

OHIO BOARD OF TAX APPEALS

Bedford Board of Education,)
) CASE NOS. 2008-N-2331
) 2008-N-2334
 Appellant,)
) (REAL PROPERTY TAX)
 vs.)
) ORDER
 Cuyahoga County Board of Revision,)
 Cuyahoga County Auditor, and Naiman) (Consolidating Appeals)
 Richmond Properties, Ltd.,)
)
 Appellees.)

APPEARANCES:

For the Appellant - Kolick & Kondzer
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Westlake, Ohio 44145-5967

For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
Assistant Prosecuting Attorney
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For the Property Owner - Kenneth J. Fisher Co., L.P.A.
Kenneth J. Fisher
2100 Terminal Tower
50 Public Square
Cleveland, Ohio 44113

Entered January 20, 2009

The Board of Tax Appeals considers this matter following the submission of a motion to consolidate filed by counsel for appellant. The BTA concludes that these appeals involve common questions of law and fact, pertain to the same parcel of real property, and relate to the same tax year. Therefore, in accordance

with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for administrative and hearing purposes.

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