

[Cite as *Bd. of Edn. of the Olentangy Local School Dist. v. Delaware Cty. Bd. of Revision*, 111 Ohio St.3d 1213, 2006-Ohio-5605.]

**BOARD OF EDUCATION OF THE OLENTANGY LOCAL SCHOOL DISTRICT,  
APPELLANT, v. DELAWARE COUNTY BOARD OF REVISION ET AL., APPELLEES.  
[Cite as *Bd. of Edn. of the Olentangy Local School Dist. v. Delaware Cty. Bd. of  
Revision*, 111 Ohio St.3d 1213, 2006-Ohio-5605.]**

*Appeal from Board of Tax Appeals — Tax Commissioner not named as appellee  
and not served with notice of appeal — Appeal dismissed on the authority  
of Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision.*

(No. 2005-2340 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals, No. 2004-A-1171.

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{¶ 1} The appeal is dismissed, sua sponte, on the authority of *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, 852 N.E.2d 178.

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

PFEIFER, J., dissents for the reason stated in his dissent in *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, 852 N.E.2d 178, ¶ 5.

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