

IN THE SUPREME COURT OF OHIO

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

---

**STIPULATION TO AGREED EXTENSION OF TIME TO FILE REPLY BRIEF OF APPELLANTS, CITY OF ELYRIA, OHIO; CITY OF NORTH RIDGEVILLE, OHIO; CITY OF AVON LAKE, OHIO; AND AMHERST TOWNSHIP, OHIO**

---

Terry S. Shilling (0018763)  
 (Counsel of Record)  
 Michelle D. Nedwick (0061790)  
 LAW DIRECTOR FOR THE CITY OF ELYRIA  
 131 Court Street, #201  
 Elyria, Ohio 44035  
 (440) 326-1464 (telephone)  
 (440) 326-1466 (facsimile)  
[tshilling@cityofelyria.org](mailto:tshilling@cityofelyria.org) (e-mail)

Geoffrey R. Smith (0008772)  
 (Counsel of Record)  
 124 Middle Avenue, Suite 800  
 Elyria, Ohio 44035  
 (440) 323-2201 (telephone)  
 (440) 323-2332 (facsimile)  
[grsmith@geoffreyrsmithlaw.com](mailto:grsmith@geoffreyrsmithlaw.com) (e-mail)

Counsel for Appellant, City of Avon Lake, Ohio

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

Eric H. Zagrans (0013108)  
 (Counsel of Record)  
 474 Overbrook Road  
 Elyria, Ohio 44035  
 (440) 452-7100 (telephone)  
 (202) 261-0046 (facsimile)  
[eric@zagrans.com](mailto:eric@zagrans.com) (e-mail)

Marc Dann  
 Attorney General of Ohio  
 John K. McManus (0037140)  
 Senior Deputy Attorney General  
 (Counsel of Record)  
 OFFICE OF THE ATTORNEY GENERAL OF OHIO  
 State Office Tower  
 30 East Broad Street, 16<sup>th</sup> Floor  
 Columbus, Ohio 43215-3428  
 (614) 466-5967 (telephone)  
 (614) 466-8226 (facsimile)

Counsel for Appellant, City of North Ridgeville, Ohio

Counsel for Appellees, Richard Levin, Tax Commissioner of Ohio, *et al.*

**FILED**  
**MAR 20 2007**  
**MARCIA J MENGEL, CLERK**  
**SUPREME COURT OF OHIO**

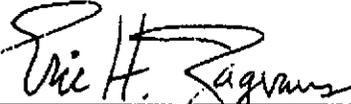
**STIPULATION TO AGREED EXTENSION OF TIME**

Pursuant to S. Ct. R. XIV, § 3(B)(2)(a), the parties hereby stipulate that Appellants may have an agreed extension of time of twenty (20) days, from April 4, 2007 through April 24, 2007, inclusive, to file their Reply Brief in this consolidated appeal.

This Stipulation for an agreed extension of time is being filed within the time prescribed by the Supreme Court Practice Rules for filing Appellants' Reply Brief, and Appellants have not previously obtained an extension of time from the Court under Section 3(B)(2)(b) of S. Ct. R. XIV. This is the first agreed extension of time for Appellants to file a merit brief in this case.

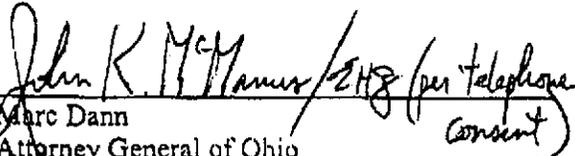
DATED: March <sup>20</sup>, 2007

IT IS SO STIPULATED,



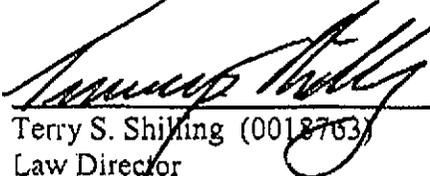
Eric H. Zagrans (0013108)  
(Counsel of Record)  
474 Overbrook Road  
Elyria, Ohio 44035  
(440) 452-7100 (telephone)  
(202) 261-0046 (facsimile)  
[eric@zagrans.com](mailto:eric@zagrans.com) (e-mail)

Counsel for Appellant, City of North  
Ridgeville, Ohio

 (per telephone consent)

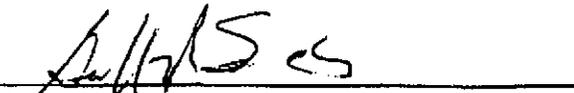
Marc Dann  
Attorney General of Ohio  
John K. McManus (0037140)  
Senior Deputy Attorney General  
(Counsel of Record)  
OFFICE OF THE ATTORNEY GENERAL OF OHIO  
State Office Tower  
30 East Broad Street, 16<sup>th</sup> Floor  
Columbus, Ohio 43215-3428  
(614) 466-5967 (telephone)  
(614) 466-8226 (facsimile)

Counsel for Appellees, Richard Levin, Fax  
Commissioner of Ohio, et al.



