

OHIO BOARD OF TAX APPEALS

Beaumont D B Sr,)
)
Appellant,)
)
vs.)
)
Cuyahoga County Board of Revision,) (Denying Motion to Consolidate
Cuyahoga County Auditor, and) and Ordering County Board of
Warrensville Heights Board of Education,) Revision to Certify Transcripts)
)
Appellees.)

Newman, Jeanne B & Rosenman,)
Elizabeth Mann,)
Appellants,)
)
vs.)
)
Cuyahoga County Board of Revision,)
Cuyahoga County Auditor, and)
Warrensville Heights Board of Education,)
)
Appellees.)

Mann & Assoc Inc,)
)
Appellant,)
)
vs.)
)
Cuyahoga County Board of Revision,)
Cuyahoga County Auditor, and)
Warrensville Heights Board of Education,)
)
Appellees.)

Newman, Jeanne B & Rosenman,)	CASE NO. 2008-T-2129
Elizabeth Mann,)	
)	(REAL PROPERTY TAX)
Appellants,)	
)	
vs.)	
)	
Cuyahoga County Board of Revision,)	
Cuyahoga County Auditor, and)	
Warrensville Heights Board of Education,)	
)	
Appellees.)	

APPEARANCES:

For the Appellants - Taft, Stettinius & Hollister L.L.P.
Stephen H. Jett
200 Public Square, Suite 3500
Cleveland, Ohio 44114-2302

For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
Assistant Prosecuting Attorney
Courts Tower, 8th Floor
1200 Ontario Street
Cleveland, Ohio 44113

For the Appellee Board of Education - Kolick & Kondzer
John P. Desimone
24500 Center Ridge Road, Suite 175
Westlake, Ohio 44145-5697

Entered February 17, 2009

Through a motion filed with this board on January 15, 2009, appellee, Warrensville Heights Board of Education (“BOE”), requests that the above-captioned appeals be consolidated pursuant to Ohio Adm. Code 5717-1-08. No response to this motion has been filed on behalf of the other parties to these proceedings. Through its brief in support, the BOE represents that “[t]he record shows that all four matters were together by the Board of Revision *** [and] that the evidence presented below was identical for all four parcels.

Finally, the record shows that all of the parcels at issue are actually part of the same plot of land.” Brief at 1-2.

Although consolidation has not been opposed, this board is unable to confirm the representations made by the BOE nor determine whether it is appropriate to consolidate these matters as the transcripts mandated to be certified to this board have not yet been filed. Accordingly, the BOE’s motion to consolidate is denied. However, based upon the unrefuted representations offered, these appeals will be assigned to the same attorney examiner and scheduled for hearing together, subject to later modification.

Pursuant to R.C. 5717.01, the Cuyahoga County Board of Revision is hereby ordered to “certify to the board of tax appeals a transcript of the record of the proceedings of the county board of revision pertaining to the original complaint, and all evidence offered in connection therewith.” See, also, Ohio Adm. Code 5717-1-09(B) (“Within forty-five days of the filing of a notice of appeal, the county board of revision shall certify to the board a transcript of the record of the proceedings of the county board of revision pertaining to the original complaint, together with all evidence offered in connection therewith.”).

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