

OHIO BOARD OF TAX APPEALS

Scandanavian Health Spa Inc.,)
)
Appellant/Appellee,) CASE NOS. 2009-A-384,
) 2009-A-409,
) 2009-A-410
and)
)
Berea City School District Board of)
Education,)
) (REAL PROPERTY TAX)
Appellee/Appellant,)
)
vs.) ORDER
)
)
Cuyahoga County Board of Revision and)
Cuyahoga County Auditor,) (Consolidating Appeals)
)
Appellees.)

APPEARANCES:

For the Property Owner - Stephen Swaim
Attorney at Law
119 East Main Street
Columbus, Ohio 43215-5208

For the Bd. of Edn. - Kadish, Hinkel & Weibel
Rita M. Jarrett
1717 East 9th Street, Suite 2112
Cleveland, Ohio 44114

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

Entered May 5, 2009

This matter is before the Board of Tax Appeals pursuant to a Motion to Consolidate filed by counsel for the board of education. Counsel represents that consolidation is warranted because each of the appeals involves common issues of law and fact.

Upon review of the motion and record, and in accordance with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for hearing, administrative, and disposition purposes.

ohiosearchkeybta