

AGREEMENT

This Agreement ("Agreement") is made effective as of the ____ day of _____, 2011 by and between JR Engineering, Inc., an Ohio corporation ("JR"), the Summit County Board of Revision ("Board"), Summit County Fiscal Officer ("Fiscal Officer"), Barberton Board of Education ("Barberton"), and Norton Board of Education ("Norton", collectively with the Board, the Fiscal Officer, and Barberton, the "Appellees") with respect to the consolidated Summit County Court of Common Pleas cases CV-2010-10-6881 and CV-2010-11-7610 (collectively, the "Action").

RECITALS:

A. JR has filed two complaints appealing the decisions of the Summit County Board of Revision in Board of Revision Case Nos. 09-312, 09-312A, 09-275, and 09-275A to the Summit County Court of Common Pleas;

B. Fiscal Officer, Barberton, and Norton each contest the value set forth in JR's tax challenge with respect to the properties at 123 Ninth Street NW, Barberton and 5208 Wooster Road W, Norton (collectively, the "Properties");

C. The parties desire to resolve the matters raised in the Action according to the terms and conditions set forth in this Agreement.

AGREEMENT:

NOW, THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties agree as follows:

1. The parties will advise the Court that they have reached an agreement as to the value of the Properties and will ask the Court to schedule a settlement conference. At the settlement conference, the parties will propose to the Court that either (a) it amend its order denying the Appellees' motion to dismiss by adding language indicating that the order is a final, appealable order, or (b) rule on the pending motion for reconsideration and determine that the prior decision denying the Appellees' motion to dismiss was a final, appealable order. If the Court amends its prior order or rules on the pending motion for reconsideration and determines that the prior decision denying the Appellees' motion to dismiss was a final, appealable order, then, within the statutory time permitted, the Appellees may appeal this order to the Court of Appeals, seeking resolution of the jurisdictional issues raised in the motion to dismiss. If the Appellees are dissatisfied with the decision of the Court of Appeals, the Appellees may appeal the matter to the Ohio Supreme Court. JR agrees not to contest or raise the issue whether the order is a final appealable order.

2. In the event that the appeal is ultimately decided in favor of the Appellees that the Court incorrectly determined the jurisdictional issues with respect to service, the matter will be remanded to the lower court for dismissal of the administrative appeals in accordance with the

instrument executed by the party against which such amendment or modification is to be enforced. No waiver of any nature, in any one or more circumstances, shall be deemed to be or construed as a further or continued waiver of any condition or any breach of any other terms, covenants, representations, or warranties in this Agreement.

8. The Summit County Court of Common Pleas presiding over the Action shall have authority to enforce and/or resolve any disputes arising from this Agreement.

WHEREFORE, the parties have executed this Agreement on the dates indicated below.

APPELLANT-PLAINTIFF:

JR Engineering, Inc.

APPELLEES-DEFENDANTS:

Summit County Board of Revision

Summit County Fiscal Officer

Norton City School District

* See attached signature page

Barberton City School District

* See attached signature page

FOR THE NORTON
BOARD OF EDUCATION:

President

Treasurer

Date

Pursuant to Resolution No.: _____

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Appellant as soon as practicable. If the Appellant is delinquent in the payment of 2009 or 2010 taxes, then the amounts of any credit or refund will be applied first to those delinquent accounts.

IT IS SO ORDERED, ADJUDGED, AND DECREED.

JUDGE COSGROVE

APPELLANT-PLAINTIFF:

JR Engineering, Inc.

APPELLEES-DEFENDANTS:

Summit County Board of Revision

Summit County Fiscal Officer

Norton City School District

Barberton City School District
