

**OHIO BOARD OF TAX APPEALS**

M.E.B. Properties, Inc., )  
 )  
 Appellant, )  
 )  
 vs. )  
 )  
 Cuyahoga County Board of Revision, )  
 Cuyahoga County Auditor, and Cleveland )  
 Municipal School District Board of )  
 Education, )  
 )  
 Appellees. )

CASE NO. 2003-A-622  
(REAL PROPERTY TAX)  
DECISION AND ORDER

APPEARANCES:

- For the Appellant - Scott H. Ballou  
Attorney at Law  
1370 Ontario Street, #1516  
Cleveland, Ohio 44113
  
- For the County Appellees - William Mason  
Cuyahoga County Prosecuting Attorney  
Timothy J. Kollin  
Assistant Prosecuting Attorney  
1200 Ontario Street, Ninth Floor  
Cleveland, Ohio 44113
  
- For the Bd. of Edn. - Britton, Smith, Peters & Kalail Co., LPA  
David A. Rose  
4700 Rockside Road, Suite 540  
Cleveland, Ohio 44131-2152

Entered June 4, 2004

Ms. Jackson, Ms. Margulies, and Mr. Eberhart concur.

On March 1, 2004, the Board of Tax Appeals was advised that the instant matter had been settled by the parties and that there existed no need for either a hearing

or decision regarding the merits of this appeal. Despite the requirement set forth in Ohio Adm. Code 5717-1-17(B) that a voluntary dismissal, joint remand or stipulation of value be filed within thirty days of the date on which the board was notified of its existence, such documentation has not been forthcoming.<sup>1</sup>

In order to bring this appeal to timely conclusion, the matter was scheduled for hearing on May 24, 2004, with the parties being advised that it would be deemed ripe for decision. The hearing notice included a “delinquent action hearing” information sheet, including the language: “In order for the hearing to be cancelled, it will be necessary to have the appropriate termination documents, signed by all necessary parties, filed with the board in advance of the hearing.” None of the parties appeared for the hearing nor has the board been advised that the prior notice of voluntary resolution agreed upon by the parties was provided in error.<sup>2</sup> Accordingly, we will presume that the representations provided to this board regarding settlement were made in good faith and that the parties have resolved this appeal to their mutual satisfaction.

As this matter now appears to have been rendered moot by virtue of the parties’ settlement, it is the order of this board that the present appeal be, and hereby is, dismissed.

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<sup>1</sup> A copy of a stipulation appears in the file, signed by counsel for the board of education, which was apparently sent to counsel for the appellant for processing.

<sup>2</sup> In fact, counsel to the appellant contacted this board on May 21, 2004, again indicating that the matter had been settled and that there was no need to proceed with the hearing scheduled for May 24, 2004. However, even after being advised by this board on at least two occasions that in order for this matter not to be considered “ripe” for dismissal, the settlement documentation bearing his signature had to be faxed to the board by a date certain, no such documentation has been received.