

**PATRICIAN PARTNERS, APPELLEE, v. FRANKLIN COUNTY BOARD OF REVISION  
ET AL., APPELLANTS.**

**[Cite as *Patrician Partners v. Franklin Cty. Bd. of Revision*, 1998-Ohio-345.]**

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

(No. 98-504—Submitted April 21, 1998—Decided May 13, 1998.)

APPEAL from the Board of Tax Appeals, No. 96-R-831.

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*Ronald J. O’Brien*, Franklin County Prosecuting Attorney, and *Matthew H. Chafin*, Assistant Prosecuting Attorney, for appellants Franklin County Board of Revision and Franklin County Auditor.

*Teaford, Rich & Wheeler* and *Jeffrey A. Rich*, for appellant Board of Education of the City of Columbus School District.

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***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.

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