

**IN THE SUPREME COURT
STATE OF OHIO
APPEAL FROM THE BOARD OF TAX APPEALS**

Board of Education of the Cleveland
Heights/University Heights
City School District,

Appellee,

vs.

Cuyahoga County Board of Revision,
and Cuyahoga County Auditor,

Appellees,

and

Inland Western University Heights/
University Square, LLC,

Appellant,

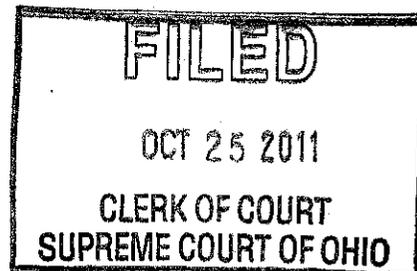
and

Tax Commissioner of Ohio

Appellee.

Supreme Court Case No. 2011-0343

Board of Tax Appeals
Case No. 2006-A-2112



**AGREED MOTION OF PARTIES TO REMAND APPEAL AND VACATE DECISION AND
ORDER IN ORDER TO IMPLEMENT A SETTLEMENT**

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Counsel for Appellee Board of Education of
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Counsel for Appellees Cuyahoga County
Board of Revision and Cuyahoga County
Auditor

**IN THE SUPREME COURT
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APPEAL FROM THE BOARD OF TAX APPEALS**

Board of Education of the Cleveland Heights/University Heights City School District,	:	
	:	
Appellee,	:	Supreme Court Case No. 2011-0343
	:	
vs.	:	
	:	
Cuyahoga County Board of Revision, and Cuyahoga County Auditor,	:	Board of Tax Appeals Case No. 2006-V-2112
	:	
Appellees,	:	
	:	
and	:	
	:	
Inland Western University Heights/ University Square, LLC,	:	
	:	
Appellant,	:	
	:	
and	:	
	:	
Tax Commissioner of Ohio	:	
	:	
Appellee.	:	

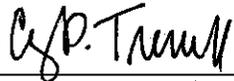
AGREED MOTION OF PARTIES TO REMAND APPEAL AND TO VACATE DECISION AND ORDER IN ORDER TO IMPLEMENT A SETTLEMENT

Now come the parties to this appeal and move this Court to remand this appeal to the Ohio Board of Tax Appeals with instructions to vacate the Decision and Order entered February 1, 2011 to implement the settlement of this matter agreed upon by the parties. The grounds for this motion are that the parties have agreed to a settlement and will submit a Stipulation to the Board of Tax Appeals on remand. A copy of the agreed-upon Stipulation is attached hereto.

For the reasons set forth herein, the parties respectfully request this Court to remand this appeal with instructions to vacate the Decision and Order of February 1, 2011 to the Board of Tax Appeals to implement the settlement of the appeal.

Respectfully submitted,

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*Christine Meserow 0015590
assistant attorney general
SEE ATTACHED by Craig P. Treneff
per authorization*

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**CUYAHOGA COUNTY ASSISTANT
PROSECUTING ATTORNEY**

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Auditor

Danielle DavisRoe

From: Christine Mesirow <Christine.Mesirow@ohioattorneygeneral.gov>
Sent: Monday, October 24, 2011 4:45 PM
To: Danielle DavisRoe
Subject: RE: Ohio Supreme Court Case No. 2011-0343 (appeal from BOR/BTA)

My apologies. I just learned that the fax did not go through. Craig has permission to sign my name to the motion. Thank you for following up on this.

From: Danielle DavisRoe [DDavisRoe@treneff.com]
Sent: Monday, October 24, 2011 12:34 PM
To: Christine Mesirow
Subject: RE: Ohio Supreme Court Case No. 2011-0343 (appeal from BOR/BTA)

Ms. Mesirow:

We need to file the motion tomorrow morning if at all possible. Craig Treneff is willing to sign the motion on your behalf, if he has your authority to do so. Please let me know if he does, or please send us the signed motion by email or fax as soon as possible. Thank you.

Danielle E. DavisRoe, law clerk
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ddavisroe@treneff.com<<mailto:ddavisroe@treneff.com>>
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From: Christine Mesirow [<mailto:Christine.Mesirow@ohioattorneygeneral.gov>]
Sent: Thursday, October 20, 2011 1:33 PM
To: Danielle DavisRoe
Subject: RE: Ohio Supreme Court Case No. 2011-0343 (appeal from BOR/BTA)

I just connected with my client and received permission to sign. I will get the signed motion back to you shortly.

From: Danielle DavisRoe [<mailto:DDavisRoe@treneff.com>]<[mailto:\[mailto:DDavisRoe@treneff.com\]](mailto:[mailto:DDavisRoe@treneff.com])>
Sent: Wednesday, October 19, 2011 4:34 PM
To: Christine Mesirow
Subject: RE: Ohio Supreme Court Case No. 2011-0343 (appeal from BOR/BTA)

Ms. Mesirow:

When can we expect to have a signed copy of the Motion back? Thank you.

Danielle E. DavisRoe, law clerk
Craig P. Treneff Law Office
155 Commerce Park Drive, Suite 5

**IN THE BOARD OF TAX APPEALS
STATE OF OHIO**

Cleveland Heights/University Heights	:	
School District Board of Education,	:	
	:	
Appellant,	:	
	:	BTA Case No. 2006-A-2112
vs.	:	
	:	Attorney Examiner Carrie C. Young
Cuyahoga County Board of Revision	:	
<i>et al.</i> ,	:	
	:	<u>Stipulation</u>
Appellees.	:	

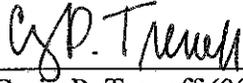
It is hereby agreed to and stipulated by and between the parties, through their respective counsel, that the value of the real property which is the subject of these appeals and identified upon the records of the Auditor of Cuyahoga County, Ohio, as indicated below, was as follows as of January 1, 2005:

<u>Perm. Par. No</u>		<u>Fair Market Value</u>	<u>Taxable Value</u>
721-01-001	Land	\$5,930,600	\$2,075,710
	Building	\$28,367,914	\$9,928,770
721-01-064	Land	\$298,800	\$104,580
	Building	\$397,000	\$138,950
721-01-147	Land	\$366,600	\$128,310
	Building	\$1,062,200	\$371,770

It is further agreed to and stipulated that the County Auditor shall be directed to correct his tax records accordingly and the Board of Tax Appeals may enter an Order accepting this stipulation and terminate these appeals.

Respectfully submitted,

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