

**OHIO BOARD OF TAX APPEALS**

J&D Miller Enterprises, Ltd., )  
 )  
 Appellant, )  
 )  
 vs. ) (REAL PROPERTY TAX)  
 )  
 ) ORDER  
 Cuyahoga County Board of Revision )  
 Cuyahoga County Auditor, and the ) (Consolidating Appeals)  
 Board of Education of the Parma )  
 City School District, )  
 )  
 Appellees. )

APPEARANCES:

- For the Appellant Property Owner - Kadish Hinkel & Weibel  
Kevin Hinkel  
1717 East Ninth Street  
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Cleveland, OH 44114
  
- For the County Appellees - William D. Mason  
Cuyahoga County Prosecuting Attorney  
Timothy J. Kollin  
Assistant Prosecuting Attorney  
Justice Center, 8th Floor  
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Cleveland, OH 44113
  
- For the Appellee BOE - Brindza McIntyre & Seed LLP  
Robert A. Brindza  
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Entered May 5, 2009

These matters are before the Board of Tax Appeals pursuant to a motion to consolidate filed by counsel for the appellee Board of Education for the Parma 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 2007. 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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