

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – FEBRUARY 2025

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 NOVEMBER 1, 2021, ROUTINE AND JURISDICTIONAL DISMISSALS AT THE BTA ARE NO LONGER INCLUDED IN THE MONTHLY BTA DECISION LIST.

Decisions Issued Week of February 3, 2025

[*CVS 4811 OH LLC vs. Cuyahoga County Board of Revision, et al.*](#), (February 3, 2025),
BTA No. 2022-1977

Decisions Issued Week of February 10, 2025

[*Magnetic Home Services LLC vs. Montgomery County Board of Revision*](#), (February 14, 2025),
BTA No. 2024-1117

[*Donald Wayne Owens vs. Butler County Board of Revision*](#), (February 14, 2025),
BTA No. 2024-887

[*Golden Bear Partners LLC vs. Franklin County Board of Revision, et al.*](#), (February 14, 2025),
BTA No. 2022-739

Decisions Issued Week of February 17, 2025

[*First National Bank/Huntington Bank vs. Muskingum County Board of Revision*](#),
(February 19, 2025), BTA No. 2022-1200

Decisions Issued Week of February 24, 2025

[*Marcella Simoudis and James J. Skiffey III vs. Trumbull County Board of Revision*](#),
(February 25, 2025), BTA No. 2024-1116

[*Kevin Mooney vs. Cuyahoga County Board of Revision, et al.*](#), (February 25, 2025),
BTA No. 2022-1356