

[Cite as *Menlo Realty Income Properties 28, L.L.C. v. Franklin Cty. Bd. of Revision*, 155 Ohio St.3d 258, 2018-Ohio-4305.]

**MENLO REALTY INCOME PROPERTIES 28, L.L.C., APPELLANT, v. FRANKLIN
COUNTY BOARD OF REVISION ET AL., APPELLEES.**

[Cite as *Menlo Realty Income Properties 28, L.L.C. v. Franklin Cty. Bd. of
Revision*, 155 Ohio St.3d 258, 2018-Ohio-4305.]

*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. 2017-0072—Submitted July 17, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, No. 2016-445.

Per Curiam.

{¶ 1} Because the Board of Tax Appeals (“BTA”) did not fully consider the appraisal evidence presented by appellant, Menlo Realty Income Properties 28, 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.

Sleggs, Danzinger & Gill Co., L.P.A., and Todd W. Sleggs, for appellant.

SUPREME COURT OF OHIO

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 Columbus City School District Board of Education.
