

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – DECEMBER 2023

The following are some of the substantive decisions recently issued by the Board of Tax Appeals (“BTA”).

[To see the opinion/decision, click on the hyperlinked case below. When you arrive at the BTA website, click on “Documents” and then on “OrderOrDecision”].

PLEASE NOTE THAT STARTING DECEMBER 1, 2021, ROUTINE JURISDICTIONAL DISMISSALS AT THE BTA WILL NO LONGER BE LISTED IN THE MONTHLY BTA DECISION LIST.

Decisions Issued Week of December 4, 2023

1. [*Peter L. Gerken and Polly A. Taylor-Gerken, Trustees, of the Peter L. Gerken and Polly A. Taylor-Gerken Trust*](#) (December 5, 2023), BTA No. 2022-676
2. [*Orchard Hospitality Corp. v. Montgomery County Board of Revision*](#) (December 6, 2023), BTA No. 2021-2723
3. [*Middletown City Schools Board of Education v. Butler County Board of Revision*](#) (December 6, 2023), BTA No. 2021-1575
4. [*Wenger Acquisitions LLC v. Stark County Board of Revision*](#) (December 7, 2023), BTA No. 2023-465
5. [*Vincent Pona v. Lake County Board of Revision*](#) (December 7, 2023), BTA No. 2022-584
6. [*Herbert F. Renau v. Cuyahoga County Board of Revision*](#) (December 8, 2023), BTA No. 2022-504

Decisions Issued Week of December 11, 2023

7. [*Panthi Hospitality LLC v. Montgomery County Board of Revision*](#) (December 13, 2023), BTA No. 2021-2725

Decisions Issued Week of December 18, 2023

8. [*Robert Dougherty v. Cuyahoga County Board of Revision*](#) (December 18, 2023), BTA No. 2023-1364
9. [*Unique Paving Materials v. Cuyahoga County Board of Revision*](#) (December 22, 2023), BTA No. 2023-1445

Decisions Issued Week of December 25, 2023

10. [*Brenda Wintzell v. Hamilton County Board of Revision*](#) (December 28, 2023), BTA No. 2023-1406