

FILED

OCT 08 2014

CLERK OF COURT
SUPREME COURT OF OHIO

The Supreme Court of Ohio

Hunter T. Hillenmeyer

v.

City of Cleveland Board of Review and
Nassim Lynch, Cleveland Tax
Administrator

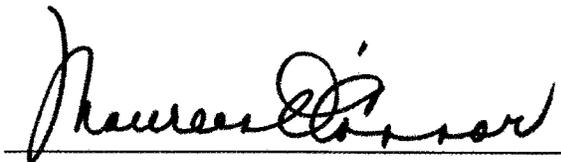
Case No. 2014-0235

ENTRY

This cause is pending before the court as an appeal from the Board of Tax Appeals.

Upon consideration of appellees' motion to strike the new issue raised for the first time in appellant's reply brief claiming facial discrimination against interstate commerce, it is ordered by the court that the motion is denied. Appellant's first merit brief substantially states the basis for the argument, and "there is no clear line between" a claim of facial discrimination against, and a claim of undue burden upon, interstate commerce. See *General Motors Corp. v. Tracy*, 519 U.S. 278, 298, 117 S.Ct. 811, 136 L.Ed.2d 761, fn. 12 (1997), citing *Brown-Forman Distillers Corp. v. New York State Liquor Authority*, 476 U.S. 573, 579, 106 S.Ct. 2080, 90 L.Ed.2d 552 (1986).

(Board of Tax Appeals; No. 2009-3688)



Maureen O'Connor
Chief Justice