

[Cite as *MK Menlo Property Owner, L.L.C. v. Summit Cty. Bd. of Revision*, 154 Ohio St.3d 273, 2018-Ohio-4304.]

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

[Cite as *MK Menlo Property Owner, L.L.C. v. Summit Cty. Bd. of Revision*,
154 Ohio St.3d 273, 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.

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 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*, 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

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.
