

[Cite as *Store Master Funding VI, L.L.C. v. Franklin Cty. Bd. of Revision*, 155 Ohio St.3d 253, 2018-Ohio-4301.]

**STORE MASTER FUNDING VI, L.L.C., APPELLANT, v. FRANKLIN COUNTY
BOARD OF REVISION ET AL., APPELLEES.**

**[Cite as *Store Master Funding VI, L.L.C. v. Franklin Cty. Bd. of Revision*,
155 Ohio St.3d 253, 2018-Ohio-4301.]**

*Taxation—Real-property valuation—Board of Tax Appeals failed to consider
property owner’s appraisal evidence—Decision of Board of Tax Appeals
vacated and cause remanded.*

(No. 2016-1328—Submitted October 9, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, Nos. 2015-1492 and 2015-1493.

Per Curiam.

{¶ 1} Because the Board of Tax Appeals (“BTA”) did not fully consider the appraisal evidence presented by appellant, Store Master Funding VI, L.L.C., we vacate the decision of the BTA and remand the cause for further proceedings on the authority of *Terraza 8, L.L.C. v. Franklin Cty. Bd. of Revision*, 150 Ohio St.3d 527, 2017-Ohio-4415, 83 N.E.3d 916, and *Spirit Master Funding IX, L.L.C. v. Cuyahoga Cty. Bd. of Revision*, 155 Ohio St.3d 254, 2018-Ohio-4302, 120 N.E.3d 815. On remand, the parties shall not be permitted to present new evidence. *See Bronx Park S. III Lancaster, L.L.C. v. Fairfield Cty. Bd. of Revision*, 153 Ohio St.3d 550, 2018-Ohio-1589, 108 N.E.3d 1079, ¶ 13.

Decision vacated
and cause remanded.

O’CONNOR, C.J., and O’DONNELL, KENNEDY, FRENCH, FISCHER, DEWINE,
and DEGENARO, JJ., concur.

SUPREME COURT OF OHIO

The Gibbs Firm, L.P.A., Ryan J. Gibbs, and Geoffrey N. Byrne, for appellant.

Rich & Gillis Law Group, L.L.C., Mark H. Gillis, Karol C. Fox, Kelley A. Gorry, Kimberly G. Allison, and Richelle L. Thoburn, for appellee Groveport-Madison Local School District Board of Education.
