

OHIO BOARD OF TAX APPEALS

Cleveland Municipal School District)
Board of Education,)
)
Appellant,) CASE NO. 2005-A-802
)
vs.) (REAL PROPERTY TAX)
)
Cuyahoga County Board of Revision,) DECISION AND ORDER
Cuyahoga County Auditor, and)
Renaissance Center Ltd. Part.,)
)
Appellees.)

APPEARANCES:

For the Appellant - Britton, Smith, Peters & Kalail Co., L.P.A.
David H. Seed
4700 Rockside Road, Suite 540
Cleveland, Ohio 44131-2152

For the County Appellees - William D. Mason
Cuyahoga County Prosecuting Attorney
Timothy J. Kollin
Assistant Prosecuting Attorney
Courts Tower, 9th Floor
1200 Ontario Street
Cleveland, Ohio 44113

For the Appellee Property Owner - NO APPEARANCE
Renaissance Center Ltd. Part.
c/o DDRC Attn: S. Wolstein
3300 Enterprise Pkwy.
Beachwood, Ohio 44122

Entered September 9, 2005

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

This matter is now considered, sua sponte, by the Board of Tax Appeals,

following a review of the instant notice of appeal, filed by the above-named appellant, from a decision of the Cuyahoga County Board of Revision. The notice of appeal was filed via facsimile transmission with this board on July 15, 2005.

On July 15, 2005, the same notice of appeal, from the same decision of the Cuyahoga County Board of Revision, was also filed via authorized delivery service and docketed as BTA No. 2005-A-786.

Based upon our careful review of the record before us, we have determined that the instant appeal was a duplicate filing, and it was not the intent¹ of the appellant to have the same notice of appeal docketed twice. It is therefore the order of this board that the subject appeal be dismissed.

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¹ Appellant's counsel also represented to this board that the instant appeal was an inadvertent duplicate filing.