

IN THE SUPREME COURT OF OHIO

06-2390

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

Appellants

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

vs.

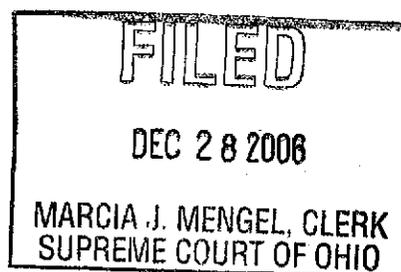
Proof of Filing of Notice of Appeal
in BTA Case No. 2005-T-1301 with
the Ohio Board of Tax Appeals

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

Appellees

Terry S. Shilling, Counsel of Record, Counsel for Appellants, City of Elyria, Ohio and Amherst Township, Ohio and on behalf of Appellants, City of Avon Lake, Ohio and City of North Ridgeville, Ohio hereby certifies that on the 28th day of December, 2006 he served upon the Ohio Board of Tax Appeals a Notice of Appeal in BTA Case No. 2005-T-1301. Decision filed on December 1, 2006. See copy attached.


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CERTIFICATE OF SERVICE

Terry S. Shilling on behalf of all Appellants hereby certifies that a copy of this Proof of Filing of Notice of Appeal with 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.

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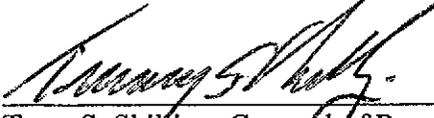
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