





reversed.

*Decision reversed.*

MOYER, C.J., and SWEENEY, DOUGLAS and RESNICK, JJ., concur.

HOLMES and WRIGHT, JJ., dissent.

HOLMES, Justice, dissenting.

In view of the facts of this case, where it is clear in the record that the premises have been constructed by a handicapped group for a number of its alumni, and that such facility, and its use, show the special purpose for such handicapped, I must take the position that the exemption per [R.C. 5739.02\(B\)\(12\)](#) does apply.

I believe, as did the Board of Tax Appeals, that this nonprofit organization was operated exclusively for charitable purposes, and that such charitable purpose, in this instance the improvement of health, may not technically be in alleviation of illness, disease, or injury here, but reasonably may be read to accomplish a similar purpose within the legislative purview.

I would affirm the Board of Tax Appeals.

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

**All Citations**

45 Ohio St.3d 253, 544 N.E.2d 235