

[Cite as *Mayfield City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 85 Ohio St.3d 165, 1999-Ohio-259.]

MAYFIELD CITY SCHOOL DISTRICT BOARD OF EDUCATION, APPELLANT; AINTREE  
PARK APARTMENTS, APPELLEE, v. CUYAHOGA COUNTY BOARD OF REVISION *ET AL.*,  
APPELLEES.

[Cite as *Mayfield City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*  
(1999), 85 Ohio St.3d 165.]

*Taxation — Real property valuation — Counter-complaint signed by school  
board treasurer — Board of Tax Appeals’ decision affirmed on authority  
of Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of  
Revision.*

(No. 98-451 — Submitted February 24, 1999 — Decided March 31, 1999.)

APPEAL from the Board of Tax Appeals, Nos. 97-G-589 and 97-G-594.

This cause is now before the court upon an appeal as of right.

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*Kelley, McCann & Livingstone, L.L.P., Fred J. Livingstone and Robert A.  
Brindza*, for appellant.

*Fred Siegel Co., L.P.A., and Annrita S. Johnson*, for appellee Aintree Park  
Apartments.

*William D. Mason*, Cuyahoga County Prosecuting Attorney, and *Timothy J.  
Kollin*, Assistant Prosecuting Attorney, for appellee Cuyahoga County Board of  
Revision et al.

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***Per Curiam.*** We affirm this decision on the authority of *Worthington City  
School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d  
156, 707 N.E.2d 499, decided today.

*Decision affirmed.*

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY and PFEIFER, JJ., concur.

COOK and LUNDBERG STRATTON, JJ., dissent.

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**LUNDBERG STRATTON, J., dissenting.** I dissent for the same reasons expressed in my dissent in *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 161-165, 707 N.E.2d 499, 503-505, decided today.

COOK, J., concurs in the foregoing dissenting opinion.