

**POLARIS COMMERCE CENTER, L.L.C., APPELLANT, v. DELAWARE COUNTY  
BOARD OF REVISION ET AL., APPELLEES.**

**[Cite as *Polaris Commerce Ctr., L.L.C. v. Delaware Cty. Bd. of Revision*, 111  
Ohio St.3d 1214, 2006-Ohio-5606.]**

*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. 2006-0035 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals, No. 2004-B-1100.

---

{¶ 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. Motion to dismiss of appellee Board of Education of the Olentangy Local School District is denied as moot.

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.

---

Wayne E. Petkovic, for appellant.

Rich, Crites & Dittmer, L.L.C., and Mark H. Gillis, for appellee Board of  
Education of the Olentangy Local School District.

---