

IN THE SUPREME COURT OF OHIO

CITY OF ELYRIA, OHIO; CITY OF )  
NORTH RIDGEVILLE, OHIO; CITY OF ) CASE NOS. 06-2293, 06-2389 and 06-2390  
AVON LAKE, OHIO; AND AMHERST )  
TOWNSHIP, OHIO, )  
)  
Appellants, )  
)  
On Appeal from the Ohio Board of Tax )  
vs. ) Appeals  
)  
)  
RICHARD LEVIN, Tax Commissioner of ) Case Nos. 2003-T-1533, 2004-T-1166 and  
Ohio, *et al.*, ) 2005-T-1301  
)  
)  
Appellees. )

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UNOPPOSED MOTION TO CONSOLIDATE THREE TAX APPEALS

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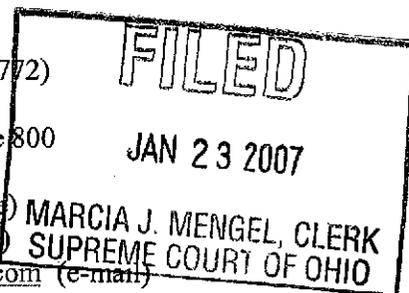
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## UNOPPOSED MOTION TO CONSOLIDATE THREE TAX APPEALS

Appellants in three tax appeals to this Court from the Ohio Board of Tax Appeals, concerning the allocation of Local Government Funds and Revenue Assistance Funds for three different years (2003, 2004 and 2005, respectively), hereby move the Court to consolidate these three appeals and to set a unified briefing schedule in the consolidated cases.

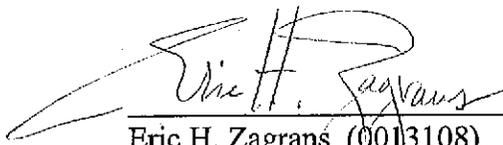
Currently, Appellants' merit briefs are due on (i) January 29, 2007 in Case No. 06-2293, (ii) February 13, 2007 in Case No. 06-2389, and (iii) February 13, 2007 in Case No. 06-2390. If the Court were to grant this motion, Appellants respectfully request that their consolidated merit brief be due on March 5, 2007 (40 days from filing this motion), with Appellees' merit briefs due on April 4, 2007 (30 days thereafter), and any reply brief due on April 24, 2007 (20 days after Appellees' briefs).

The three cases present the identical issues for resolution by the Court and do not require three separate sets of briefing on the merits. The parties believe it would be a far more efficient use of the Court's resources and the parties' time and efforts instead to consolidate these three appeals for decision and to have the parties submit one set of merit briefs.

Appellants have contacted the Attorney General's office representing the Tax Commissioner and counsel for the other parties who participated in the proceedings before the Board of Tax Appeals (Lorain County, the Lorain County Budget Commission and the City of Lorain), all of whom agree with this approach and have indicated their consent to consolidating the three appeals and setting a consolidated briefing schedule as requested herein.

Accordingly, for these reasons, Appellants move to consolidate Case Nos. 06-2293, 06-2389 and 06-2390 and to set a consolidated briefing schedule for the parties' merit briefs covering the three consolidated cases.

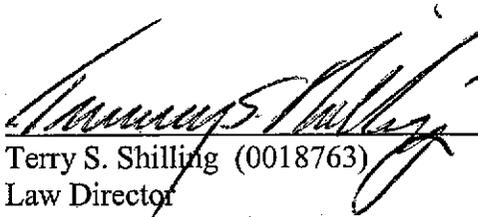
DATED: January 22, 2007



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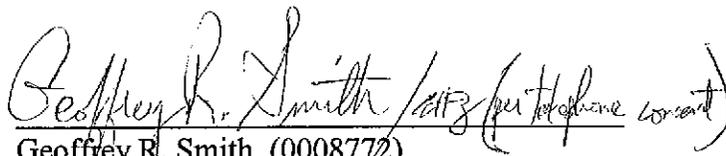
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Respectfully submitted,



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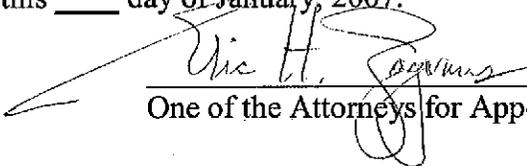


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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Unopposed Motion to Consolidate Three Tax Appeals was served by ordinary U.S. mail, postage prepaid, upon John K. McManus, Senior Deputy Attorney General, OFFICE OF THE ATTORNEY GENERAL OF OHIO, State Office Tower, 30 East Broad Street, 16<sup>th</sup> Floor, Columbus, Ohio 43215-3428, counsel for Appellees, Richard Levin, Tax Commissioner of Ohio, *et al.*; John T. Sunderland, THOMPSON HINE LLP, 10 West Broad Street, Suite 700, Columbus, Ohio 43215-3435, counsel for Appellees, Lorain County and Lorain County Commissioners; Gerald A. Innes, Assistant Prosecuting Attorney for Lorain County, Lorain County Courthouse, Elyria, Ohio 44035, counsel for the Lorain County Budget Commission; and John R. Varanese, 85 East Gay Street, Suite 1000, Columbus, Ohio 43215-3118, counsel for the City of Lorain, this 22<sup>nd</sup> day of January, 2007.

  
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One of the Attorneys for Appellants