

ORIGINAL

IN THE SUPREME COURT OF OHIO

Target Corporation, Successor by Merger)
with Marshall Fields Stores, Inc.,)

Appellant,)

vs.)

Lake County Board of Revision, the)
Lake County Auditor, the Willoughby-)
Eastlake City School District Board)
of Education, and)
the Tax Commissioner of Ohio,)

Appellees.)

Case No. 2012-0096

Appeal from the Ohio
Board of Tax Appeals

BTA Case No.2008-M-1088

STIPULATION OF VALUE
AND
JOINT MOTION TO REMAND TO THE OHIO BOARD OF TAX APPEALS TO
IMPLEMENT SETTLEMENT

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SUPREME COURT OF OHIO

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**STIPULATION OF VALUE
AND
JOINT MOTION TO REMAND TO THE OHIO BOARD OF TAX APPEALS TO
IMPLEMENT SETTLEMENT**

It is hereby stipulated and agreed by the parties, in the captioned matter that the assessed value of the property which is the subject of this appeal, and identified upon the tax records of the Auditor of Lake, Ohio was as of the first day of January 2007 and 2008:

TAXABLE VALUE

<u>PERMANENT PARCEL NUMBER</u>	<u>LAND</u>	<u>BUILDING</u>	<u>TOTAL</u>
27-A-013-G-00-001-0	<u>\$1,304,910</u>	<u>\$1,845,090</u>	<u>\$3,150,000</u>
TOTALS:	\$1,304,910	\$1,845,090	\$3,150,000

It is further stipulated that the County Auditor shall be directed to correct his tax records accordingly and the Supreme Court of Ohio may enter its order accepting this stipulation and terminate the appeal.

Appellant, Target Corporation, Successor by Merger with March Fields Stores, Inc., and Appellees Hamilton County Board of Revision, the Hamilton County Auditor, the Cincinnati School District Board of Education, hereby jointly request that this matter be remanded to the Ohio Board of Tax Appeals for purposes of entering a Stipulation and Order reflecting a settlement of the above captioned case.

Respectfully submitted,

SIEGEL SIEGEL JOHNSON & JENNINGS
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Joseph W. Testa, Tax
Commissioner of Ohio

CERTIFICATE OF SERVICE

This is to certify that on this 11th day of June, 2012, a copy of the Joint Motion to Remand to the Ohio Board of Tax Appeals to Implement Settlement was sent via regular U.S. mail, postage prepaid to David H. Seed, Brindza, McIntyre & Seed, LLP, 1100 Superior Avenue, Suite 1025, Cleveland, OH 44114; Gianine A. Lucci, Lake County Assistant Prosecuting Attorney, 105 Main Street, P. O. Box 490, Painesville, OH 44077; and Michael DeWine, Ohio Attorney General, 30 E. Broad Street, 17th Floor, Columbus, OH 43215-3428, Counsel for Appellee, Tax Commissioner of Ohio.



J. Kieran Jennings, Esq.