

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Menlo Realty Income Properties 28, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4305.]

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. 2018-OHIO-4305

MENLO REALTY INCOME PROPERTIES 28, L.L.C., APPELLANT, v. FRANKLIN COUNTY BOARD OF REVISION ET AL., APPELLEES.

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Menlo Realty Income Properties 28, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4305.]

Taxation—Real-property valuation—Board of Tax Appeals failed to consider property owner’s appraisal evidence—Decision of Board of Tax Appeals vacated and cause remanded.

(No. 2017-0072—Submitted July 17, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, No. 2016-445.

Per Curiam.

{¶ 1} Because the Board of Tax Appeals (“BTA”) did not fully consider the appraisal evidence presented by appellant, Menlo Realty Income Properties 28, L.L.C., we vacate the decision of the BTA and remand the case for further proceedings on the authority of *Terraza 8, L.L.C. v. Franklin Cty. Bd. of Revision*,

SUPREME COURT OF OHIO

150 Ohio St.3d 527, 2017-Ohio-4415, 83 N.E.3d 916, and *Spirit Master Funding IX, L.L.C. v. Cuyahoga Cty. Bd. of Revision*, ___ Ohio St.3d ___, 2018-Ohio-4302, ___ N.E.3d ___. On remand, the parties shall not be permitted to present new evidence. See *Bronx Park S. III Lancaster, L.L.C. v. Fairfield Cty. Bd. of Revision*, ___ Ohio St.3d ___, 2018-Ohio-1589, ___ N.E.3d ___, ¶ 13.

Decision vacated
and cause remanded.

O'CONNOR, C.J., and O'DONNELL, KENNEDY, FRENCH, FISCHER, DEWINE,
and DEGENARO, JJ., concur.

Sleggs, Danzinger & Gill Co., L.P.A., and Todd W. Sleggs, for appellant.

Rich & Gillis Law Group, L.L.C., Mark H. Gillis, Karol C. Fox, Kelly A. Gorry, Kimberly G. Allison, and Richelle L. Thoburn, for appellee Columbus City School District Board of Education.
