

[Cite as *McDonald's Corp. v. Union Cty. Bd. of Revision*, 137 Ohio St.3d 541, 2013-Ohio-4956.]

**MCDONALD'S CORPORATION, APPELLEE, v. UNION COUNTY BOARD OF
REVISION ET AL., APPELLEES;
CONNOLLY CONSTRUCTION COMPANY, APPELLANT.**

**[Cite as *McDonald's Corp. v. Union Cty. Bd. of Revision*, 137 Ohio St.3d 541,
2013-Ohio-4956.]**

Court of appeals' judgment reversed on the authority of Marysville Exempted Village School Dist. Bd. of Edn. v. Union Cty. Bd. of Revision, and the failure-to-name-the-owner issue is resolved by Groveport Madison Local Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision—Cause remanded for further proceedings.

(No. 2012-1615—Submitted November 5, 2013—Decided November 20, 2013.)

APPEAL from the Court of Appeals for Union County, No. 14-12-14,
2012-Ohio-3751.

{¶ 1} The judgment of the court of appeals is reversed on the authority of *Marysville Exempted Village School Dist. Bd. of Edn. v. Union Cty. Bd. of Revision*, 136 Ohio St.3d 146, 2013-Ohio-3077, 991 N.E.2d 1134, and *Groveport Madison Local Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 137 Ohio St.3d 266, 2013-Ohio-4627, 998 N.E.2d 1132.

{¶ 2} The failure-to-name-the-owner issue is resolved by *Groveport Madison*.

{¶ 3} The cause is remanded to the appellate court for further proceedings.

{¶ 4} Appellant's motion to consolidate this case with case No. 2012-1648, *Marysville Exempted Village School Dist. Bd. of Edn. v. Union Cty. Bd. of Revision*, Board of Tax Appeals, Nos. 2011-K-4087 through 2011-K-4096 (Sept.

SUPREME COURT OF OHIO

25, 2012); case No. 2013-0682, *Memorial Ltd. Partnership v. Union Cty. Bd. of Revision*, 3d Dist. Union No. 14-12-21 (Apr. 22, 2013); and case No. 2013-0704, *Marysville Exempted Village School Dist. Bd. of Edn. v. Union Cty. Bd. of Revision*, 3d Dist. Union No. 14-12-22 (Apr. 22, 2013), is denied as moot.

O'CONNOR, C.J., and PFEIFER, O'DONNELL, LANZINGER, KENNEDY, FRENCH, and O'NEILL, JJ., concur.

Bluestone Law Group, L.L.C., and Charles L. Bluestone, for appellee McDonald's Corporation.

David W. Phillips, Union County Prosecuting Attorney, and Rick Rodger, Assistant Prosecuting Attorney, for appellees Union County Board of Revision and Union County Auditor.

Michael DeWine, Attorney General, for appellee Ohio Tax Commissioner.

Luper, Neidenthal & Logan, Luther L. Liggett Jr., and David M. Scott, for appellant Connolly Construction Co.
