

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *McDonald's Corp. v. Union Cty. Bd. of Revision*, Slip Opinion No. 2013-Ohio-4956.]

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. 2013-OHIO-4956**

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

**[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *McDonald's Corp. v. Union Cty. Bd. of Revision*, Slip Opinion No. 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*

SUPREME COURT OF OHIO

*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*, \_\_\_ Ohio St.3d \_\_\_, 2013-Ohio-4627, \_\_\_ N.E.2d \_\_\_.

{¶ 2} The failure-to-name-the-owner issue is resolved by *Groveport Madison Local Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, \_\_\_ Ohio St.3d \_\_\_, 2013-Ohio-4627, \_\_\_ N.E.2d \_\_\_.

{¶ 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, 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.

---