

OHIO BOARD OF TAX APPEALS

Suncare VIII, Ltd.,)
)
 Appellant/Appellee,)
)
)
 and) (REAL PROPERTY TAX)
)
 Board of Education of the Berea)
 City School District,) ORDER
)
 Appellee/Appellant,) (Consolidating Appeals)
)
)
 vs.)
)
 Cuyahoga County Board of Revision and)
 the Cuyahoga County Auditor,)
)
 Appellees.)

APPEARANCES:

- For the Appellant/Appellee Property Owner - Siegel, Siegel, Johnson & Jennings Co., LPA
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- For the Appellee/Appellant BOE - Kadish, Hinkel & Weibel
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- For the County Appellees - William D. Mason
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Entered February 6, 2009

These matters are before the Board of Tax Appeals pursuant to a motion to consolidate filed by counsel for the appellee/appellant Board of Education for the Berea City School District (“BOE”). Counsel represents that consolidation is warranted because the captioned appeals are borne from the same decision of the Cuyahoga County Board of Revision concerning the same subject parcel. Upon review of the motion and record currently before the board, and in accordance with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for hearing and administrative purposes.

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