

**CORPLINE, APPELLANT, v. HAMILTON COUNTY BOARD OF REVISION ET AL.,
APPELLEES.**

**[Cite as *Corpline v. Hamilton Cty. Bd. of Revision*, 97 Ohio St.3d 1212, 2002-
Ohio-5805.]**

Joint motion to remand sustained.

(No. 2002-1014 — Submitted October 15, 2002 — Decided November 6, 2002.)

APPEAL from the Board of Tax Appeals, No. 01-A-422.

{¶1} Upon consideration of the parties' joint motion to remand,

{¶2} IT IS ORDERED by the court that the joint motion to remand be, and it hereby is, sustained. We acknowledge that under *Cleveland Elec. Illum. Co. v. Lake Cty. Bd. of Revision*, 96 Ohio St.3d 165, 2002-Ohio-4033, 772 N.E.2d 1160, the appeal may have been filed before the start of the running of the appeal time set forth in R.C. 5717.01. Nevertheless, in the interests of justice and to facilitate the settlement of the parties, this cause is remanded to the Board of Tax Appeals with directions to remand this cause to the Hamilton County Board of Revision to implement the mediated agreement of the parties.

{¶3} IT IS FURTHER ORDERED that the parties are to bear their respective costs herein expended, that a mandate be sent to the Board of Tax Appeals to carry this judgment into execution, and that a copy of this entry be certified to the Board of Tax Appeals for entry.

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY, PFEIFER, COOK and LUNDBERG STRATTON, JJ., concur.

Goodman & Goodman and Stanley Goodman, for appellant.

SUPREME COURT OF OHIO

Michael K. Allen, Hamilton County Prosecuting Attorney, and Thomas J. Scheve, Assistant Prosecuting Attorney, for appellee Hamilton County Auditor.

Wood & Lamping, L.L.P., and David DiMuzio, for appellee Deer Park School District Board of Education.
