

IN THE
SUPREME COURT OF OHIO

BOARD OF EDUCATION OF THE
LAKOTA LOCAL SCHOOL DISTRICT,

Appellant,

v.

BUTLER COUNTY
BOARD OF REVISION, *et al.*,

Appellees.

CASE NO. 2009-1900

On Appeal from the
Ohio Board of Tax Appeals

BTA Case No. 2009-M-238

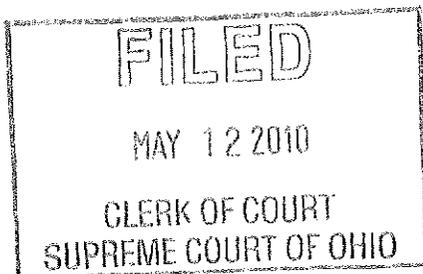
APPELLEE'S LIST OF ADDITIONAL AUTHORITIES
FILED PURSUANT TO S. CT. PRAC. R. 9.8

Gary T. Stedronsky (0079866)
Ennis, Roberts & Fischer, Co., L.P.A.
1714 Galbraith Road
Cincinnati, Ohio 45239
Telephone: (513) 421-2540
Facsimile: (513) 562-4986
E-mail: gstedronsky@erflegal.com
Attorney for Appellant

Lawrence D. Walker (0012036)
Counsel of Record
J. Donald Mottley (0055164)
Taft Stettinius & Hollister LLP
21 East State Street, Suite #1200
Columbus, Ohio 43215-4221
Telephone: (614) 221-2838
Facsimile: (614) 221-2007
E-mail: walker@taftlaw.com
E-mail: mottley@taftlaw.com
Attorneys for Appellee MB Westchester, LLC

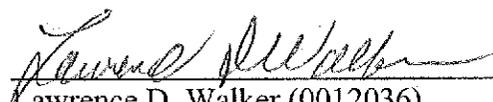
Richard A. Levin
Ohio Tax Commissioner
30 East Broad Street
Columbus, Ohio 43215
Telephone: (614) 466-2166
Facsimile: (614) 466-6401

Robert C. Roberts (0078270)
Assistant Butler County Prosecuting Attorney
315 High Street, 10th Floor
Hamilton, Ohio 45011
Telephone: (513) 785-6308
Facsimile: (513) 887-3748
E-mail: robertsbc@butlercountyohio.org
Attorney for Appellees Butler County
Board of Revision and Butler County Auditor



On February 3, 2010 -- -- thirteen days after Appellee filed its merit brief -- -- this Court issued its decision in *Meadows Development, L.L.C. v. Champaign County Board of Revision*, 124 Ohio St.3d 349, 2010-Ohio-249, 922 N.E.2d 209. Therein, this Court held (1) that the Ohio Rules of Civil Procedure do not apply to proceedings before the Ohio Board of Tax Appeals, *Id.* at ¶ 14, and (2) that administrative agencies have no authority to reconsider their decisions after the time for appealing therefrom has expired, *Id.* at ¶¶ 24 and 25.

Respectfully submitted,



Lawrence D. Walker (0012036)
J. Donald Mottley (0055164)
Taft Stettinius & Hollister LLP
21 East State Street, Suite 1200
Columbus, OH 43215-4221
Telephone: (614) 221-2838
Facsimile: (614) 221-2007
E-mail: walker@taftlaw.com
E-mail: mottley@taftlaw.com
Attorneys for Appellee MB Westchester, LLC

CERTIFICATE OF SERVICE

I certify that true copies of the foregoing *List* were mailed, postage prepaid, this 12th day of May, 2010 to:

Gary T. Stedronsky, Esq.
Ennis, Roberts & Fischer Co., L.P.A.
1714 Galbraith Road
Cincinnati, OH 45239
Attorney for Appellant

Richard A. Levin
Ohio Tax Commissioner
30 East Broad Street
Columbus, OH 43215

Robert C. Roberts, Esq.
Assistant Butler County Prosecuting Attorney
P.O. Box 515
315 High Street, 10th Floor
Hamilton, OH 45011
Attorney for Appellees Butler County Board
of Revision and Butler County Auditor



Lawrence D. Walker