

**MAYFIELD CITY SCHOOL DISTRICT BOARD OF EDUCATION, APPELLANT;  
AINTREE PARK APARTMENTS, APPELLEE, v. CUYAHOGA COUNTY BOARD OF  
REVISION ET AL., APPELLEES.**

**[Cite as *Mayfield City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of  
Revision*, 1999-Ohio-259.]**

*Taxation—Real property valuation—Counter-complaint signed by school board  
treasurer—Board of Tax Appeals’ decision affirmed on authority of  
Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision.*  
(No. 98-451—Submitted February 24, 1999—Decided March 31, 1999.)

APPEAL from the Board of Tax Appeals, Nos. 97-G-589 and 97-G-594.

This cause is now before the court upon an appeal as of right.

---

*Kelley, McCann & Livingstone, L.L.P., Fred J. Livingstone and Robert A.  
Brindza*, for appellant.

*Fred Siegel Co., L.P.A., and Annrita S. Johnson*, for appellee Aintree Park  
Apartments.

*William D. Mason*, Cuyahoga County Prosecuting Attorney, and *Timothy J.  
Kollin*, Assistant Prosecuting Attorney, for appellee Cuyahoga County Board of  
Revision et al.

---

***Per Curiam.***

{¶ 1} We affirm this decision on the authority of *Worthington City School  
Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 707  
N.E.2d 499, decided today.

*Decision affirmed.*

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

SUPREME COURT OF OHIO

COOK and LUNDBERG STRATTON, JJ., dissent.

---

**LUNDBERG STRATTON, J., dissenting.**

{¶ 2} I dissent for the same reasons expressed in my dissent in *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 161-165, 707 N.E.2d 499, 503-505, decided today.

COOK, J., concurs in the foregoing dissenting opinion.

---