[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Toledo Pub. Schools Bd. of Edn. v. Lucas Cty. Bd. of Revision*, Slip Opinion No. 2010-Ohio-2428.]

NOTICE

This slip opinion is subject to formal revision before it is published in an advance sheet of the Ohio Official Reports. Readers are requested to promptly notify the Reporter of Decisions, Supreme Court of Ohio, 65 South Front Street, Columbus, Ohio 43215, of any typographical or other formal errors in the opinion, in order that corrections may be made before the opinion is published.

SLIP OPINION NO. 2010-OHIO-2428

TOLEDO PUBLIC SCHOOLS BOARD OF EDUCATION, APPELLEE, v. LUCAS COUNTY BOARD OF REVISION ET AL., APPELLEES; OBLATE RESIDENCES, AN OHIO LIMITED PARTNERSHIP ET AL., APPELLANTS.

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Toledo Pub. Schools Bd. of Edn. v. Lucas Cty. Bd. of Revision*, Slip Opinion No. 2010-Ohio-2428.]

Board of Tax Appeals' decision reversed and cause remanded.

(No. 2009-2099 — Submitted May 26, 2010 — Decided June 3, 2010.) APPEAL from the Board of Tax Appeals, No. 2008-V-2079.

 $\{\P 1\}$ The decision of the Board of Tax Appeals is reversed on the authority of *Toledo Pub. Schools Bd. of Edn. v. Lucas Cty. Bd. of Revision*, 124 Ohio St.3d 490, 2010-Ohio-253, 924 N.E.2d 345, and the cause is remanded to the Board of Tax Appeals for further proceedings.

BROWN, C.J., and PFEIFER, LUNDBERG STRATTON, O'CONNOR, O'DONNELL, LANZINGER, and CUPP, JJ., concur.

Spengler Nathanson, P.L.L., Michael W. Bragg, and Teresa L. Grigsby, for appellee Toledo Public Schools Board of Education.

Douglas A. Wilkins, for appellants.