

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – JULY 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 AS OF NOVEMBER 1, 2021, ROUTINE JURISDICTIONAL DISMISSALS AT THE BTA ARE NO LONGER INCLUDED IN THE MONTHLY BTA DECISION LIST.

July Decisions Issued Week of June 30, 2025

[*Cardinal Rental Properties Ltd. v. Hamilton County Board of Revision*](#), (July 1, 2025),
BTA No. 2025-128, 2025-129, 2025-130

[*Zuber Crossing, LLC v. Clark County Board of Revision, et al.*](#), (July 1, 2025),
BTA No. 2021-1144, 2021-1145

[*Honorable Julie A. Adkins, et al. v. Seneca County Board of Revision, et al.*](#) (July 2, 2025),
BTA No. 2025-490, 2025-594

Decisions Issued Week of July 7, 2025

[*Queen City Rental Properties LTD v. Hamilton County Board of Revision*](#), (July 7, 2025),
BTA No. 2025-16

[*SL Province Owner LLC v. Greene County Board of Revision*](#), (July 7, 2025),
BTA No. 2024-1225

[*BB Company, LLC v. Franklin County Board of Revision, et al.*](#) (July 7, 2025),
BTA No. 2022-608

Decisions Issued Week of July 14, 2025

[*David Kohlmayer v. Hamilton County Board of Revision*](#), (July 14, 2025), BTA No. 2025-181

[*Ohio Valley Real Estate Investments Ltd. v. Hamilton County Board of Revision*](#), (July 14, 2025),
BTA No. 2025-15

[ARTAB, LLC v. Belmont County Board of Revision, et al.](#), (July 14, 2025), BTA No. 2024-959

[IIP-OH I LLC v. Licking County Board of Revision, et al.](#), (July 14, 2025), BTA No. 2023-1516

[Famicos Properties Ltd. v. Cuyahoga County Board of Revision, et al.](#), (July 18, 2025),
BTA No. 2021-2739

Decisions Issued Week of July 21, 2025

[BKD Wooster, LLC v. Wayne County Board of Revision](#), (July 21, 2025), BTA No. 2021-1339
and 2021-1340

[Orange City Schools Board of Education v. Cuyahoga County Board of Revision, et al.](#),
(July 23, 2025), BTA No. 2020-1608

[Gary & Christina Macke v. Hamilton County Board of Revision](#) (July 24, 2025),
BTA No. 2025-315

[Randall R. and Deborah A. Kwasny v. Lorain County Board of Revision](#), (July 25, 2025),
BTA No. 2025-533

[James Quinton v. Delaware County Board of Revision](#), (July 25, 2025), BTA No. 2025-508

[560 Claycraft Road, LLC v. Franklin County Board of Revision, et al.](#) (July 25, 2025),
BTA No. 2025-68

Decisions Issued Week of July 28, 2025

[Edward F. Hoban v. Cuyahoga County Board of Revision, et al.](#), (July 29, 2025),
BTA No. 2021-2750

[Cynthia Miller v. Cuyahoga County Board of Revision](#), (July 30, 2025), BTA No. 2025-468

[Stanley J. Bahorek, Tr. v. Franklin County Board of Revision, et al.](#) (July 30, 2025),
BTA No. 2024-1622

[Edward F. Hoban v. Cuyahoga County Board of Revision, et al.](#) (July 30, 2025),
BTA No. 2021-2751

[Columbia REI LLC v. Hamilton County Board of Revision, et al.](#) (July 31, 2025),
BTA No. 2021-2041