

**TOLEDO PUBLIC SCHOOLS BOARD OF EDUCATION, APPELLEE, v. LUCAS
COUNTY BOARD OF REVISION ET AL., APPELLEES;
REGINA MANOR, L.L.C., ET AL., APPELLANTS.**

**[Cite as *Toledo Pub. Schools Bd. of Edn. v. Lucas Cty. Bd. of Revision*,
125 Ohio St.3d 466, 2010-Ohio-2427.]**

Board of Tax Appeals' decision reversed and cause remanded.

(No. 2009-2102 — Submitted May 26, 2010 — Decided June 3, 2010.)

APPEAL from the Board of Tax Appeals, No. 2008-V-2192.

{¶ 1} The decision of the Board of Tax Appeals is reversed on the authority of *Toledo Pub. Schools Bd. of Edn. v. Lucas Cty. Bd. of Revision*, 124 Ohio St.3d 490, 2010-Ohio-253, 924 N.E.2d 345, and the cause is remanded to the Board of Tax Appeals for further proceedings.

BROWN, C.J., and PFEIFER, LUNDBERG STRATTON, O'CONNOR, O'DONNELL, LANZINGER, and CUPP, JJ., concur.

Spengler Nathanson, P.L.L., Michael W. Bragg, and Teresa L. Grigsby,
for appellee Toledo Public Schools Board of Education.

Douglas A. Wilkins, for appellants.
