

ORIGINAL

IN THE SUPREME COURT OF OHIO

JEFFREY B. SATURDAY	)	Case No: 2014-0292
	)	
and	)	
	)	On Appeal from the
KAREN R. SATURDAY	)	Ohio Board of Tax Appeals
	)	
Plaintiff-Appellant,	)	
	)	Ohio Board of Tax Appeals
vs.	)	Case No. 2011-4027
	)	
CITY OF CLEVELAND BOARD	)	
OF REVIEW,	)	
	)	
and	)	
	)	
NASSIM M. LYNCH	)	
	)	
Defendants-Appellees.	)	

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APPELLEES' BRIEF IN OPPOSITION TO APPELLANTS'  
REQUEST FOR EXTENSTION OF TIME TO FILE MERIT BRIEF

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 Director of Law  
 Linda L. Bickerstaff (0052101) (COUNSEL OF RECORD)  
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COUNSEL FOR APPELLEES,  
 CITY OF CLEVELAND BOARD OF REVIEW  
 AND NASSIM M. LYNCH

**FILED**  
 JUN 13 2014  
 CLERK OF COURT  
 SUPREME COURT OF OHIO

**RECEIVED**  
 JUN 13 2014  
 CLERK OF COURT  
 SUPREME COURT OF OHIO

BRIEF IN OPPOSITION TO REQUEST FOR EXTENSION OF TIME TO FILE MERIT BRIEF

Pursuant to S.Ct.Prac.R. 4.01(B), Appellees file this brief in opposition to Appellants' request for an extension of time to file their merit brief for the following reasons:

One, as indicated in Appellants' request for extension, the case was stayed when it was referred to mediation. Specifically, said case was stayed for almost two months, from March 11, 2014 through May 7, 2014. Appellants have therefore already had 57 additional days within which to prepare their brief.

Two, as Appellants also note their counsel filed a merit brief in "a parallel appeal before this Court involving related issues" on May 14, 2014. Although there is one factual difference in this case, as the Board of Tax Appeals noted, both cases present nearly identical arguments with regard to the manner in which Cleveland taxes nonresident professional athletes. Therefore why additional time is needed by counsel is most unclear.

Three, Appellees did not agree to a stipulated extension because counsel *never* provided Appellees with any reason whatsoever for the request. (Exhs. 1-4 attached.) And their reasons to this Court, that "this case presents numerous and complex constitutional questions of first impression" is not very persuasive where their counsel just filed a brief on the same issues on May 14, 2014 in the related case. This request for an extension is merely a stall tactic so that Appellants can have more time to review the Appellees merit brief in the related case which was just filed today on June 12, 2014.

For the reasons herein, Appellants' request for an extension of time to file their merit brief should be denied.

Respectfully submitted,  
Barbara A. Langhenry, Esq., #038838  
Director of Law

By:



Linda L. Bickerstaff, Esq., #0052101  
Assistant Director of Law  
205 W. Saint Clair Avenue  
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COUNSEL FOR APPELLEES,  
CITY OF CLEVELAND BOARD OF REVIEW  
AND NASSIM M. LYNCH

CERTIFICATE OF SERVICE

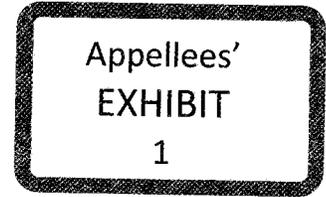
A copy of the foregoing Appellees' Brief in Opposition to Appellants' Request For Extension Of Time To File Merit Brief was served by regular U.S. mail on Appellants' counsel, Stephen W. Kidder, Esq., Hemenway & Barnes LLP, 60 State Street, Boston, MA 02109-1899 and Richard C. Farrin, Esq., Zaino Hall & Farrin LLC, 41 South High Street – Suite 3600, Columbus, Ohio 43215 on this 12th day of June 2014.

  
Linda L. Bickerstaff, Esq.  
Assistant Director of Law

COUNSEL FOR APPELLEES,  
CITY OF CLEVELAND BOARD OF REVIEW  
AND NASSIM M. LYNCH

**Bickerstaff, Linda**

**From:** Kidder, Stephen W. [skidder@hembar.com]  
**Sent:** Monday, June 09, 2014 9:53 AM  
**To:** Bickerstaff, Linda  
**Cc:** Richard C. Farrin (rfarrin@zhftaxlaw.com); McManus, Ryan P.  
**Subject:** Saturday Brief



Linda,

I am writing to seek your consent to an extension on the due date for our brief in the Saturday case. Please let me know if you approve of an extension of 20 days. Thank you.

Steve

Stephen W. Kidder, Esq.  
Hemenway & Barnes LLP  
60 State Street  
Boston, MA 02109  
Phone: 617/557-9713  
Fax: 617/227-7475  
[skidder@hembar.com](mailto:skidder@hembar.com)

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**Bickerstaff, Linda**

**From:** Kidder, Stephen W. [skidder@hembar.com]  
**Sent:** Tuesday, June 10, 2014 10:28 AM  
**To:** Bickerstaff, Linda  
**Subject:** Extension

Appellees'  
EXHIBIT  
2

Linda,

I am following up on my email from yesterday to seek your consent to a 20 day extension on our brief in the Saturday case. Please let me know.

Thank you.

Steve

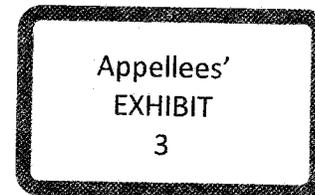
Stephen W. Kidder, Esq.  
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**Bickerstaff, Linda**

**From:** Kidder, Stephen W. [skidder@hembar.com]  
**Sent:** Wednesday, June 11, 2014 3:24 PM  
**To:** Bickerstaff, Linda  
**Cc:** Richard C. Farrin (rfarrin@zhtaxlaw.com); McManus, Ryan P.  
**Subject:** Extension



Dear Linda,

I am writing again to seek your agreement to a 20 day extension on the due date of the Saturday Brief. Please get back to me.

Steve Kidder

Stephen W. Kidder, Esq.  
Hemenway & Barnes LLP  
60 State Street  
Boston, MA 02109  
Phone: 617/557-9713  
Fax: 617/227-7475  
[skidder@hembar.com](mailto:skidder@hembar.com)

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**Bickerstaff, Linda**

**From:** Bickerstaff, Linda  
**Sent:** Wednesday, June 11, 2014 3:39 PM  
**To:** 'Kidder, Stephen W.'  
**Subject:** RE: Extension

Appellees'  
EXHIBIT  
4

I've been out of the office on vacation since last Thursday and returned to the office today and I've just finalized my own brief in the Hillenmeyer case. I do not agree to extend the due date of your brief in the Saturday case.



**Linda L. Bickerstaff**  
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Dear Linda,

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Steve Kidder

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Hemenway & Barnes LLP  
60 State Street  
Boston, MA 02109  
Phone: 617/557-9713  
Fax: 617/227-7475  
[skidder@hembar.com](mailto:skidder@hembar.com)

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