

OHIO BOARD OF TAX APPEALS

Put-In-Bay Boat Line Company,)
)
) Appellant,)
)
 vs.) (PUBLIC UTILITY PERSONAL
) PROPERTY TAX)
)
 Richard A. Levin, Tax Commissioner)
 of Ohio,) ORDER
)
) (Consolidating Appeals)
) Appellee.)

APPEARANCES:

- For the Appellant - Watkins, Bates & Carey LLP
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- For the Appellee - Richard Cordray
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Entered June 16, 2009

Upon consideration of a joint motion filed by the parties and the existing record, this board finds common questions of law and fact exist which warrant consolidation of these appeals. Accordingly, it is hereby ordered that the above-styled appeals be consolidated for purposes of hearing and final disposition.