

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

Decisions Issued Week of October 2, 2023

1. [*Columbus City Schools Board of Education v. Franklin County Board of Revision*](#) (October 2, 2023), BTA No. 2021-2040
2. [*Hudson City Schools Board of Education v. Summit County Board of Revision*](#) (October 2, 2023), BTA No. 2020-1775
3. [*South-Western City Schools Board of Education v. Franklin County Board of Revision*](#) (October 2, 2023), BTA No. 2019-1534

Decisions Issued Week of October 9, 2023

4. [*Michael Sanders v. Franklin County Board of Revision*](#) (October 12, 2023), BTA Nos. 2023-918, 2023-919, 2023-921, 2023-922, 2023-923
5. [*Matheny and Hall Properties v. Washington County Board of Revision*](#) (October 12, 2023), BTA No. 2021-811

Decisions Issued Week of October 16, 2023

6. [*Edward Davidian, Trustee v. Summit County Board of Revision*](#) (October 17, 2023), BTA No. 2022-715

Decisions Issued Week of October 23, 2023

7. [*Akron City Schools Board of Education v. Summit County Board of Revision*](#) (October 25, 2023), BTA No. 2022-1033
8. [*Lancaster City Schools Board of Education v. Fairfield County Board of Revision*](#) (October 25, 2023), BTA No. 2022-959

Decisions Issued Week of October 30, 2023

9. [*\(Frank\) Xin Rao v. Franklin County Board of Revision*](#) (October 31, 2023), BTA No. 2023-1076
10. [*11810 Williamson Ave LLC v. Cuyahoga County Board of Revision*](#) (October 31, 2023), BTA No. 2022-175
11. [*Middletown City Schools Board of Education v. Butler County Board of Revision*](#) (November 2, 2023), BTA No. 2022-893
12. [*Green Local Schools Board of Education v. Summit County Board of Revision*](#) (November 2, 2023), BTA No. 2021-2043
13. [*Frank Rosen Trust Dated 10/31/88 v. Cuyahoga County Board of Revision*](#) (November 3, 2023), BTA No. 2023-1019, 1020, 1021, 1022, 1153
14. [*Rema Gerts v. Cuyahoga County Board of Revision*](#) (November 3, 2023), BTA Nos. 1023-773, 774, 775, 776, 777