

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Ross v. Cuyahoga Cty. Bd. of Revision*, Slip Opinion No. 2015-Ohio-3443.]

NOTICE

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SLIP OPINION NO. 2015-OHIO-3443

**ROSS ET AL., APPELLANTS, v. CUYAHOGA COUNTY BOARD OF REVISION ET AL.,
APPELLEES.**

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may be cited as *Ross v. Cuyahoga Cty. Bd. of Revision*, Slip Opinion
No. 2015-Ohio-3443.]**

*Taxation—Real-property valuation—Board of Tax Appeals’ decision vacated and
cause remanded for consideration in light of *Schwartz v. Cuyahoga Cty.
Bd. of Revision*.*

(No. 2013-1951—Submitted January 13, 2015—Decided August 27, 2015.)

APPEAL from the Board of Tax Appeals, No. 2013-607.

Per Curiam.

{¶ 1} The decision of the Board of Tax Appeals (“BTA”) is vacated and the cause is remanded for further proceedings in light of *Schwartz v. Cuyahoga Cty. Bd. of Revision*, Slip Opinion No. 2015-Ohio-3431, which addressed a property located in close proximity to the property at issue here and which held

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that a recent, arm's-length sale price of \$5,000 was the value of the property. On remand, the BTA shall consider the \$5,000 value of the Schwartz property along with all the other evidence currently in the record to determine the value of the property at issue.

Decision vacated,
and cause remanded.

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

J. Alex Morton, for appellants.

Timothy J. McGinty, Cuyahoga County Prosecuting Attorney, and Reno J.
Oradini Jr., Assistant Prosecuting Attorney, for appellees.
