

**WESTLAKE LAND CO., APPELLEE, v. CUYAHOGA COUNTY BOARD OF REVISION  
ET AL., APPELLEE; WESTLAKE BOARD OF EDUCATION, APPELLANT.**

**[Cite as *Westlake Land Co. v. Cuyahoga Cty. Bd. of Revision*, 1999-Ohio-339.]**

*Taxation—Real property valuation—Court of appeals’ decision affirmed on  
authority of Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd.  
of Revision.*

(No. 98-2476—Submitted May 26, 1999—Decided June 30, 1999.)

APPEAL from the Board of Tax Appeals, No. 98-A-482.

---

{¶ 1} This cause is now before the court upon an appeal as of right.

---

*Ulmer & Berne, L.L.P., and Bill J. Gagliano, for appellant.*

---

***Per Curiam.***

{¶ 2} 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.

*Decision affirmed.*

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

LUNDBERG STRATTON, J., dissents.

---

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

{¶ 3} I respectfully dissent for the reasons set forth in my concurrence in  
part and dissent in part in *Worthington City School Dist. Bd. of Edn. v. Franklin  
Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 161, 707 N.E.2d 499, 503.

---