

OHIO BOARD OF TAX APPEALS

WideOpen West Ohio, LLC, and)
WideOpen West Cleveland, LLC,)
Appellants,)
vs.)
Richard A. Levin, Tax)
Commissioner of Ohio,)
Appellee.)

CASE NOS. 2009-T-189
2009-T-190

(PERSONAL PROPERTY TAX)

ORDER

(Consolidating Appeals)

APPEARANCES:

For the Appellants - Bailey Cavalieri, L.L.C.
Harlan S. Louis
10 West Broad Street, Suite 2100
Columbus, Ohio 43215-3422

For the Appellee - Richard Cordray
Attorney General of Ohio
Lawrence Pratt
Assistant Attorney General
Taxation Section
State Office Tower, 25th Floor
30 East Broad Street
Columbus, Ohio 43215-3248

Entered March 24, 2009

Upon review of the appellants' motion to consolidate, the BTA concludes that these appeals involve common questions of law and fact. Therefore, in accordance with Ohio Adm. Code 5717-1-08, BTA Nos. 2009-T-189 and 2009-T-190 are hereby consolidated for administrative and hearing purposes.