

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Northland-4, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4303.]

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SLIP OPINION NO. 2018-OHIO-4303

**NORTHLAND-4, L.L.C., ET AL., APPELLANTS, v. FRANKLIN COUNTY BOARD
OF REVISION ET AL., APPELLEES.**

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may be cited as *Northland-4, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip
Opinion No. 2018-Ohio-4303.]**

*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. 2017-0043—Submitted July 17, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, No. 2016-136.

Per Curiam.

{¶ 1} Because the Board of Tax Appeals (“BTA”) did not fully consider the appraisal evidence presented by the property owner, appellant Northland-4, L.L.C., and its tenant, appellant Knowledge Universe Education, L.L.C., we vacate the decision of the BTA and remand the cause for further proceedings on the authority

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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*, ___ Ohio St.3d ___, 2018-Ohio-4302, ___ 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.

Vorys, Sater, Seymour & Pease, L.L.P., Karen H. Bauernschmidt, Nicholas
M.J. Ray, and Steven L. Smiseck, for appellants.

Rich & Gillis Law Group, L.L.C., Mark H. Gillis, and Karol C. Fox, for
appellee Gahanna-Jefferson City School District Board of Education.
