

[Cite as *Columbus City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 118 Ohio St.3d 262, 2008-Ohio-2449.]

**BOARD OF EDUCATION OF THE COLUMBUS CITY SCHOOL DISTRICT ET AL.,  
APPELLEES, v. FRANKLIN COUNTY BOARD OF REVISION ET AL., APPELLEES;  
COUGILL, APPELLANT.**

[Cite as *Columbus City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of  
Revision*, 118 Ohio St.3d 262, 2008-Ohio-2449.]

*Decision affirmed on the authority of Berea City School Dist. Bd. of Edn. v.  
Cuyahoga Cty. Bd. of Revision and Rhodes v. Hamilton Cty. Bd. of  
Revision.*

(No. 2007-1086 — Submitted March 25, 2008 — Decided May 28, 2008.)

APPEAL from the Board of Tax Appeals, Nos. 2005-R-329 and 2005-R-330.

---

{¶1} The decision of the Board of Tax Appeals is affirmed on the authority of *Berea City School Dist. Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision*, 106 Ohio St.3d 269, 2005-Ohio-4979, 834 N.E.2d 782, and *Rhodes v. Hamilton Cty. Bd. of Revision*, 117 Ohio St.3d 532, 2008-Ohio-1595, 885 N.E.2d 236.

MOYER, C.J., and PFEIFER, LUNDBERG STRATTON, O’CONNOR, O’DONNELL, LANZINGER, and CUPP, JJ., concur.

---

Rich, Crites & Dittmer, L.L.C., Mark H. Gillis, and Jeffrey A. Rich, for appellees Columbus City School District Board of Education and South-Western City School District Board of Education.

Siegel, Siegel, Johnson & Jennings Co. L.P.A., Nicholas M.J. Ray, and Jay P. Siegel, for appellant.