

**IN THE SUPREME COURT OF OHIO**

**CITY OF ATHENS, et al.,**

*Plaintiffs-Appellants,*

**v.**

**JEFF McCLAIN,  
TAX COMMISSIONER, et al.,**

*Defendants-Appellees.*

**Case No. \_\_\_\_\_**

**On appeal from the  
Tenth District Court of Appeals  
Franklin County, Ohio**

**Court of Appeals  
Case No. 18AP-144**

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**PLAINTIFFS'-APPELLANTS' NOTICE OF APPEAL**

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Eugene L. Hollins (0040355)  
Stephen J. Smith (0001344)  
Frank J. Reed, Jr. (0055234)  
Yazan S. Ashrawi (0089565)  
Thaddeus M. Boggs (0089231)  
FROST BROWN TODD LLC  
10 West Broad Street, Suite 2300  
Columbus, Ohio 43215  
Phone: (614) 464-1211  
Facsimile: (614) 464-1737  
Email: [ghollins@fbtlaw.com](mailto:ghollins@fbtlaw.com)  
*Attorneys for Plaintiffs-Appellants*

Jeffrey C. Miller (0068882)  
Victoria L. Ferrise (0085012)  
Bryan E. Meek (0093554)  
BRENNAN, MANNA & DIAMOND, LLC  
200 Public Square, Suite 3270  
Cleveland, Ohio 44144  
Phone: (216) 658-2323  
Facsimile: (216) 658-2157  
Email: [JCMiller@bmdllc.com](mailto:JCMiller@bmdllc.com)  
*Attorneys for Defendants-Appellees*

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PLAINTIFFS’-APPELLANTS’ NOTICE OF APPEAL

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Plaintiffs-Appellants, the City of Athens and over 160 other Ohio cities and villages<sup>1</sup> including the Cities of Columbus, Cincinnati, and Cleveland, hereby give notice of appeal to the Supreme Court of Ohio from the judgment of the Tenth District Court of Appeals, Franklin County, entered in Court of Appeals Case Number 18AP-144 on January 29, 2019, with timely application for reconsideration being denied by memorandum decision on April 4, 2019.

This case raises substantial constitutional questions and is of public or great general interest.

Respectfully submitted,

/s/ Eugene L. Hollins  
Eugene L. Hollins (0040355)  
Stephen J. Smith (0001344)  
Frank J. Reed, Jr. (0055234)  
Yazan S. Ashrawi (0089565)  
Thaddeus M. Boggs (0089231)  
FROST BROWN TODD LLC  
10 West Broad Street, Suite 2300

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<sup>1</sup> The parties participating in this notice of appeal from the Tenth District Court of Appeals decision in Appeals Court Case Number 18AP-144 are listed in the attached Exhibit A.

Columbus, Ohio 43215  
Phone: (614) 464-1211  
Facsimile: (614) 464-1737  
Email: [ghollins@fbtlaw.com](mailto:ghollins@fbtlaw.com)  
*Attorneys for Plaintiffs-Appellants*

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of this Notice of Appeal was sent via e-mail on this 20<sup>th</sup> day of May, 2019, to the following individuals:

Jeffrey C. Miller, Esq.  
Victoria L. Ferrise, Esq.  
Brennan, Manna & Diamond, LLC  
200 Public Square, Suite 3270  
Cleveland, Ohio 44144  
[JCMiller@bmdllc.com](mailto:JCMiller@bmdllc.com)  
[VLFerrise@bmdllc.com](mailto:VLFerrise@bmdllc.com)  
*Counsel of Record for Defendants-Appellees*

/s/ Eugene L. Hollins  
Eugene L. Hollins (0040355)  
*Attorney for Plaintiffs-Appellants*