OPINIONS OF THE SUPREME COURT OF OHIO

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Citizens for Fair Taxation et al., Appellants, v. City of Toledo et al., Appellees.

[Cite as Citizens for Fair Taxation v. Toledo (1994), Ohio $\operatorname{St.3d}$.]

Appeal dismissed as improvidently allowed.

(No. 92-2235 -- Submitted December 14, 1993 -- Decided February 2, 1994.)

Appeal from the Court of Appeals for Lucas County, No. L-91-302.

Nathan & Roberts, R. Michael Frank and W. David Arnold, for appellants.

Keith A. Wilkowski, Director of Law, and Ralph J. Lewis, Assistant Director of Law, for appellees.

Barry M. Byron Co., L.P.A., Barry M. Byron and Stephen L. Byron, urging affirmance for amici curiae, Ohio Municipal Attorneys' Association and the cities of Akron, Cleveland, Columbus, Dayton and Youngstown.

The cause is dismissed, sua sponte, as having been improvidently allowed.

Moyer, C.J., A.W. Sweeney, Douglas, Fain, F.E. Sweeney and Pfeifer, JJ., concur.

Baird, J., dissents and would affirm the judgment of the court of appeals $\ensuremath{\mathsf{S}}$

William R. Baird, J., of the Ninth Appellate District, sitting for Wright, J.,

Mike Fain, J., of the Second Appellate Distirct, sitting for Resnick, J.