

**CAPOCCIA BUILDERS, APPELLEE, v. FRANKLIN COUNTY BOARD OF REVISION
ET AL., APPELLEES; WORTHINGTON CITY SCHOOL DISTRICT BOARD OF
EDUCATION, APPELLANT.**

[Cite as *Capoccia Builders v. Franklin Cty. Bd. of Revision*, 1998-Ohio-344.]

*Taxation—Real property valuation—Board of Tax Appeals’ decision
unreasonable and unlawful, when—“Filing” for purpose of the prohibition
of R.C. 5715.19(A)(2) against a second filing in the same interim period,
applied.*

(No. 98-83—Submitted April 21, 1998—Decided May 13, 1998.)

APPEAL from the Board of Tax Appeals, No. 96-D-817.

Todd W. Sleggs, for appellee Capoccia Builders.

Bricker & Eckler LLP, Charles F. Glander and Mary W. Leslie, for
appellant Worthington City School District Board of Education.

Per Curiam.

{¶ 1} *Sua sponte*, the court finds the decision of the Board of Tax Appeals
unreasonable and unlawful and reverses it upon the authority of *Elkem Metals Co.,
L.P. v. Washington Cty. Bd. of Revision* (1998), 81 Ohio St.3d 683, 693 N.E.2d 276,
decided today.

Decision reversed.

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