

**CUYAHOGA HEIGHTS LOCAL SCHOOL DISTRICT BOARD OF EDUCATION,  
APPELLEE, ET AL. v. CUYAHOGA COUNTY BOARD OF REVISION ET AL.,  
APPELLEES; FOGG BROOKLYN HEIGHTS, L.L.C., APPELLANT.**

[Cite as *Cuyahoga Hts. Local School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 111 Ohio St.3d 1216, 2006-Ohio-5609.]

*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. 2006-1113 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals,

Nos. 2003-H-601, 2003-H-602, 2003-H-604, 2003-H-605, 2003-H-606, 2003-H-607, 2003-H-611, and 2003-H-612.

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{¶ 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.

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Wayne E. Petkovic, for appellant.

Britton, Smith, Peters & Kalail Co., L.P.A., and Karrie M. Kalail, for appellee Cuyahoga Heights Local School District Board of Education.

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