

# In The Supreme Court of Ohio

## Case Information Statement

# 06-2390

Case Name: City of Elyria, Ohio, City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio, Appellants vs. William W. Wilkins, Tax Commissioner of Ohio, et al, Appellees

Case No.: BTA 2005-T-1301

I. Has this case previously been decided or remanded by this Court? Yes  No

If so, please provide the Case Name: \_\_\_\_\_

Case No.: \_\_\_\_\_

Any Citation: \_\_\_\_\_

**FILED**

DEC 28 2006

MARCIA J. MENGEL, CLERK  
SUPREME COURT OF OHIO

II. Will the determination of this case involve the interpretation or application of any particular case decided by the Supreme Court of Ohio or the Supreme Court of the United States? Yes  No

If so, please provide the Case Name and Citation: City of Cincinnati vs. Budget Commission of Hamilton County, Ohio (1979) 59 Ohio St.2d 43; City of Painesville vs. Lake County Budget Commission (1978) 56 Ohio St.2d 282

Will the determination of this case involve the interpretation or application of any particular constitutional provision, statute, or rule of court? Yes  No

If so, please provide the appropriate citation to the constitutional provision, statute, or court rule, as follows:

U.S. Constitution: Article \_\_\_\_\_ Section \_\_\_\_\_ Ohio Revised Code: R.C. ORC 5747.55, 5747.53, 5747.63

Ohio Constitution: Article \_\_\_\_\_ Section \_\_\_\_\_ Court Rule: \_\_\_\_\_

United States Code: Title \_\_\_\_\_ Section \_\_\_\_\_ Ohio Admin. Code: O.A.C. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

III. Indicate up to three primary areas or topics of law involved in this proceeding (e.g., jury instructions, UM/UIM, search and seizure, etc.):

- 1) Administrative Agency - Ohio Board of Tax Appeals-Decision Denying Subject matter jurisdiction under ORC 5747.55 (C)(3) and 5747.55 (D);
- 2) Application of RC 5747.55 (D); and 5705.37
- 3) Application of ORC 5747.53 and 5747.63, and 5705.37

IV. Are you aware of any case now pending or about to be brought before this Court that involves an issue substantially the same as, similar to, or related to an issue in this case? Yes  No

If so, please identify the Case Name: City of Elyria, et al, Appellants vs. William W. Wilkins, Tax Commissioner of Ohio, et al

Case No.: 06-2293

Court where Currently Pending: Ohio Supreme Court

Issue: BTA Subject Matter Jurisdiction under ORC 5747.55(C)(3), 5705.37, 5747.53, 5747.63 and 5747.55(D).

Contact information for appellant or counsel:

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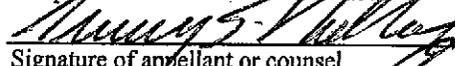
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Signature of appellant or counsel

Terry S. Shilling on behalf of all Appellants

Counsel for: Appellants, City of Elyria, Ohio and Amherst Township, Ohio

## CERTIFICATE OF SERVICE

Terry S. Shilling on behalf of all Appellants hereby certifies that a copy of this Case Information Statement for the appeal from 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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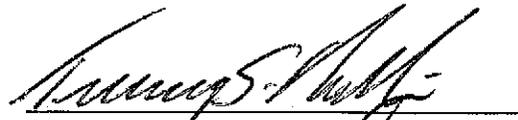
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