

**OHIO BOARD OF TAX APPEALS**

The May Department Stores Company ) (Federated Retail Holdings, Inc.) nka ) Macy’s Retail Holdings, Inc. ) (As of 2/6/09: Withintime, Inc.), )  Appellant/Appellee, )  and )  Warrensville Heights ) Board of Education, )  Appellant/Appellee, )  vs. )  Cuyahoga County Board of Revision ) and the Cuyahoga County Auditor, )  Appellees. )	CASE NOS. 2009-M-421, 422 2009-M-512, 513 2009-M-514, 515  (REAL PROPERTY TAX)  ORDER  (Consolidating Appeals)
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APPEARANCES:

For the Property Owner	- Karen H. Bauernschmidt Co., LPA Karen H. Bauernschmidt 1370 West 6 <sup>th</sup> Street, Suite 200 Cleveland, Ohio 44113
For the County Appellees	- William D. Mason Cuyahoga County Prosecuting Attorney Tim Kollin Courts Tower, Eighth Floor 1200 Ontario Street Cleveland, Ohio 44113
For the Bd. of Education	- Kolick & Kondzer John P. Desimone 24500 Center Ridge Road, Suite 175 Westlake, Ohio 44145

Entered May 12, 2009

This matter is before the Board of Tax Appeals pursuant to a motion to consolidate filed by counsel for the Warrensville Heights Board of Education (“BOE”). Counsel represents that consolidation is warranted because the appeals concern two parcels of land used as a single valuation unit and hearing together before the Cuyahoga County Board of Revision.

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

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