

The Supreme Court of Ohio

FILED

JUL -8 2015

CLERK OF COURT
SUPREME COURT OF OHIO

Kent W. & Sue E. Cunningham

v.

Joseph W. Testa, Tax Commissioner of Ohio

Case No. 2014-0532

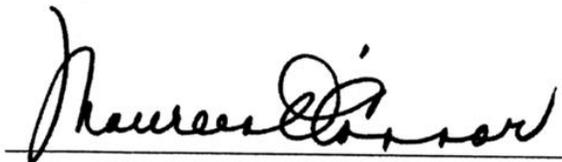
JUDGMENT ENTRY

APPEAL FROM THE
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 decision of the Board of Tax Appeals is reversed and the tax commissioner's assessment is reinstated, 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; No. 2011-4641)



Maureen O'Connor
Chief Justice