

**IN RE ESTATE OF ROSENBERG.**

**[Cite as *In re Estate of Rosenberg*, 2002-Ohio-1368.]**

*Taxation—Estate tax—Individual retirement account—Value of gross estate—*

*Court of appeals’ judgment affirmed on authority of In re Estate of Roberts.*

(No. 01-1984—Submitted February 27, 2002—Decided March 27, 2002.)

APPEAL from the Court of Appeals for Lucas County, No. L-01-1016.

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{¶ 1} The judgment of the court of appeals is affirmed on the authority of *In re Estate of Roberts* (2002), 94 Ohio St.3d 311, 762 N.E.2d 1001.

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

LUNDBERG STRATTON, J., dissents.

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

{¶ 2} For the reasons set forth in my dissenting opinion in *In re Estate of Roberts* (2002), 94 Ohio St.3d 311, 762 N.E.2d 1001, I respectfully dissent.

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*Barkan & Robon Ltd., Gregory R. Elder and William I. Barkan*, for  
appellant.

*Betty D. Montgomery*, Attorney General, and *Barbara L. Barber*, Assistant  
Attorney General, for appellee.

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