

**REED ELSEVIER, INC., APPELLANT, v. WILKINS, TAX COMM., APPELLEE.**

[Cite as *Reed Elsevier, Inc. v. Wilkins*, 109 Ohio St.3d 517, 2006-Ohio-3058.]

*Personal property taxation — Off-the-shelf computer software — Board of Tax Appeals’ decision affirmed on the authority of Andrew Jergens Co. v. Wilkins.*

(No. 2005-1658 — Submitted May 24, 2006 — Decided July 5, 2006.)

APPEAL from the Board of Tax Appeals,

No. 2004-A-1322.

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{¶1} The decision of the Board of Tax Appeals is affirmed on the authority of *Andrew Jergens Co. v. Wilkins*, 109 Ohio St.3d 396, 2006-Ohio-2708, 848 N.E.2d 499.

MOYER, C.J., RESNICK, PFEIFER, O’CONNOR and LANZINGER, JJ., concur.  
LUNDBERG STRATTON and O’DONNELL, JJ., dissent.

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**O’DONNELL, J., dissenting.**

{¶2} I respectfully dissent in this case for the same reasons that I dissented in *Andrew Jergens Co. v. Wilkins*, 109 Ohio St.3d 396, 2006-Ohio-2708, 848 N.E.2d 499.

LUNDBERG STRATTON, J., concurs in the foregoing dissenting opinion.

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Vorys, Sater, Seymour & Pease, L.L.P., Kevin M. Czerwonka, and Anthony L. Ehler, for appellant.

Jim Petro, Attorney General, and Barton A. Hubbard, Assistant Attorney General, for appellee.