

# In The Supreme Court of Ohio

## Case Information Statement

Case Name: Hon. Dusty Rhodes, Hamilton County Auditor, Appellee, vs. Hamilton County Board of Revision, the Board of Education of the Princeton City School District, and the Tax Commissioner of the State of Ohio, Appellees, and MA Richter Villa Ltd. and Vigran Brothers Villa Ltd., Appellants.	Case No.: <b>07-0615</b>
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I. Has this case previously been decided or remanded by this Court? Yes  No

If so, please provide Case Name: \_\_\_\_\_  
Case No.: \_\_\_\_\_  
Any Citation: \_\_\_\_\_

II. Will the determination of this case involve the interpretation or application of any particular Case decided by the Supreme Court of Ohio or the Supreme Court of the United States? Yes  No

If so, please provide the Case Name and Citation: Higbee Co. v. Cuyahoga Cty. Bd. of Revision (2006), 107 Ohio St. 3d. 325

Will the determination of this case involve the interpretation or application of any particular constitutional provision, statute, or rule of court? Yes  No

If so, please provide the appropriate citation to the constitutional provision, statute, or court rule, as follows:

U.S. Constitution: Article XIV Section 1 Ohio Revised Code: R.C. 5713.03  
Ohio Constitution: Article I Section 2 Court Rule: \_\_\_\_\_  
Ohio Constitution: Article II Section 26  
Ohio Constitution: Article XII Section 2  
United States Code: Title \_\_\_\_\_ Section \_\_\_\_\_ Ohio Admin. Code: O.A.C. \_\_\_\_\_

**FILED**  
APR 06 2007  
MARCIA J. MENGEL, CLERK  
SUPREME COURT OF OHIO

III. Indicate up to three primary areas or topics of law involved in this proceeding (e.g., jury instructions, UM/UIM, search and seizure, etc.):

- 1) True value in money for tax purposes
- 2) Valuation of fee simple
- 3) \_\_\_\_\_

IV. Are you aware of any case now pending or about to be brought before this Court that involves an issue substantially the same as, similar to, or related to an issue in this case? Yes  No

If so, please identify the Case Name: Cincinnati School District Board of Education vs. Hamilton County Board of Revision, et al. and Columbus City Schools Board of Education vs. Franklin County Board of Revision, et al.  
Case No.: 2005-M-1069 and 2005-R-329 & 330  
Court where Currently Pending: The Ohio Board of Tax Appeals  
Issue: whether sale which reflects value-in use and success of tenant rather than real estate factors should be adopted for purpose of establishing true value

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Signature of appellant or counsel

Counsel for: MA Richter Villa Ltd and Vigran Brothers Villa Ltd., Appellants