

**ROSS ET AL., APPELLANTS, v. CUYAHOGA COUNTY BOARD OF REVISION ET AL.,
APPELLEES.**

**[Cite as *Ross v. Cuyahoga Cty. Bd. of Revision*, 146 Ohio St.3d 12,
2015-Ohio-3443.]**

*Taxation—Real-property valuation—Board of Tax Appeals’ decision vacated and
cause remanded for consideration in light of Schwartz v. Cuyahoga Cty.
Bd. of Revision.*

(No. 2013-1951—Submitted January 13, 2015—Decided August 28, 2015.)

APPEAL from the Board of Tax Appeals, No. 2013-607.

Per Curiam.

{¶ 1} The decision of the Board of Tax Appeals (“BTA”) is vacated and the cause is remanded for further proceedings in light of *Schwartz v. Cuyahoga Cty. Bd. of Revision*, 143 Ohio St.3d 496, 2015-Ohio-3431, 39 N.E.3d 1223, which addressed a property located in close proximity to the property at issue here and which held that a recent arm’s-length sale price of \$5,000 was the value of the property. On remand, the BTA shall consider the \$5,000 value of the Schwartz property along with all the other evidence currently in the record to determine the value of the property at issue.

Decision vacated
and cause remanded.

O’CONNOR, C.J., and PFEIFER, O’DONNELL, LANZINGER, and O’NEILL, JJ.,
concur.

KENNEDY and FRENCH, JJ., dissent.

J. Alex Morton, for appellants.

SUPREME COURT OF OHIO

Timothy J. McGinty, Cuyahoga County Prosecuting Attorney, and Reno J.
Oradini Jr., Assistant Prosecuting Attorney, for appellees.
