

[Cite as *Polaris Commerce Ctr., L.L.C. v. Delaware Cty. Bd. of Revision*, 111 Ohio St.3d 1214, 2006-Ohio-5606.]

**POLARIS COMMERCE CENTER, L.L.C., APPELLANT, v. DELAWARE COUNTY
BOARD OF REVISION ET AL., APPELLEES.**

[Cite as *Polaris Commerce Ctr., L.L.C. v. Delaware Cty. Bd. of Revision*, 111
Ohio St.3d 1214, 2006-Ohio-5606.]

*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. 2006-0035 — Submitted August 9, 2006 — Decided November 1, 2006.)

APPEAL from the Board of Tax Appeals, No. 2004-B-1100.

{¶ 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. Motion to dismiss of appellee Board of Education of the Olentangy Local School District is denied as moot.

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.

Wayne E. Petkovic, for appellant.

Rich, Crites & Dittmer, L.L.C., and Mark H. Gillis, for appellee Board of
Education of the Olentangy Local School District.
