

CORPORATE EXCHANGE BUILDINGS IV & V, LIMITED PARTNERSHIP, APPELLANT, v.

FRANKLIN COUNTY BOARD OF REVISION ET AL., APPELLEES.

[Cite as *Corporate Exchange Bldgs. IV & V, L.P. v. Franklin Cty. Bd. of Revision*
(1998), 82 Ohio St.3d 305.]

Taxation — Real property valuation of office buildings on two nonadjacent parcels where purchase price was not allocated at time of sale — Board of Tax Appeals may approve board of revision's valuation of each parcel, when.

(No. 97-997 — Submitted January 27, 1998 — Decided July 1, 1998.)

APPEAL from the Board of Tax Appeals, No. 95-A-465.

Per Curiam. This case concerns the valuation of parcel number 183730 as described in case No. 97-996. The decision of the Board of Tax Appeals is affirmed on the authority of *Corporate Exchange Bldgs. IV & V, L.P. v. Franklin Cty. Bd. of Revision* (1998), 82 Ohio St.3d 297, 695 N.E.2d 743, decided today.

Decision affirmed.

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

PFEIFER and LUNDBERG STRATTON, JJ., dissent.

LUNDBERG STRATTON, J., dissenting. For the reasons set forth in my dissenting opinion in *Corporate Exchange Bldgs. IV & V, L.P. v. Franklin Cty. Bd. of Revision* (1998), 82 Ohio St.3d 297, 301-304, 695 N.E.2d 743, 745-748, decided this day, I also dissent with respect to this parcel's valuation.

PFEIFER, J., concurs in the foregoing dissenting opinion.