Terry S. Shilling (0018763)  
Law Director  
(Counsel of Record)  
Michelle D. Nedwick (0061790)  
Assistant Law Director  
OFFICE OF THE ELYRIA LAW DIRECTOR  
131 Court Street, #201  
Elyria, Ohio 44035  
(440) 326-1464 (telephone)  
(440) 326-1466 (facsimile)  
[tshilling@cityofelyria.org](mailto:tshilling@cityofelyria.org) (e-mail)

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



Geoffrey R. Smith (0008772)  
(Counsel of Record)  
LAW DIRECTOR FOR THE CITY OF AVON LAKE  
124 Middle Avenue, Suite 800  
Elyria, Ohio 44035  
(440) 323-2201 (telephone)  
(440) 323-2332 (facsimile)  
[grsmith@geoffreyrsmithlaw.com](mailto:grsmith@geoffreyrsmithlaw.com) (e-mail)

Counsel for Appellant, City of Avon Lake

John T. Sunderland / eHz (per telephone consent)  
 John T. Sunderland (0010497)  
 (Counsel of Record)  
 John B. Kopf (0075060)  
 THOMPSON HINE LLP  
 10 West Broad Street, Suite 700  
 Columbus, Ohio 43215  
 (614) 469-3200 (telephone)  
 (614) 469-3361 (facsimile)  
john.sunderland@thompsonhine.com (e-mail)  
john.kopf@thompsonhine.com (e-mail)

Counsel for Appellees, Lorain County and Lorain County Commissioners

Gerald A. Innes by TSS/Re 2  
 Gerald A. Innes (0009020) *TELEPHONE CONSENT 3-20-07*  
 (Counsel of Record)  
 Assistant Prosecuting Attorney  
 OFFICE OF THE LORAIN COUNTY PROSECUTOR  
 Lorain County Justice Center  
 225 Court Street, 3<sup>rd</sup> Floor  
 Elyria, Ohio 44035  
 (440) 329-5398 (telephone)  
 (440) 329-5430 (facsimile)  
jerry.innes@lcprosecutor.org (e-mail)

Counsel for Appellee, Lorain County Budget Commission

John R. Varanese / eHz (per telephone consent)  
 John R. Varanese (0044176)  
 (Counsel of Record)  
 85 East Gay Street, Suite 1000  
 Columbus, Ohio 43215  
 (614) 220-9440 (telephone)  
 (614) 220-9441 (facsimile)  
jrvaranese@netwalk.com (e-mail)

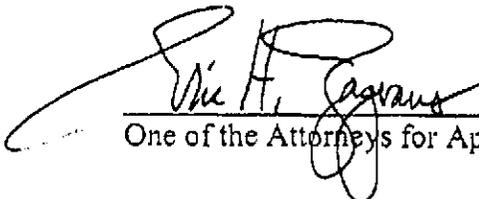
Counsel for Appellee, City of Lorain, Ohio

Luke F. McConville / eHz (per telephone consent)  
 Luke F. McConville (0067222)  
 (Counsel of Record)  
 WALDHEGER COYNE  
 1991 Crocker Road, Suite 550  
 Westlake, Ohio 44145  
 (440) 835-0600 (telephone)  
 (440) 835-1511 (facsimile)  
luke@healthlaw.com (e-mail)

Counsel for Appellee, Sheffield Village, Ohio

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Stipulation to Agreed Extension of Time to File Reply Brief of Appellants City of Elyria, Ohio, City of North Ridgeville, Ohio, City of Avon Lake, Ohio, and Amherst Township, Ohio, which was filed with the Clerk by facsimile transmission pursuant to Rule XIV § 1(B)(1)(a) of the Supreme Court Practice Rules, has been served by facsimile transmission, pursuant to Rule XIV § 1(B)(5) of the Supreme Court Practice Rules, to 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, fax 614.466.8226, 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, fax 614.469.3361, counsel for Appellees, Lorain County and Lorain County Commissioners; Gerald A. Innes, Assistant Prosecuting Attorney for Lorain County, OFFICE OF THE LORAIN COUNTY PROSECUTOR, Lorain County Courthouse, Elyria, Ohio 44035, fax 440.329.5430, counsel for Appellee, Lorain County Budget Commission; John R. Varanese, 85 East Gay Street, Suite 1000, Columbus, Ohio 43215-3118, fax 614.220.9441, counsel for Appellee, City of Lorain, Ohio; and Luke F. McConville, WALDHEGER COYNE, 1991 Crocker Road, Suite 550, Westlake, Ohio 44145, fax 440.835.1511, counsel for Appellee, Sheffield Village, Ohio, this 20<sup>TH</sup> day of March, 2007.

  
\_\_\_\_\_  
One of the Attorneys for Appellants