

OHIO BOARD OF TAX APPEALS

Loyal Realty, LLC,)
)
 Appellant/Appellee,)
)
 and) (REAL PROPERTY TAX)
)
 Board of Education of the) ORDER
 Cleveland Heights/University Heights)
 City School District,) (Consolidating Appeals)
)
 Appellee/Appellant,)
)
 vs.)
)
 Cuyahoga County Board of Revision)
 and the Cuyahoga County Auditor,)
)
 Appellees.)

APPEARANCES:

- For the Appellant/Appellee Property Owner - Karen H. Bauernschmidt Co., LPA
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- For the Appellee/Appellant BOE - Brindza McIntyre & Seed LLP
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- For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
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Entered February 10, 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

Cleveland Heights/University Heights City School District Board of Education (“BOE”). Counsel represents that consolidation is warranted because the captioned appeals involve the valuation of the same property for tax year 2006. 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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