

[Cite as *Westlake Land Co. v. Cuyahoga Cty. Bd. of Revision*, ___ Ohio St.3d ___, 1999-Ohio-339.]

WESTLAKE LAND CO., APPELLEE, v. CUYAHOGA COUNTY BOARD OF REVISION ET AL., APPELLEE; WESTLAKE BOARD OF EDUCATION, APPELLANT.

[Cite as *Westlake Land Co. v. Cuyahoga Cty. Bd. of Revision* (1999), ___ Ohio St.3d ____.]

Taxation — Real property valuation — Court of appeals' decision affirmed on authority of Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision.

(No. 98-2476 — Submitted May 26, 1999 — Decided June 30, 1999.)

APPEAL from the Board of Tax Appeals, No. 98-A-482.

This cause is now before the court upon an appeal as of right.

Ulmer & Berne, L.L.P., and *Bill J. Gagliano*, for appellant.

Per Curiam. We affirm this decision on the authority of *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 707 N.E.2d 499.

Decision affirmed.

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

LUNDBERG STRATTON, J., dissents.

LUNDBERG STRATTON, J., dissenting. I respectfully dissent for the reasons set forth in my concurrence in part and dissent in part in *Worthington City School Dist. Bd. of Edn. v. Franklin Cty. Bd. of Revision* (1999), 85 Ohio St.3d 156, 161, 707 N.E.2d 499, 503.