

[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-4307.]

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-4307

**ICON OWNER POOL 3 MIDWEST/SOUTHEAST, 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 *Icon Owner Pool 3 Midwest/Southeast, L.L.C. v. Franklin Cty. Bd. of Revision*, Slip Opinion No. 2018-Ohio-4307.]

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. 2017-1346—Submitted October 9, 2018—Decided October 25, 2018.)

APPEAL from the Board of Tax Appeals, Nos. 2016-1362, 2016-1363, and 2016-1364.

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

SUPREME COURT OF OHIO

proceedings on the authority of *Terraza 8, L.L.C. v. Franklin Cty. Bd. of Revision*, 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 Hilliard City School District Board of Education.
