

[Cite as *Mentor Exempted Village School Dist. Bd. of Edn. v. Lake Cty. Bd. of Revision*, 111 Ohio St.3d 1218, 2006-Ohio-5613.]

**MENTOR EXEMPTED VILLAGE SCHOOL DISTRICT BOARD OF EDUCATION,
APPELLEE, v. LAKE COUNTY BOARD OF REVISION ET AL., APPELLEES; AMETCO
PROPERTIES, INC., APPELLANT.**

[Cite as *Mentor Exempted Village School Dist. Bd. of Edn. v. Lake Cty. Bd. of
Revision*, 111 Ohio St.3d 1218, 2006-Ohio-5613.]

*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 and Berea City
School Dist. v. Cuyahoga Cty. Bd. of Revision.*

(No. 2006-1145 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals, No. 2005-M-603.

{¶ 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, and *Berea City School Dist. v. Cuyahoga Cty. Bd. of Revision*, 111 Ohio St.3d 1219, 2006-Ohio-5601, ___ N.E.2d ___.

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.

Sternberg & Zeid Co., L.P.A., and David J. Sternberg, for appellant.

Brindza, McIntyre & Seed, L.L.P., Robert A. Brindza, and David A. Rose,
for appellee Mentor Exempted Village School District Board of Education.

SUPREME COURT OF OHIO

Charles E. Coulson, Lake County Prosecuting Attorney, and Eric A. Condon, Assistant Prosecuting Attorney, for appellees Lake County Board of Revision and Lake County Auditor.
