

**MIDDLETON, APPELLANT, v. CUYAHOGA COUNTY BOARD OF REVISION ET AL.,
APPELLEES.**

[Cite as *Middleton v. Cuyahoga Cty. Bd. of Revision*, 1996-Ohio-97.]

*Taxation—Real property valuation—Party does not have standing to file a
complaint seeking a decrease in the value of property owned by another—
R.,C. 5715.13, construed and applied.*

(Nos. 94-2399, 94-2534, 95-300 and 95-463—Submitted December 6, 1995—

Decided January 10, 1996.)

APPEALS from the Board of Tax Appeals, Nos. 94-P-158, 94-K-468, 94-K-1137
and 94-D-1126.

David J. Middleton, pro se.

Stephanie Tubbs Jones, Cuyahoga County Prosecuting Attorney, and
Marilyn Barkley Cassidy, Assistant Prosecuting Attorney, for appellees Cuyahoga
County Board of Revision and Cuyahoga County Auditor.

Armstrong, Mitchell & Damiani, Timothy J. Armstrong and *Victor V.
Anselmo*, for appellee Cleveland Board of Education in case Nos. 94-2399 and 95-
300.

Kelly, McCann & Livingstone and *Robert A. Brindza*, for appellee
Cuyahoga Heights Board of Education in case No. 94-2534.

Kadish & Bender, Kevin M. Hinkel and *David G. Lambert*, for appellee
Board of Education for the Berea City School District in case No. 95-463.

Rosenzweig, Schulz & Gillombardo Co., L.P.A., and *Bill J. Gagliano*,
urging affirmance for *amicus curiae*, Westlake Board of Education in case No. 94-
2399.

SUPREME COURT OF OHIO

{¶ 1} Case Nos. 94-2399, 94-2534, 95-300 and 95-463 are consolidated.

{¶ 2} The decisions of the Board of Tax Appeals are affirmed on the authority of *Middleton v. Cuyahoga Cty. Bd. of Revision* (1996), ___ Ohio St.3d ___, ___ N.E.2d ___, decided today.

MOYER, C.J., DOUGLAS, WRIGHT, RESNICK, F.E. SWEENEY, PFEIFER and COOK, JJ., concur.
