

**OHIO BOARD OF TAX APPEALS**

Bedford Board of Education, )  
 )  
 Appellant, )  
 )  
 vs. )  
 )  
 Cuyahoga County Board of Revision, ) (Consolidating Appeals and Ordering  
 Cuyahoga County Auditor, and ) County Board of Revision to Certify  
 Bedford Place Apartments Limited ) Transcripts)  
 Partnership, )  
 )  
 Appellees. )

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Bedford Board of Education, )  
 )  
 Appellant, )  
 )  
 vs. )  
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 Cuyahoga County Board of Revision, )  
 Cuyahoga County Auditor, and )  
 Bedford Place Apartments Limited )  
 Partnership, )  
 )  
 Appellees. )

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Bedford Place Apartment, Ltd., )  
 )  
 Appellant, )  
 )  
 vs. )  
 )  
 Cuyahoga County Board of Revision, )  
 Cuyahoga County Auditor, and )  
 Bedford Board of Education, )  
 )  
 Appellees. )

Bedford Place Apartment, Ltd.,	)	CASE NO. 2008-T-2415
	)	
Appellant,	)	(REAL PROPERTY TAX)
	)	
vs.	)	
	)	
Cuyahoga County Board of Revision,	)	
Cuyahoga County Auditor, and	)	
Bedford Board of Education,	)	
	)	
Appellees.	)	

APPEARANCES:

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

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 Bedford Place Apartment, Ltd. - Kadish, Hinkel & Weibel  
 Kevin M. Hinkel  
 1717 E. Ninth Street, Suite 2112  
 Cleveland, Ohio 44114

Entered February 17, 2009

Through a motion filed with this board on January 26, 2009, appellee, Bedford 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. A review of the notices of appeal and decisions attached thereto confirm that these appeals relate to the same property and tax year. Accordingly, said motion is well taken and the appeals are hereby consolidated.

Pursuant to R.C. 5717.01, the Cuyahoga County Board of Revision is also 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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