

CAPOCCIA BUILDERS, APPELLEE, v. FRANKLIN COUNTY BOARD OF REVISION ET AL.,  
APPELLEES; WORTHINGTON CITY SCHOOL DISTRICT BOARD OF EDUCATION,  
APPELLANT.

[Cite as *Capoccia Builders v. Franklin Cty. Bd. of Revision* (1998), 81 Ohio St.3d  
688.]

*Taxation — Real property valuation — Board of Tax Appeals’ decision  
unreasonable and unlawful, when — “Filing” for purpose of the  
prohibition of R.C. 5715.19(A)(2) against a second filing in the same  
interim period, applied.*

(No. 98-83 — Submitted April 21, 1998 — Decided May 13, 1998.)

APPEAL from the Board of Tax Appeals, No. 96-D-817.

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*Todd W. Sleggs*, for appellee Capoccia Builders.

*Bricker & Eckler LLP, Charles F. Glander and Mary W. Leslie*, for  
appellant Worthington City School District Board of Education.

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***Per Curiam.*** *Sua sponte*, the court finds the decision of the Board of Tax  
Appeals unreasonable and unlawful and reverses it upon the authority of *Elkem  
Metals Co., L.P. v. Washington Cty. Bd. of Revision* (1998), 81 Ohio St.3d 683,  
693 N.E.2d 276, decided today.

*Decision reversed.*

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY, PFEIFER, COOK and  
LUNDBERG STRATTON, JJ., concur.