

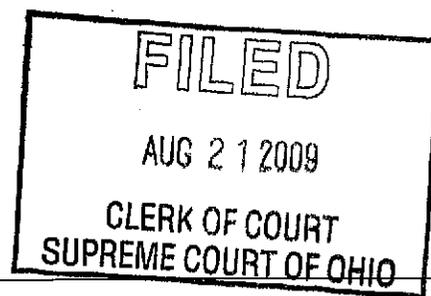
IN THE SUPREME COURT OF OHIO

Meijer Stores Limited Partnership, )  
 )  
 Appellant, )  
 )  
 vs. )  
 )  
 Franklin County Board of Revision, )  
 Franklin County Auditor, Licking Heights )  
 Local School District, and the Tax )  
 Commissioner of the State of Ohio, )  
 )  
 Appellees, )  
 )  
 and )  
 )  
 Marvin J. & Ursula F. Siesel, Shops at )  
 Waggoner LLC, and Fifth Third Bank, )  
 )  
 Appellees. )

Case No. 2008-1248

Appeal from the Ohio Board of Tax Appeals

BTA Case Nos. 2005-T-441 & 443



REPLY TO MOTION FOR SANCTIONS

Nicholas M.J. Ray (0068664)  
 Jay P. Siegel (0067701)  
 Siegel Siegel Johnson & Jennings Co. LPA  
 3001 Bethel Road, Suite 208  
 Columbus, OH 43220  
 (614) 442-8885

Mark H. Gillis (0066908)  
 Rich Crites & Dittmer, LLC  
 300 East Broad Street  
 Suite 300  
 Columbus, OH 43215  
 (614) 228-5822

Counsel for Appellant  
 Meijer Stores Limited Partnership

Counsel for Appellee  
 Licking Heights Local School District

William J. Stehle (0077613)  
 Assistant Prosecuting Attorney  
 373 South High Street  
 Columbus, OH 43215  
 (614) 462-3520

Richard Cordray (0038034)  
 Ohio Attorney General  
 30 E. Broad Street, 17th Floor  
 Columbus, OH 43215-3428  
 (614) 466-4320

Counsel for Appellees  
 Franklin County Board of Revision  
 and Franklin County Auditor

Counsel for Appellee  
 Richard A. Levin, Tax  
 Commissioner of Ohio

**IN THE SUPREME COURT OF OHIO**

Meijer Stores Limited Partnership,	)	
	)	Case No. 2008-1248
Appellant,	)	
	)	
vs.	)	
	)	
Franklin County Board of Revision,	)	Appeal from the Ohio
Franklin County Auditor, Licking Heights	)	Board of Tax Appeals
Local School District, and the Tax	)	
Commissioner of the State of Ohio,	)	
	)	
Appellees,	)	BTA Case Nos. 2005-T-441 & 443
	)	
and	)	
	)	
Marvin J. & Ursula F. Siesel, Shops at	)	
Waggoner LLC, and Fifth Third Bank,	)	
	)	
Appellees.	)	

---

**REPLY TO MOTION FOR SANCTIONS**

---

Now comes Appellant, Meijers Stores Limited Partnership, in reply to the Motion for Sanctions filed by appellee, Licking Heights Local School District. The Motion is, in summary, essentially arguing that Appellant’s Motion for Reconsideration was frivolous and too strongly worded in its request for this Court to review its previously issued decision in this matter.

In this case, as Appellant’s Motion for Reconsideration details, the Appellant believes that the Court’s decision acts as a denial of both fundamental Due Process and Equal Protection rights afforded by the United States Constitution. This is in addition to a failure of the Ohio Board of Tax Appeals to consider the arguments raised by the Appellant below thereby denying Appellant of an adequate review of issues. These are certainly not frivolous matters and it is the role of counsel to exhaust all available remedies, even a Motion for Reconsideration, when a

client strongly believes that it has been denied such fundamental rights. When such fundamental rights are at issue, the tone and strenuousness with which they were argued reflect the seriousness of the rights Appellant believes are at issue.

Upon reflection, counsel for the Appellant regrets that its characterization of the Court's decision may have been perceived as unnecessarily aggressive. As surely as the Court did not mean to give the impression that this case was not worthy of its consideration, counsel for the Appellant surely meant no offense to the Court. To the extent that the Court deems counsel's characterizations as inappropriate, counsel offers its regrets.

Notwithstanding the foregoing, counsel would reiterate that the merits of its Motion for Reconsideration are valid. Therefore the Motion for Sanctions is misplaced and must be denied.

Respectfully submitted,



Nicholas M.J. Ray (0068664) (Counsel of Record)

Jay P. Siegel (0067701)

Siegel Siegel Johnson & Jennings Co

3001 Bethel Road, Suite 208

Columbus, Ohio 43220

(614) 442-8885

Attorneys for the Property Owner

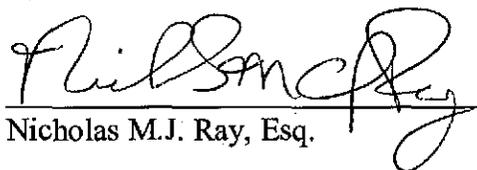
**CERTIFICATE OF SERVICE**

This is to certify that on this 21<sup>st</sup> day of August 2009, a copy of the Reply to Motion for Sanctions was sent via ordinary, first class, United States Postal Service mail, postage prepaid, to:

Mark H. Gillis  
Rich Crites & Dittmer, LLC  
300 East Broad Street, Suite 300  
Columbus, OH 43215  
614-540-7474

William Stehle  
Franklin County Assistant Prosecuting Attorney  
373 South High Street, 20<sup>th</sup> Floor  
Columbus, OH 43215  
614-462-6012

Richard Cordray  
Ohio Attorney General  
30 E. Broad Street, 17th Floor  
Columbus, OH 43215-3428  
(614) 466-8226

  
Nicholas M.J. Ray, Esq.