

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – NOVEMBER 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 NOVEMBER 1, 2021, ROUTINE JURISDICTIONAL DISMISSALS AT THE BTA WILL NO LONGER BE LISTED IN THE MONTHLY BTA DECISION LIST.

Decisions Issued Week of November 6, 2023

1. [*Montrose Club, Inc. v. Summit County Board of Revision*](#) (November 6, 2023), BTA No. 2021-1965
2. [*CPX Baldwin 600, LLC v. Hamilton County Board of Revision*](#) (November 6, 2023), BTA Nos. 2019-1367, 2019-1368
3. [*Alan J. and Mary E. Brailer v. Lorain County Board of Revision*](#) (November 7, 2023), BTA No. 2023-973

Decisions Issued Week of November 13, 2023

4. [*Daniel Galmarini v. Franklin County Board of Revision*](#) (November 15, 2023), BTA No. 2023-1070
5. [*FIP Master Funding I LLC v. Cuyahoga County Board of Revision*](#) (November 15, 2023), BTA No. 2023-734
6. [*Midland Towing and Auto Repair v. Licking County Board of Revision*](#) (November 15, 2023), BTA No. 2023-645
7. [*Green Local Schools Board of Education \(Summit\) v. Summit County Board of Revision*](#) (November 15, 2023), BTA No. 2021-2044
8. [*Princess Ada Israel v. Cuyahoga County Board of Revision*](#) (November 16, 2023), BTA No. 2023-1439
9. [*Sundar, LLC c/o Sun Hee Moon v. Cuyahoga County Board of Revision*](#) (November 17, 2023), BTA No. 2023-1165
10. [*Janet Quarterman v. Cuyahoga County Board of Revision*](#) (November 17, 2023), BTA No. 2023-1109

11. [*Sycamore Lot Associates, LLC v. Hamilton County Board of Revision*](#) (November 17, 2023), BTA No. 2021-1729

Decisions Issued Week of November 20, 2023

12. [*Akron City Schools Board of Education v. Summit County Board of Revision*](#) (November 20, 2023), BTA Nos. 2020-1803, 2021-1969, 2021-1981
13. [*Lake Local Schools Board of Education \(Wood\) v. Wood County Board of Revision*](#) (November 20, 2023), BTA No. 2020-1639
14. [*Liberty Nursing Properties of Colerain, Ltd. v. Hamilton County Board of Revision*](#) (November 22, 2023), BTA No. 2021-2677

Decisions Issued Week of November 27, 2023

15. [*Jess I LLC v. Cuyahoga County Board of Revision*](#) (November 27, 2023), BTA No. 2023-1284
16. [*Stacie J. Miller v. Hamilton County Board of Revision*](#) (November 27, 2023), BTA No. 2022-453
17. [*Columbus City Schools Board of Education v. Franklin County Board of Revision*](#) (November 27, 2023), BTA No. 2022-333
18. [*James Kennedy and Hairong Gu v. Montgomery County Board of Revision*](#) (November 27, 2023), BTA No. 2021-2752
19. [*Sainath Kumar PattiPati v. Cuyahoga County Board of Revision*](#) (November 27, 2023), BTA No. 2021-2659
20. [*SRG Group LLC c/o Thomas Ren v. Cuyahoga County Board of Revision*](#) (November 27, 2023), BTA No. 2021-1680
21. [*Lowe's Home Centers, LLC v. Lorain County Board of Revision*](#) (November 27, 2023), BTA No. 2019-1671
22. [*Stag Industrial Holdings, LLC v. Cuyahoga County Board of Revision*](#) (December 1, 2023), BTA No. 2023-473