

IN THE SUPREME COURT OF OHIO

BEDFORD BOARD OF EDUCATION) CASE NO. 2006-1686
)
Appellee)
)
vs.) Appeal from the Ohio Board
) of Tax Appeals
)
)
CUYAHOGA COUNTY BOARD OF) Board of Tax Appeals Case
REVISION, CUYAHOGA COUNTY) Nos. 2004-A-287, 2004-A-288
AUDITOR, [APPELLEES])
INTERSTATE HAWTHORNE,)
LTD. [APPELLANT])
)
Appellees)

RESPONSE OF APPELLEE, BEDFORD BOARD OF EDUCATION,
TO MOTION TO CONSOLIDATE APPEALS

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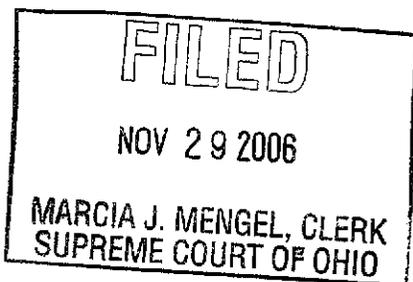
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RESPONSE TO MOTION TO CONSOLIDATE

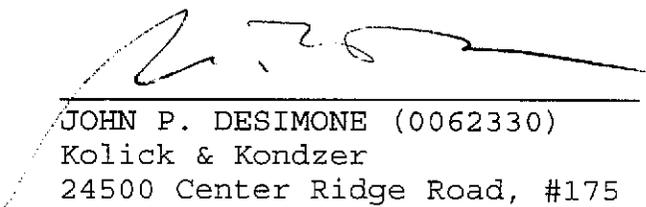
By motion filed November 20, 2006, the Appellant, First Interstate Hawthorne Ltd. Partnership, has moved this Court to consolidate case 2006-1686 with case 2005-2311 for purposes of oral argument and disposition. The Appellant argues that both cases are before the Court on appeal from the Ohio Board of Tax Appeals, with case 2005-2311 concerning tax year 2002 and case 2006-1686 concerning tax year 2003. The Appellant further notes that the parties and assignments of error are identical.

In response, the Appellee, the Bedford Board of Education, agrees that it would serve judicial economy to consolidate the two cases for purposes of oral argument. However, a review of the record of the two matters shows that the evidence and witnesses presented to the Board of Tax Appeals were not identical, and the cases concern different tax years. The Board of Education submits that the arguments set forth in its brief for case 2006-1686 will not be identical to those in case 2005-2311.

As a result, the Bedford Board of Education agrees that the two cases should be consolidated for purposes of oral argument. However, in light of the differences in evidence and the tax

years at issue, the Board of Education believes that the two cases should not be consolidated for purposes of disposition.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "Response of Appellee, Bedford Board of Education, to Motion to Consolidate Appeals" has been served upon the following this 23rd day of November, 2006 by ordinary U.S. mail delivery:

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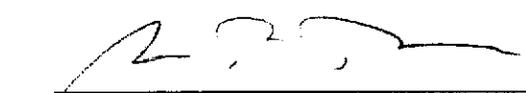
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