

## RECENT DECISIONS OF THE BOARD OF TAX APPEALS – DECEMBER 2025

The following are substantive decisions of interest 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 BTA ROUTINE JURISDICTIONAL DISMISSALS ARE NOT INCLUDED IN THE MONTHLY BTA DECISION LIST.**

### Decisions Issued Week of December 1, 2025

[\*Jacin Barnes v. Lake County Board of Revision\*](#), (December 1, 2025), BTA No. 2025-1260

[\*Richelle Thoburn vs. Licking County Board of Revision\*](#), (December 3, 2025),  
BTA No. 2025-1099

[\*Stanley J. Bahorek, Tr. vs. Franklin County Board of Revision, et al.\*](#), (December 3, 2025),  
BTA No. 2025-657

### Decisions Issued Week of December 15, 2025

[\*Laura J. Gower vs. Lorain County Board of Revision\*](#), (December 16, 2025), BTA No. 2025-1153

[\*Citigroup Technology, Inc. vs. Delaware County Board of Revision, et al.\*](#), (December 16, 2025),  
BTA No. 2021-1838

[\*SOBREMESA LLC vs. Franklin County Board of Revision, et al.\*](#), (December 17, 2025),  
BTA No. 2025-884

[\*Chris Marshall vs. Franklin County Board of Revision\*](#), (December 19, 2025), BTA No. 2025-1348

[\*Mark D. & Lorrie H. Beers vs. Lucas County Board of Revision\*](#), (December 19, 2025),  
BTA No. 2025-1283

### Decisions Issued Week of December 22, 2025

[\*Donald J. Basch, Jr. vs. Summit County Board of Revision, et al.\*](#), (December 22, 2025),  
BTA No. 2025-974

[\*Hensel Holdings LLC vs. Franklin County Board of Revision, et al.\*](#), (December 23, 2025),  
BTA No. 2025-1478