

**[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Store Master Funding VI, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4301.]**

NOTICE

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**SLIP OPINION NO. 2018-OHIO-4301**

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

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*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.

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**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,

SUPREME COURT OF OHIO

2017-Ohio-4415, 83 N.E.3d 916, and *Spirit Master Funding IX, L.L.C. v. Cuyahoga Cty. Bd. of Revision*, \_\_\_ Ohio St.3d \_\_\_, 2018-Ohio-\_\_\_\_, \_\_\_ N.E.3d \_\_\_. 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*, \_\_\_ Ohio St.3d \_\_\_, 2018-Ohio-1589, \_\_\_ N.E.3d \_\_\_, ¶ 13.

Decision vacated  
and cause remanded.

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

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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.

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