

PATRICIAN PARTNERS, APPELLEE, v. FRANKLIN COUNTY BOARD OF REVISION ET AL.,
APPELLANTS.

[Cite as *Patrician Partners v. Franklin Cty. Bd. of Revision* (1998), 81 Ohio St.3d
689.]

*Taxation — Real property valuation — Board of Tax Appeals’ decision
unreasonable and unlawful, when — “Filing” for purposes of the
prohibition of R.C. 5715.19(A)(2) against a second filing in the same
interim period, applied.*

(No. 98-504 — Submitted April 21, 1998 — Decided May 13, 1998.)

APPEAL from the Board of Tax Appeals, No. 96-R-831.

Ronald J. O’Brien, Franklin County Prosecuting Attorney, and *Matthew H.
Chafin*, Assistant Prosecuting Attorney, for appellants Franklin County Board of
Revision and Franklin County Auditor.

Teaford, Rich & Wheeler and *Jeffrey A. Rich*, for appellant Board of
Education of the City of Columbus School District.

Per Curiam. *Sua sponte*, the court finds the decision of the Board of Tax
Appeals unreasonable and unlawful and reverses it upon the authority of *Elkem
Metals Co., L.P. v. Washington Cty. Bd. of Revision* (1998), 81 Ohio St.3d 683,
693 N.E.2d 276, decided today.

Decision reversed.

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY, PFEIFER, COOK and
LUNDBERG STRATTON, JJ., concur.