

**IN THE SUPREME COURT OF OHIO**

Geneva Area Recreational, Educational and Athletic Trust	)	Case No. 2014-1778
	)	
Appellant,	)	Appeal from the Ohio Board of Tax Appeals
	)	
v.	)	BTA Case No. 2012-A-841
	)	
Joseph W. Testa, Tax Commissioner	)	
	)	
Appellee.	)	

---

**APPELLANT'S NOTICE OF SUPPLEMENTAL AUTHORITY**

---

Ryan M. Ellis (0078128)  
COUNSEL OF RECORD  
Stuart W. Cordell (0014777)  
Warren and Young PLL  
134 West Street  
P.O. Box 2300  
Ashtabula, OH 44005-2300  
Telephone: (440) 997-6175  
Facsimile: (440) 992-9114  
[rellis@warrenyoung.com](mailto:rellis@warrenyoung.com)  
[scordell@warrenyoung.com](mailto:scordell@warrenyoung.com)

Mike DeWine (0009181)  
Ohio Attorney General  
David D. Ebersole (0087896)  
Assistant Attorney General  
30 East Broad Street, Floor  
Columbus, OH 43215-3428  
Telephone: (614) 466-5967  
Facsimile: (614) 636-8331  
[David.Ebersole@OhioAttorneyGeneral.gov](mailto:David.Ebersole@OhioAttorneyGeneral.gov)

*Attorneys for Appellee, Joseph W. Testa,  
Tax Commissioner of Ohio*

Mary Jane Trapp (0005315)  
Thrasher, Dinsmore & Dolan LPA  
1400 West Sixth Street, Suite 400  
Cleveland, OH 44113  
Telephone: (216) 255-5431  
Facsimile: (216) 255-5450  
[mjtrapp@tddl.com](mailto:mjtrapp@tddl.com)

*Attorneys for Appellant Geneva Area  
Recreational, Educational and Athletic  
Trust*

**IN THE SUPREME COURT OF OHIO**

Geneva Area Recreational,	)	Case No. 2014-1778
Educational and Athletic Trust	)	
	)	Appeal from the Ohio Board of Tax Appeals
Appellant,	)	
	)	BTA Case No. 2012-A-841
	)	
v.	)	
	)	
Joseph W. Testa, Tax Commissioner	)	
	)	
Appellee.	)	

**APPELLANT’S NOTICE OF SUPPLEMENTAL AUTHORITY**

NOW COMES Appellant, Geneva Area Recreational, Educational and Athletic Trust, by and through counsel, pursuant to S.Ct.Prac.R. 16.08, and hereby submits the following case as Supplemental Authority in support of its Proposition of Law No. 4:

*Cincinnati v. Testa*, Slip Opinion No. 2015-Ohio-1775.

Respectfully submitted,

/s Ryan M. Ellis  
 Ryan M. Ellis (0078128)  
 COUNSEL OF RECORD  
 Stuart W. Cordell (0014777)  
 Warren and Young PLL  
 134 West 46th Street  
 P.O. Box 2300  
 Ashtabula, OH 44005-2300  
 Telephone: (440) 997-6175  
 Facsimile: (440) 992-9114  
[rellis@warrenyoung.com](mailto:rellis@warrenyoung.com)  
[scordell@warrenyoung.com](mailto:scordell@warrenyoung.com)

Mary Jane Trapp (0005315)  
Thrasher, Dinsmore & Dolan LPA  
1400 West Sixth Street, Suite 400  
Cleveland, OH 44113  
Telephone: (216) 255-5431  
Facsimile: (216) 255-5450  
[mjtrapp@tddl.com](mailto:mjtrapp@tddl.com)

*Attorneys for Appellant Geneva Area  
Recreational, Educational and Athletic  
Trust*

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Notice of Supplemental Authority was served via regular first-class mail, postage prepaid, on July 10, 2015, to Mike DeWine, Ohio Attorney General, David D. Ebersole, Assistant Attorney General, 30 East Broad Street, 25th Floor, Columbus, OH 43215-3428, Attorneys for Appellee Joseph W. Testa, Tax Commissioner of Ohio.

/s Ryan M. Ellis

Ryan M. Ellis (0078128)