

FILED

The Supreme Court of Ohio AUG 19 2015

CLERK OF COURT
SUPREME COURT OF OHIO

Susan C. Cruz

v.

Joseph W. Testa, Tax Commissioner of Ohio

Case No. 2014-0513

JUDGMENT ENTRY

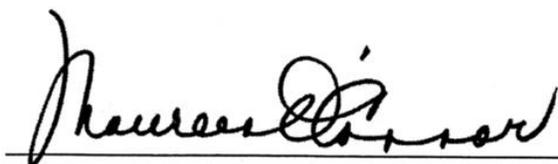
APPEAL FROM THE
BOARD OF TAX APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the Board of Tax Appeals' ruling that Susan C. Cruz's service argument was barred by *Rowland v. Collins*, 48 Ohio St.2d 311, 358 N.E.2d 582 (1976) is reversed, and the Board of Tax Appeals' decision to uphold seven of the assessments against Susan C. Cruz is affirmed. The decision on the remaining 20 assessments is vacated and this cause is remanded for further proceeding, consistent with the opinion rendered herein.

It is further ordered that the appellee's motion to dismiss is denied.

It is further ordered that a mandate be sent to and filed with the Board of Tax Appeals.

(Board of Tax Appeals; No. 2013-1010)



Maureen O'Connor
Chief Justice