



January 31, 2005 that it does not desire to provide a response to our show cause order. This is substantially the same issue that we considered in *Painesville Township Local School Dist. Bd. of Edn. v. Lake Cty. Bd. of Revision* (Dec. 17, 2004), BTA No. 2004-M-921, unreported. Upon authority of our decision in *Painesville Township Local School Dist. Bd. of Edn.*, supra, we find that this appeal must be, and the same hereby is, dismissed.

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