

The Supreme Court of Ohio

FILED

JUN 18 2014

CLERK OF COURT
SUPREME COURT OF OHIO

Health Care Reit, Inc. and Berea City School
District Board of Education

Case No. 2013-0278

v.

JUDGMENT ENTRY

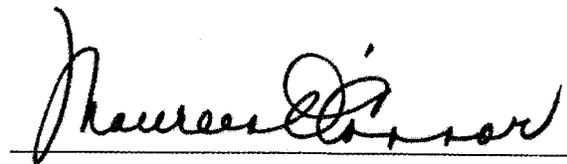
Cuyahoga County Board of Revision and
Cuyahoga County Fiscal Officer

BOARD OF
TAX APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the Board's decision is affirmed and Health Care REIT, Inc.'s request for sanctions is denied, consistent with the opinion rendered herein.

It is further ordered that a mandate be sent to and filed with the Board of Tax Appeals.

(Board of Tax Appeals; Nos. 2009-Q-1547, 2009-Q-1615 and 2009-Q-1616)



Maureen O'Connor
Chief Justice