

OHIO BOARD OF TAX APPEALS

1124 Bolivar Garage Parking, LLC,)	
)	
Appellant,)	CASE NO. 2004-T-318
)	
vs.)	(REAL PROPERTY TAX)
)	
Cuyahoga County Board of Revision,)	ORDER
Cuyahoga County Auditor, and the)	
Cleveland Municipal School District)	(Denying Continuance Request
Board of Education,)	Upon Reconsideration)
)	
Appellees.)	

APPEARANCES:

For the Appellant - Karen Bauernschmidt Co. L.P.A.
Karen H. Bauernschmidt
Suite 214, The Hoyt Block
700 West St. Clair Street
Cleveland, Ohio 44143

For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
Assistant Prosecuting Attorney
Courts Tower, 8th Floor
1200 Ontario Street
Cleveland, Ohio 44113

For the Bd. of Edn. - James H. Hewitt Co., L.P.A.
James H. Hewitt III
The Groh Mansion
3043 Superior Avenue
Cleveland, Ohio 44114-4340

Entered July 20, 2005

Ms. Margulies and Mr. Eberhart concur. Mr. Dunlap not participating.

On July 13, 2005, counsel for the appellant filed with this board a request to continue the July 26, 2005 hearing scheduled in this matter. On July 14,

2005, this board issued an order denying the request. Pursuant to Ohio Adm. Code 5717-1-10(A), appellant's counsel now requests that we reconsider the July 14 order.

Upon review, we affirm the denial of the request for the reasons set forth in the July 14, 2005 order. In addition, counsel now raises for the first time that several of its attorneys are scheduled to attend BOR hearings on July 26. Thus, "no attorney from this office is available to attend ***" this board's hearing. As we did in the July 14 order, we reiterate that the July 26 hearing date was supplied to this board by appellant's counsel. When agreeing to this date, counsel represented that the parties, witnesses, and counsel were available. See *Village of Beachwood v. Cuyahoga Cty. Bd. of Revision* (Interim Order, Nov. 20, 2003), BTA No. 2002-R-2553, unreported; *RX Bedford Investors, LLC v. Cuyahoga Cty. Bd. of Revision* (Interim Order, Nov. 25, 2003), BTA No. 2002-R-2509, unreported. Second, the request fails to comply with Ohio Adm. Code 5717-1-15(C) in that no copies of the BOR scheduling notices were filed with the request. Finally, we are unable to conclude that BOR hearings are preeminent to the proceedings of this board. See *Rose v. Median Cty. Bd. of Revision* (Interim Order, Aug. 29, 2003), BTA No. 2002-P-1850, unreported ("[W]e have previously indicated that board of revision matters do not necessarily take precedence over Board of Tax Appeals matters."). Accord, *Columbia Village Phase III v. Cuyahoga Cty. Bd. of Revision* (Interim Order, May 12, 1998), BTA No. 1997-P-396, unreported. See, also, *Cleveland Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (Interim Order, Apr. 22, 1993), BTA No. 1991-R-560, unreported

(holding that a proceeding in common pleas court did not take precedence over a BTA hearing).

Upon reconsideration, the request for continuance is denied. This matter will proceed to hearing beginning at 9:00 AM on Tuesday, July 26, 2005.

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