

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – JANUARY 2024

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 JURISDICTIONAL DISMISSALS AT THE BTA ARE NO LONGER INCLUDED IN THE MONTHLY BTA DECISION LIST.

Decisions Issued Week of January 1, 2024

1. [*Wapakoneta Recreations LLC vs. Hocking County Board of Revision*](#), (January 5, 2024), BTA No. 2023-1251

Decisions Issued Week of January 15, 2024

2. [*Scott Michael Wood vs. Cuyahoga County Board of Revision*](#) (January 18, 2024), BTA No. 2023-1522
3. [*SD Maple Heights Funding Company LLC vs Cuyahoga County Board of Revision*](#) (January 19, 2024), BTA No. 2022-307

Decisions Issued Week of January 22, 2024

4. [*HPCP I, LLC vs. Cuyahoga County Board of Revision*](#), (January 23, 2024), BTA No. 2022-1896
5. [*Martha Schultz vs. Butler County Board of Revision*](#), (January 30, 2024), BTA No. 2024-13

Decisions Issued Week of January 29, 2024

6. [*Subhashini Ganapathyb & Sasanka Prabhala Vs. Montgomery County Board Of Revision*](#), (January 30, 2024), BTA No. 2024-10