



Each season the Cavaliers do not make the playoffs, the more likely it is that Kyrie Irving will want to play somewhere else. The Cavs started a miniature rebuild in the middle of their rebuild. They fired Byron Scott and rehired Mike Brown, the man they fired to hire Byron Scott. Makes sense, right? It will be up to Mike Brown to instill a defensive minded philosophy into the minds of the young Cavaliers on the roster and it will be up to General Manager Chris Grant to get Brown more defensive minded players. The improvement will have to come through the draft and through trades, as free agency does not appear to be the most attractive option.

The Cavaliers have four out of the top 33 draft choices, which will work to their advantage. Cleveland can pick as high as No. 1 and as low as No. 6 in the lottery. They also have the Los Angeles Lakers' draft choice, No. 19, and No. 31 and 33 in the second round. There are minimal reasons for the Cavs to go into next season with four new rookies on their roster, so the logical court of action would be for Grant to wheel and deal these picks to get veteran players on this team.

The new luxury tax that was pushed for in the last collective bargaining agreement was intended to make it difficult to prevent "all-star" teams like the Miami Heat from forming. As time has passed on, it has become clear that this new luxury tax does not hurt the large market teams like New York, Miami and Los Angeles as much as it hurts the mid-market teams such as Oklahoma City, Memphis and Minnesota. Last offseason, Oklahoma City had to trade James Harden because under the new collective bargaining agreement, they were able to sign him, but they were not going to be able to keep him long term. In that trade, Houston gave up Kevin Martin, Jeremy Lamb, two first round picks and a second round pick. In return, Houston was able to land James Harden, Cole Aldrich, Daequan Cook and Lazar Hayward. Let's break down the draft picks that Houston gave up to land James Harden: one of the first round picks that Oklahoma City received came from Houston via Toronto. Since Toronto did not make the playoffs, Oklahoma City netted a lottery pick. The other first round pick that Oklahoma City received came from Houston via Dallas that will be in the 2014 NBA Draft. The second round selection that Oklahoma City received came from Houston via Charlotte and will be the 32nd selection in this year's draft.

It remains to be seen who will be this year's Harden, but the Cavaliers are in prime position to strike a deal to get another All-Star on this team. In 2014 and 2015, the Cavaliers have three extra first round selections and two extra second round selections besides their own draft picks. This would allow the Cavaliers to go after multiple players if they choose to do so. Who are the potential targets?

Kevin Love – power forward – Minnesota Timberwolves

The Timberwolves have locked Kevin Love into a long term contract through the 2015-16 season. Love is the cornerstone of the Timberwolves' franchise, so any potential deal will have to be extremely one sided. Minnesota is looking to build around point guard Ricky Rubio and small forward Derrick Williams. Trading Love could net Minnesota with the right talent and future assets. Cleveland would have to give up at least two of their first round selections and two of the following three: guard Dion Waiters, power forward Tristan Thompson and center Tyler Zeller. Since Kevin Love is a power forward, Tristan Thompson would most likely be included in this deal. It would leave Minnesota to decide if they wanted Waiters or Zeller as well. This deal would give Cleveland another All-Star. It also gives them a threat they have not had since Donyell Marshall back in 2007-08, a big man that can shoot the ball from anywhere on the court. Kevin Love is able to shoot the mid-range shot and the three-pointer. He can also post up and cause trouble under and around the rim. This move would give Cleveland solid options both inside and outside.

Al Horford – center – Atlanta Hawks

The Atlanta Hawks and former Cavaliers General Manager Danny Ferry need to make a decision this offseason. After trading away guard/forward Joe Johnson last season to the Brooklyn Nets and deciding to not trade Josh Smith at the trade deadline, the Hawks have put themselves between a rock and a hard place. Smith is going to test the free agency waters and will most likely be leaving Atlanta with the Hawks not receiving any compensation for his departure. This means the Hawks have one of two options: either sign players through free agency and build around center Al Horford or trade Horford and go through a complete rebuilding process like the Cavaliers are currently going through. Like Love, Horford is signed through the 2015-16 season. It won't take a one-sided deal to land Horford. The Cavaliers can offer Atlanta prime draft picks over the next two seasons to give the Hawks a quicker approach to the rebuilding process. Atlanta would most likely want an expiring contract like Anderson Varejao's or a young player like Zeller to fill the immediate need at the center position.

Ersan Ilyasova – small forward – Milwaukee Bucks

Like the Thunder, the Milwaukee Bucks are trying to sign their young stars. Point guards Brandon Jennings (qualifying offer) and Monta Ellis (player option) are both in the final years of their contracts. Both are the cornerstones of the Milwaukee franchise, and they must do all that they can to resign these players. With \$40 million already guaranteed for next season, it is unlikely that Milwaukee can keep both of these players unless they shed some salary because of the luxury tax. This is where Ersan Ilyasova comes into play. Ilyasova is signed through the 2015-16 season with a player option for 2016-2017 for \$7.9-million. Ersan would start for the Cavaliers ahead of Alonzo Gee and would give the Cavaliers a much needed upgrade scoring-wise at the small forward position. This season, Ilyasova has averaged 13.2 points per game and 7.1 rebounds per game. He also shot 44.4 percent from behind the arc - the fourth best in the NBA among qualified players. Ilyasova is expendable to the Bucks because they have a cheaper and viable option behind him in small forward Luc Mbah a Moute.

The Cavaliers still have a lot of work to do in rebuilding their roster, and this offseason is the most important one for them since the summer of 2010. Whether it is through trades, free agency or the draft, Chris Grant is on the hot seat when it comes to this important summer. Unlike 2010, the Cavaliers cannot afford to fail again.