

OHIO BOARD OF TAX APPEALS

Timothy Errington and Ginger Errington,)	CASE NOS. 2009-M-282
)	2009-M-283
Appellants,)	
)	(SALES TAX)
vs.)	
)	ORDER
Richard A. Levin,)	
Tax Commissioner of Ohio,)	(Consolidating Appeals)
)	
Appellee.)	

APPEARANCES:

For the Appellants -

Timothy A. Pirtle, Esq.
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Columbus, Ohio 43221

For the Tax
Commissioner -

Richard Cordray
Attorney General of Ohio
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Entered March 10, 2009

These matters are before the Board of Tax Appeals pursuant to a motion to consolidate filed by counsel for the appellants, Timothy and Ginger Errington. Counsel represents that consolidation is warranted because the appellants are married and the same facts underlay both appeals.

Upon review of the motion and record currently before the board, which includes only the notices of appeal, and in accordance with Ohio Adm. Code 5717-1-08, these appeals are hereby consolidated for hearing and administrative purposes.

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