

## OHIO BOARD OF TAX APPEALS

ISF Associates,	)	
	)	CASE NOS. 2008-N-2435
Appellant / Appellee,	)	2008-N-2453
	)	2008-N-2466
and	)	2008-N-2467
	)	
Warrensville Heights Board of Education,	)	(REAL PROPERTY TAX)
	)	
Appellee / Appellant,	)	ORDER
	)	
vs.	)	(Consolidating Appeals)
	)	
Cuyahoga County Board of Revision and	)	
Cuyahoga County Auditor,	)	
	)	
Appellees.	)	

APPEARANCES:

For the Appellant -	Kenneth J. Fisher Co., L.P.A. Kenneth J. Fisher 2100 Terminal Tower 50 Public Square Cleveland, Ohio 44113
For the Bd. of Edn. -	Kolick & Kondzer John P. Desimone 24500 Center Ridge Road, Suite 175 Westlake, Ohio 44145
For the County Appellees -	William D. Mason Cuyahoga County Prosecuting Attorney Timothy J. Kollin Assistant Prosecuting Attorney Courts Tower, 8 <sup>th</sup> Floor 1200 Ontario Street Cleveland, Ohio 44113

Entered February 3, 2009

The Board of Tax Appeals considers this matter pursuant to a motion to consolidate filed by counsel for the board of education. Counsel represents that

consolidation is proper since each appeal filed involves 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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