

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Icon Owner Pool 3 Midwest/Southeast, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4306.]

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SLIP OPINION NO. 2018-OHIO-4306

**ICON OWNER POOL 3 MIDWEST/SOUTHEAST, L.L.C., APPELLANT, v.
FRANKLIN COUNTY BOARD OF REVISION ET AL., APPELLEES.**

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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. 2017-1345—Submitted October 9, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, No. 2016-1372.

Per Curiam.

{¶ 1} Because the Board of Tax Appeals (“BTA”) did not fully consider the appraisal evidence presented by appellant, Icon Owner Pool 3 Midwest/Southeast, L.L.C., we vacate the decision of the BTA and remand the cause 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, Kelley A. Gorry, Kimberly G. Allison, and Richelle L. Thoburn, for appellee Columbus City School District Board of Education.
