

IN THE
Supreme Court of Ohio

PATRICIA HARRIS,
TAX COMMISSIONER OF OHIO,

Appellant,

v.

STRAUB NISSAN LLC,

Appellee.

Case No. 2024-1637

On appeal from the
Ohio Board of Tax Appeals

BTA Case No. 2022-422

**UNOPPOSED MOTION OF APPELLEE STRAUB NISSAN LLC FOR
NEW ORAL ARGUMENT DATE**

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Appellee Straub Nissan LLC respectfully requests that this Court set a new oral argument date for good grounds, and not for the purposes of delay, as explained more fully below and supported by the attached affidavit of Rick L. Ashton (Exhibit A). The Appellant does not oppose this request.

On February 10, 2026, the undersigned received notification that this Court set oral argument for March 24, 2026. But Appellee's sole Counsel of Record, Rick L. Ashton, is out of the country on a pre-planned spring break vacation in Europe with his wife and two children (ages 9 and 10) from March 17-March 27, with many of the expenditures being nonrefundable.

Because the undersigned has is the only attorney in his office that handles tax disputes, and has handled this matter through all of the administrative hearings leading up to the current oral argument, prejudice would result if the oral argument date was not altered.

No prior continuances have been requested, and this request is based on good cause and is not being submitted for the purposes of delay.

In consultation with counsel for the Appellant, both sets of counsel are available on April 14, 2026 should the Court have available time slots, or alternatively, any date after April 14, 2026 that is convenient for the Court. Appellant's counsel also has indicated that he would not be available during the weeks of March 30-April 3 or April 6-10.

Respectfully submitted,

/s/ Rick L. Ashton

Rick L. Ashton (0077768)

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was sent by electronic mail this 11th day of

February, 2026 to:

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/s/ Rick L. Ashton
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AFFIDAVIT OF RICK L. ASHTON

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STATE OF OHIO

)

COUNTY OF FRANKLIN

) ss: **AFFIDAVIT OF RICK L. ASHTON**
)

Rick L. Ashton, being first duly sworn according to law, deposes and states as follows:

1. I am an attorney licensed to practice law in the State of Ohio. I represent Straub Nissan LLC in the case captioned, *Harris v. Straub Nissan LLC*, Supreme Court Case No. 2024-1637. I have personal knowledge of the statements contained in this affidavit.
2. This Affidavit is made in support of the *Unopposed Motion of Appellee Straub Nissan LLC for New Oral Argument Date*.
3. I am Counsel of Record for Appellee Straub Nissan LLC and the sole attorney in my firm who has appeared in this matter before the Supreme Court of Ohio.
4. I am also sole counsel who represented Straub Nissan LLC in all administrative proceedings below and the only attorney in my firm that handles tax disputes.
5. On February 10, 2026 I received notice that the oral argument date in this case was set for March 24, 2026.
6. Prior to having received the notice of oral argument, my family—consisting of me, my wife, my 10-year-old daughter, and 9-year-old son—had a pre-planned vacation in Europe coinciding with my children’s spring break for both leisure and education.
7. Our European travel will be March 17 – March 27, with significant travel expenditures being non-refundable.
8. I communicated these circumstances to Appellant’s counsel, and they have no objections to seeking an alternative oral argument date.
9. Straub Nissan’s motion is not being submitted for the purposes of delay, but rather based on good grounds as I am unavailable for oral argument on March 24, 2026. Additionally,

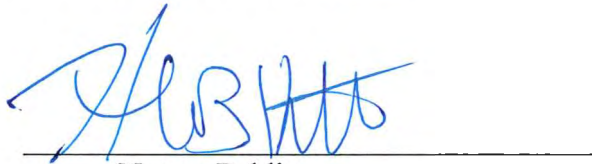
since I have been the primary attorney for this matter since its inception, with no other lawyer from my firm significantly involved, prejudice would result if the oral argument date was not altered.

10. In my discussion with counsel for the Appellant, we are both available on April 14, 2026 should the Court have available time slots, or alternatively, any date after April 14, 2026.

FURTHER AFFIANT SAYETH NAUGHT



Sworn to before me and subscribed in my presence on this 14th day of February, 2026, by Rick. L. Ashton.



Notary Public



Hannah B. Kittle
Notary Public, State of Ohio
My Commission Expires 9-15-2027