

In The Supreme Court of Ohio

Case Information Statement

Case Name: Board of Education of the Columbus City Schools, Appellee, and Board of Education of the South-Western City Schools Appellee vs. Franklin County Board of Revision, Franklin County Auditor, and The Tax Commissioner of the State of Ohio, Appellees, and Max E. Cougill, Appellant.	Case No.: 07-1086
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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. 5701.02 & 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. _____

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: Hon. Dusty Rhodes v. Hamilton County Board of Revision and Cincinnati School District Board of Education vs. Hamilton County Board of Revision
Case Nos.: 2007-0615 and 2005-M-1069
Court where Currently Pending: Supreme Court of Ohio and 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: Max E. Cougill, Appellant.

FILED
JUN 18 2007
MARCIA J MENGEL, CLERK
SUPREME COURT OF OHIO