RECENT DECISIONS OF THE BOARD OF TAX APPEALS – SEPTEMBER 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 AS OF AUGUST 1, 2021, ROUTINE JURISDICTIONAL DISMISSALS AND ROUTINE, REPETITIVE BTA DECISIONS ARE NO LONGER LISTED IN THE MONTHLY BTA DECISION LIST.

Decisions Issued Week of September 4, 2023

Thor Carlson, LLC vs. Cuyahoga County Board of Revision, BTA No. 2022-1888

Decisions Issued Week of September 11, 2023

GSJ, LLC vs. Cuyahoga County Board of Revision, BTA No. 2021-1169

Village of Hunting Valley vs Cuyahoga County Board of Revision, BTA No. 2023-128

Akron City Schools vs. Summit County Board of Revision, BTA No. 2022-1034

Alan Schneider vs. Cuyahoga County Board of Revision, BTA No. 2022-501

<u>Columbus City Schools Board of Education vs. Franklin County Board of Revision, BTA No. 2022-234</u>

David Witzling vs. Franklin County Board of Revision, BTA No. 2022-2867

Decisions Issued Week of September 18, 2023

Fred Azar vs. Summit County Board of Revision, BTA No.2021-1319

Robert Groszewski vs. Lucas County Board of Revision, BTA No. 2021-1437

Decisions Issued Week of September 25, 2023

<u>Olentangy Local Schools Board of Education vs. Delaware County Board of Revision, BTA No.</u> 2020-1873

Spirit Master Funding IX, LLC vs Cuyahoga County Board of Revision, BTA No. 2017-73

<u>Olmsted Falls City Schools Board of Education vs. Cuyahoga County Board of Revision,</u> BTA No. 2020-702