

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – JUNE 2025

The following are 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 June 2, 2025

[*Colin M. Davie and Julie M. Davie vs. Cuyahoga County Board of Revision*](#), (June 4, 2025),
BTA No. 2022- 1780

Decisions Issued Week of June 9, 2025

[*Columbus City Schools Board of Education v. Franklin County Board of Revision*](#), (June 9, 2025),
BTA No. 2022-1668

[*MK Menlo Property Owner LLC v. Summit County Board of Revision, et al.*](#), (June 9, 2025),
BTA No. 2021-2271

[*Columbus City Schools v. Franklin County Board of Revision, et al.*](#) (June 10, 2025),
BTA No. 2022-1968

[*Buckeye Community Seventy Six LP v. Ottawa County Board of Revision, et al.*](#), (June 11, 2025),
BTA No. 2022-1105

Decisions Issued Week of June 16, 2025

[*Hajj Gaston v. Cuyahoga County Board of Revision*](#), (June 17, 2025), BTA No. 2023-583

[*Paint Valley Local Schools Board of Education v. Ross County Board of Revision, et al.*](#),
(June 17, 2025), BTA No. 2022-1580

[*Chillicothe City Schools Board of Education v. Ross County Board of Revision*](#), (June 17, 2025),
BTA No. 2022-1579

[*Anne Schrimpf TR v. Hamilton County Board of Revision*](#), (June 20, 2025), BTA No. 2025-127

[*Martha Murray c/o Dennis Murray v. Erie County Board of Revision, et al.*](#), (June 20, 2025),
BTA No. 2022-1237

[*Dennis and Martha Murray v. Erie County Board of Revision, et al.*](#), (June 20, 2025),
BTA No. 2022-1236

Decisions Issued Week of June 23, 2025

[*APG PARMA, LLC v. Cuyahoga County Board of Revision, et al.*](#), (June 23, 2025),
BTA No. 2024-1414

[*Wal-Mart Real Estate Business Trust v. Sandusky County Board of Revision*](#), (June 24, 2025),
BTA No. 2022-1292

[*Orange City Schools Board of Education v. Cuyahoga County Board of Revision, et al.*](#),
(June 25, 2025), BTA No. 2021-718

[*Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.*](#),
(June 26, 2025), BTA No. 2022-1618

Decisions Issued Week of June 30, 2025

[*Kimberly Armstrong v. Cuyahoga County Board of Revision*](#), (June 30, 2025),
BTA No. 2023-1143, 2023-1144, 2023-1145, 2023-1146 and 2023-1147