

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *MK Menlo Property Owner, L.L.C. v. Summit Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4304.]

NOTICE

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**SLIP OPINION NO. 2018-OHIO-4304**

**MK MENLO PROPERTY OWNER, L.L.C., APPELLANT, v. SUMMIT COUNTY  
BOARD OF REVISION ET AL., APPELLEES.**

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may be cited as *MK Menlo Property Owner, L.L.C. v. Summit Cty. Bd. of  
Revision*, Slip Opinion No. 2018-Ohio-4304.]**

*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. 2017-0064—Submitted July 17, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, Nos. 2015-1845, 2015-1869, and  
2015-1870.

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**Per Curiam.**

{¶ 1} Because the Board of Tax Appeals (“BTA”) did not fully consider the appraisal evidence presented by appellant, MK Menlo Property Owner, L.L.C., we vacate the decision of the BTA and remand the cause for further proceedings on the

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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*, \_\_\_ 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.

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Stephen Swaim, for appellant.

Brindza, McIntyre & Seed, L.L.P., David A. Rose, Robert A. Brindza,  
Daniel McIntyre, and David H. Seed, for appellee Tallmadge City School District  
Board of Education.

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