

**SEVEN SEVENTEEN HB PHILADELPHIA NO. 2, APPELLEE AND CROSS-
APPELLANT, ET AL., v. FRANKLIN COUNTY BOARD OF REVISION ET AL.,
APPELLEES; BOARD OF EDUCATION OF THE COLUMBUS CITY SCHOOL
DISTRICT, APPELLANT AND CROSS-APPELLEE.**

[Cite as *Seven Seventeen HB Philadelphia No. 2 v. Franklin Cty. Bd. of
Revision*, 111 Ohio St.3d 1215, 2006-Ohio-5608.]

*Appeal from Board of Tax Appeals — Tax Commissioner not named as appellee
and not served with notice of appeal — Appeal dismissed on the authority
of Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision.*

(No. 2006-0268 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals,

Nos. 2002-A-1925, 2002-A-2019, 2004-A-843, and 2004-A-851.

{¶ 1} The appeal and the cross-appeal are dismissed, sua sponte, on the authority of *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, 852 N.E.2d 178.

MOYER, C.J., RESNICK, LUNDBERG STRATTON, O’CONNOR, O’DONNELL and LANZINGER, JJ., concur.

PFEIFER, J., dissents for the reason stated in his dissent in *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, 852 N.E.2d 178, ¶ 5.

Martin Hughes & Associates, Martin J. Hughes III, and Jackie Lynn Hager, for appellant and cross-appellee.

Squire, Sanders & Dempsey, L.L.P., Greg R. Wehrer, and Steven F. Mount, for appellee and cross-appellant.
