

IN THE SUPREME COURT OF OHIO

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

Appellants

06-2390

Appeal from the Ohio Board of Tax
Appeals; BTA Case No. 2005-T-
1301

Demand to File a Certified
Transcript of the Record Pursuant to
ORC 5717.04

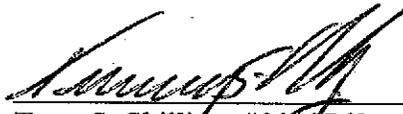
vs.

William W. Wilkins, Tax
Commissioner of Ohio, et al

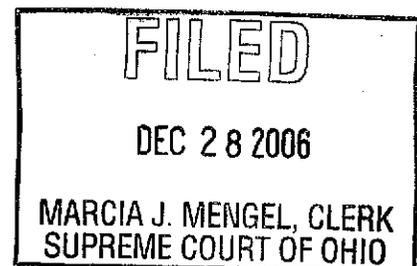
Appellees

To the Ohio Board of Tax Appeals:

Pursuant to ORC 5717.04, please prepare and file with the Clerk of the Court of the Supreme Court of Ohio a certified transcript of the record of the Board of Tax Appeals pertaining to a decision entered in BTA Case No. 2005-T-1301 on December 1, 2006 and the evidence considered by the Board of Tax Appeals in making such decision.



Terry S. Shilling, #0018763
Counsel for Appellants City of Elyria
and Amherst Township
131 Court Street
Elyria, Ohio 44035
(440) 326-1464
tshilling@cityofelyria.org





Geoffrey R. Smith, #0008772
Counsel for Appellant, City of Avon
Lake, Ohio
150 Avon Belden Road
Avon Lake, Ohio 44012
(440) 933-3231



Eric H. Zagrans #0013108
Counsel for Appellant, City of North
Ridgeville, Ohio
7307 Avon Belden Road
North Ridgeville, Ohio 44039
(440) 353-0848

CERTIFICATE OF SERVICE

Terry S. Shilling hereby certifies on behalf of all Appellants that a copy of this Demand to certify the record pursuant to ORC 5717.04 in BTA Case No. 2005-T-1301 to the Ohio Board of Tax Appeals was sent by certified mail to Counsel for Appellees and to all Appellees as herein listed on the 28th day of December, 2006.

Penfield Township
Eleanor Gndt, Clerk of Council
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Lawrence Rush
Finance Director
City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Pittsfield Township
James R. McConnell, Clerk of Council
17567 Hallauer Road
Wellington, Ohio 44090

Kenneth S. Stumphauzer
Law Director, City of Amherst
5455 Detroit Road
Sheffield Village, Ohio 44054

Rochester Township
Laura Brady, Clerk of Council/Clerk
52185 Griggs Road
Wellington, Ohio 44090

Eric R. Severs, Solicitor
City of Oberlin
5 South Main Street
Oberlin, Ohio 44075

Sheffield Township
Patricia Echko, Clerk
5166 Clinton Avenue
Lorain, Ohio 44055

Linda S. Bales, Clerk
Grafton Village
960 Main Street
Grafton, Ohio 44044

Wellington Township
Bernie Nirode, Clerk of Council/Clerk
44627 State Route 18
Wellington, Ohio 44090

Dennis Will, Lorain County
Prosecuting Attorney
Gerald A. Innes, Assistant
Lorain County Prosecuting Attorney
Counsel for Lorain County Budget
Commission
Lorain County Justice Center
225 Court St., 3rd Floor
Elyria, Ohio 44035

John T. Sunderland
John B. Kopf
Thompson Hine LLP
Counsel for Lorain County and
Lorain County Commissioners
10 West Broad St., Ste. 700
Columbus, Ohio 43215-3435

John A. Gasior, Law Director
City of Avon
36815 Detroit Road
Avon, Ohio 44011

James E. Hoenig, Treasurer
City of Sheffield Lake
609 Harris Road
Sheffield Lake, Ohio 44054

John R. Varanese
Counsel for City of Lorain
85 E. Gay Street, Suite 1000
Columbus, Ohio 43215-3118

Albert Buck, Jr., Clerk
Kipton Village
42 Court
Kipton, Ohio 44049

Marsha Funk, Clerk
Brownhelm Township
1325 Highbridge Road
Vermilion, Ohio 44089

Mary Rose Dangelo, Clerk
Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

James R. McConnell, Clerk
Pittsfield Township
17567 Hallauer Road
Wellington, Ohio 44090

Francis J. Knoble, Clerk
Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

Barbara Baker, Clerk
Elyria Township
41835 Earlene Court
Elyria, Ohio 44035

Elaine R. King, Clerk
New Russia Township
44143 Russia Road
Elyria, Ohio 44035

Rita K. Ruot, Clerk Treasurer
Village of LaGrange
P. O. Box 597
LaGrange, Ohio 44050

Janice J. Szmania, Clerk
South Amherst Village
103 West Main St.
South Amherst, Ohio 44011

Mary Lou Berger, Clerk
Columbia Township
27753 Ann Road
Columbia Station, Ohio 44028

Roberta M. Dove, Clerk
LaGrange Township
237 Forest St.
LaGrange, Ohio 44050

Karen J. Webb, Clerk
Wellington Village
159 East Street
Wellington, Ohio 44090

Timothy J. Pelcic, Clerk-Treasurer
Sheffield Village
5290 Kevin Street
Sheffield, Ohio 44054

Cheryl Parrish, Clerk
Camden Township
15374 Baird Road
Oberlin, Ohio 44074

Marilyn McClellan, Clerk
Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Laura Brady, Clerk
Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Margaret Harris, Clerk
Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Barbara VanMeter, Clerk
Carlisle Township
40835 Banks Road
LaGrange, Ohio 44050

Linda Spitzer, Clerk
Eaton Township
12335 Grafton Road

Grafton, Ohio 44044

Mark R. Stewart
Lorain County Auditor
Member and Secretary, Lorain County
Budget Commission
226 Middle Avenue
Elyria, Ohio 44035

David C. Kukucka, Auditor
City of Amherst
480 Park Avenue
Amherst, Ohio 44001

Ron L. Mantini, Auditor
City of Lorain
200 West Erie Avenue, 6th Floor
Lorain, Ohio 44052-1647

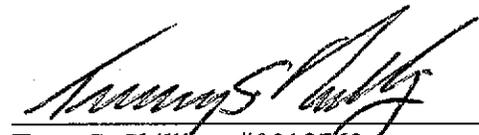
Lorain County, Ohio
Attn: James Cordes
226 Middle Avenue
Elyria, Ohio 44035

Board of County Commissioners
Of Lorain County, Ohio
225 Middle Avenue
Elyria, Ohio 44035

Lorain County Metropolitan Park
Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050

Paul D. Eklund
Counsel for Lorain County
Metropolitan Parks
Davis & Young
1700 Midland Building
101 Prospect Avenue, West
Cleveland, Ohio 44115

City of Oberlin
Salvatore Talarico, City Auditor
69 S. Main Street
Oberlin, Ohio 44074



Terry S. Shilling, #0018763
Counsel for Appellants City of
Elyria, Ohio and Amherst Township,
Ohio
131 Court Street
Elyria, Ohio 44035
(440) 326-1464
tshilling@cityofelyria.org