

ORIGINAL

IN THE SUPREME COURT OF OHIO

HIN, LLC)	CASE NO. 2008-2408
)	
Appellee)	
)	
vs.)	
)	
CUYAHOGA COUNTY BOARD OF)	
REVISION, CUYAHOGA COUNTY)	
AUDITOR, AND TAX COMMISSIONER)	
OF THE STATE OF OHIO)	
)	Appeal from the Ohio Board
Appellees)	of Tax Appeals
)	
and)	Board of Tax Appeals Case
)	No. 2006-A-712
BEDFORD BOARD OF EDUCATION)	
)	
Appellant)	

APPELLANT'S MEMORANDUM IN RESPONSE TO
MOTION FOR THE FULL COURT TO HEAR ORAL ARGUMENT

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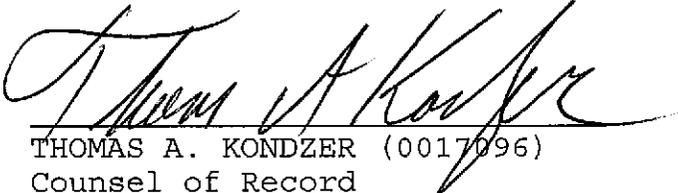
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5717.03 and 5717.04)

In response to the "Motion for the Full Court to Hear Oral Argument" filed by the appellee, HIN, LLC, and as authorized by S.Ct.Prac.R. XIV, Section 4(B), the appellant, the Bedford Board of Education, submits that the instant case involves neither a novel issue of law nor one of any particular great interest to other property owners in the State of Ohio. To the contrary, this case concerns yet one more application of the court's ruling in *Berea City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 106 Ohio St.3d 269, 2005-Ohio-4979, 834 N.E.2d 782, with respect to whether and under what circumstances a sale price should equate to value for purposes of real estate taxation. As a result, the appellant submits that oral arguments would best be heard before a regular or special master commissioner as contemplated by S.Ct.Prac.R. IX, Section (1)

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "Reply Brief of Appellant, Bedford Board of Education" has been served upon the following this 13 day of August, 2009 by ordinary U.S. mail delivery:

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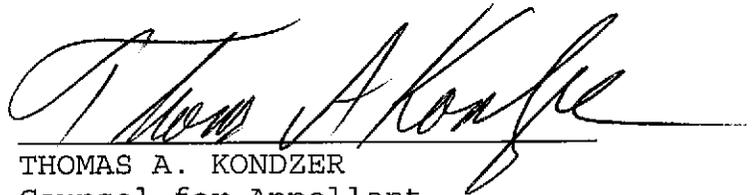
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