

The Supreme Court of Ohio

FILED

APR 05 2011

CLERK OF COURT
SUPREME COURT OF OHIO

City of Elyria, City of Avon Lake, City of
North Ridgeville, and Amherst Township

Case No. 2010-0564

v.

JUDGMENT ENTRY

Lorain County Budget Commission et al.

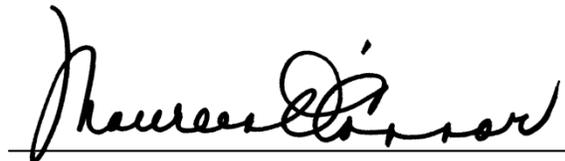
APPEAL FROM THE
COURT OF APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the decision of the Board of Tax Appeals is affirmed consistent with the opinion rendered herein.

Furthermore, on the county's cross-appeal, we affirm the decision of the Board of Tax Appeals to eliminate for these appellants and cross-appellees the \$250,000 adjustment applied against them in 2004.

It is further ordered that a mandate be sent to the Board of Tax Appeals by certifying a copy of this judgment entry and filing it with Board of Tax Appeals.

(Board of Tax Appeals; Nos. 2003M1533, 2004M1166 and 2005M1301)



Maureen O'Connor
Chief Justice