

**BOARD OF EDUCATION OF THE WESTERVILLE CITY SCHOOL DISTRICT,  
APPELLEE, v. FRANKLIN COUNTY BOARD OF REVISION ET AL.; OLYMPIA  
PROPERTIES, L.L.C., APPELLANT.**

**[Cite as *Bd. of Edn. of the Westerville City School Dist. v. Franklin Cty. Bd. of  
Revision*, 111 Ohio St.3d 1217, 2006-Ohio-5611.]**

*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. 2006-1114 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals, No. 2004-A-1343.

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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. Motion to dismiss of appellee Board of Education of the Westerville City 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.

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Wayne E. Petkovic, for appellant.

Rich, Crites & Dittmer, L.L.C., Jeffrey A. Rich, and Mark H. Gillis, for  
appellee Board of Education of the Westerville City School District.

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