

OHIO BOARD OF TAX APPEALS

Sears Roebuck & Company (Sears)	CASE NOS. 2008-T-2344
Holding Corp.), and Berea City)	2008-T-2398
School District Board of Education,)	2008-T-2399
)	
Appellants/Appellees,)	(REAL PROPERTY TAX)
)	
vs.)	ORDER
)	
Cuyahoga County Board of Revision,)	(Consolidating Appeals)
Cuyahoga County Auditor,)	
)	
Appellees.)	

APPEARANCES:

For Sears Roebuck & Co. -	Karen Bauernschmidt Co., L.P.A. Karen H. Bauernschmidt 1370 West 6 th Street, suite 200 Cleveland, Ohio 44113
For the Bd. of Edn. -	Kadish, Hinkel & Weibel, L.P.A. Rita M. Jarrett 1717 East Ninth Street, Suite 2112 Cleveland, Ohio 44114
For the County Appellees -	William D. Mason Cuyahoga County Prosecuting Attorney Timothy Kollin Assistant Prosecuting Attorney Courts Tower, 8 th Floor 1200 Ontario Street Cleveland, Ohio 44113

Entered January 27, 2009

Upon review of the BOE's motion to consolidate, the BTA concludes that these appeals involve common questions of law and fact in that the appeals concern the same parcel of real property and relate to the same tax year. Therefore, in

accordance with Ohio Adm. Code 5717-1-08, BTA Nos. 2008-T-2344, 2008-T-2398 and 2008-T-2399 are hereby consolidated for administrative and hearing purposes.

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