

**BOARD OF EDUCATION OF THE OLENTANGY LOCAL SCHOOL DISTRICT,
APPELLANT, v. DELAWARE COUNTY BOARD OF REVISION ET AL., APPELLEES.**
[Cite as *Bd. of Edn. of the Olentangy Local School Dist. v. Delaware Cty. Bd. of
Revision*, 111 Ohio St.3d 1213, 2006-Ohio-5603.]

*Appeal from Board of Tax Appeals — Tax Commissioner not named as appellee
and not served with notice of appeal — Appeal dismissed on the authority
of Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision.*

(No. 2005-2194 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals, No. 2004-K-1173.

{¶ 1} The appeal is dismissed, sua sponte, on the authority of *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, 852 N.E.2d 178.

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

PFEIFER, J., dissents for the reason stated in his dissent in *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, 852 N.E.2d 178, ¶ 5.

Rich, Crites & Dittmer, L.L.C., Mark H. Gillis, Jeffrey A. Rich, and
Kelley A. Gorry, for appellant.

Sleggs, Danzinger & Gill Co., L.P.A., and Robert K. Danzinger, for
appellee 8355 Highfield Drive (Volvo) Associates, L.L.C.
