

ORIGINAL

IN THE SUPREME COURT OF OHIO

HIN, LLC)

Appellant)

vs.)

CUYAHOGA COUNTY BOARD)
OF REVISION, CUYAHOGA)
COUNTY FISCAL OFFICER,)
BEDFORD BOARD OF EDUCATION,)
AND TAX COMMISSIONER OF)
OHIO)

Appellees)

CASE NO. 2012-0725

Appeal from the Ohio Board of
Tax Appeals

BTA No. 2008-K-2386

RESPONSE OF APPELLEE, BEDFORD BOARD OF EDUCATION, TO APPELLANT'S
MOTION FOR FULL COURT TO HEAR ORAL ARGUMENT

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Now comes the appellee, the Bedford Board of Education, in response to the motion by the appellant, HIN, LLC, for oral argument to be heard by the Court. A review of the decision below and of the briefs filed by the parties shows that the issue presented by this case is simply a variation on the question of whether the sale price of real property should be used to determine taxable value. This issue has been repeatedly heard by the Court, particularly since the Court's decision in *Berea City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 106 Ohio St.3d 269, 2005-Ohio-4979, 834 N.E.2d 782.

The board of education submits that the case at hand presents no new issue that has not been heard and addressed by the Court, and there is no need for oral argument to be heard by the Court instead of the regular or special master commissioner as contemplated by S.Ct. Prac.R. 17.07(A)(1). Therefore, the board of education respectfully submits that the appellant's motion for oral argument to be heard by the Court be denied.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing "Response of Appellee, Bedford Board of Education, to Appellant's Motion for Full Court to Hear Oral Argument" has been served upon the following this 7th day of March, 2013 by ordinary U.S. mail delivery:

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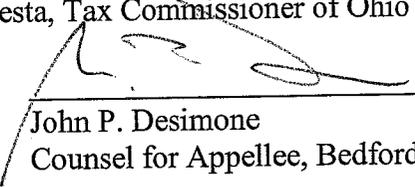
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