

[Cite as *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision*, 118 Ohio St.3d 263, 2008-Ohio-2450.]

**CINCINNATI SCHOOL DISTRICT BOARD OF EDUCATION, APPELLEE, v.
HAMILTON COUNTY BOARD OF REVISION ET AL., APPELLEES; ANCHOR LYONS
LIMITED PARTNERSHIP, APPELLANT.**

[Cite as *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision*,
118 Ohio St.3d 263, 2008-Ohio-2450.]

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. 2007-1217—Submitted March 25, 2008—Decided May 28, 2008.)

APPEAL from the Board of Tax Appeals, No. 2005-M-1069.

{¶ 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.

David C. DiMuzio, Inc., and David C. DiMuzio, for appellee Cincinnati School District Board of Education.

Joseph T. Deters, Hamilton County Prosecuting Attorney, and Thomas J. Scheve, Assistant Prosecuting Attorney, for appellee Hamilton County Auditor.

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