

ORIGINAL

IN THE SUPREME COURT OF OHIO

<b>BOARD OF EDUCATION OF THE</b>	:	<b>CASE NO. 2009-1900</b>
<b>LAKOTA LOCAL SCHOOL DISTRICT</b>	:	
	:	
<b>Appellant,</b>	:	<b>ON APPEAL FROM THE OHIO</b>
	:	<b>BOARD OF TAX APPEALS</b>
<b>vs.</b>	:	
	:	
<b>BUTLER COUNTY BOARD OF</b>	:	<b>BTA CASE NO. 2009-M-238</b>
<b>REVISION, ET AL.</b>	:	
	:	
<b>Appellees</b>	:	

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**APPELLANT'S MOTION FOR THE FULL COURT TO HEAR ORAL ARGUMENT**

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TAX COMMISSIONER OF OHIO

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Comes now, Appellant, the Board of Education of the Lakota Local School District, by and through counsel, and pursuant to S.Ct. Prac. R. 9.7, requesting that the Supreme Court of Ohio hear oral argument in this matter.

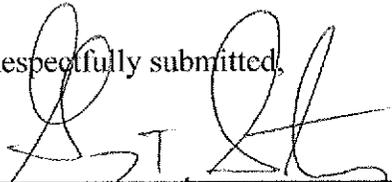
The full Court should hear oral argument in this case because the facts present a case of first impression. This case involves the failure of a county board of revision to notify the Board of Education of an appeal that resulted from an original valuation complaint that was filed by the Board of Education. The Ohio Board of Tax Appeals (the "BTA") did not realize this mistake and accepted a stipulated value well below the board of revision's initial decision without the Board of Education's knowledge of the appeal or its consent to the stipulation. The Board of Education did not learn of the appeal until after the time period for appealing the BTA decision had expired.

If the property owner's position is accepted the Board of Education will have absolutely no remedy in this situation. This case is of particular importance because a remedy must be available to correct a board of revision's error and to ensure that errors like this do not occur.

This Court may also wish to reconsider the position of the dissent in *Cincinnati School District Board of Education v. Hamilton County Board of Revision* (Ohio 2000), 87 Ohio St.3d 363. The rationale of the dissent in *Cincinnati*, if adopted by this Court, would provide a board of education in a similar position with a remedy without the need to involve this Court. The dissent's rationale could be applied in the instant case to permit the BTA to vacate its own void decision, thereby not subjecting the parties to the additional expense of an appeal to this Court.

For these reasons, the Board of Education respectfully requests that this Court hear oral argument in this matter.

Respectfully submitted,

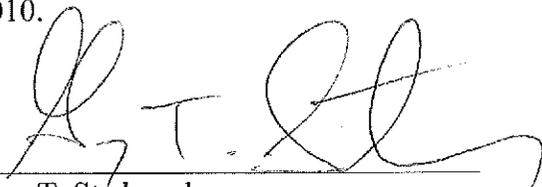


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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing was served via certified mail upon **Lawrence D. Walker and J. Donald Mottley**, Attorneys for Appellee, MB West Chester, LLC, 21 East State Street, Suite 1200, Columbus, OH 43215 and **Robert C. Roberts**, Assistant Prosecuting Attorney, Attorney for Appellees, the Butler County Board of Revision and Butler County Auditor, Government Services Center, 11<sup>th</sup> Floor, 315 High Street, P.O. Box 515, Hamilton, Ohio 45011 and **Richard Levin**, Tax Commissioner of Ohio, 30 East Broad Street, Columbus, Ohio 43215, this 8<sup>th</sup> day of February, 2010.



Gary T. Stedronsky