

## RECENT DECISIONS OF THE BOARD OF TAX APPEALS – MARCH 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 March 11, 2024

1. [\*George Elliot Hecker vs. Franklin County Board of Revision\*](#), (March 13, 2024), BTA No. 2024-244
2. [\*Thomas Christopherson vs. Cuyahoga County Board of Revision\*](#), (March 13, 2024), BTA No. 2024-241
3. [\*Jeffrey M. & Joyce A. Klein vs. Hamilton County Board of Revision\*](#), (March 13, 2024), BTA No. 2024-222
4. [\*Dimitrios Gountis vs. Cuyahoga County Board of Revision\*](#), (March 13, 2024), BTA No. 2024-215
5. [\*Stephanie Switzer vs. Cuyahoga County Board of Revision\*](#), (March 13, 2024), BTA No. 2024-124
6. [\*Ralph Jaros vs. Summit County Board of Revision\*](#), (March 13 2024), BTA No. 2024-24
7. [\*Mark H. Gillis vs. Delaware County Board of Revision, et al.\*](#), (March 15, 2024), BTA No. 2023-808

### Decisions Issued Week of March 18, 2024

8. [\*Warrensville and Cedar LLC vs. Cuyahoga County Board of Revision\*](#), (March 19, 2024), BTA No. 2023-1469, 2023-1467, 2023-1456
9. [\*Mayfield & Green LLC vs. Cuyahoga County Board of Revision\*](#), (March 19, 2024), BTA No. 2023-1468

10. [\*Columbus City Schools Board of Education vs. Franklin County Board of Revision\*](#), (March 22, 2024), BTA No. 2021-2848
11. [\*Charles F. Voigt Jr, Trustee vs. Franklin County Board of Revision\*](#), (March 20, 2024), BTA No. 2024-11
12. [\*Patrick O'Brien, Jr. and Janet A. O'Brien vs. Ottawa County Board of Revision\*](#), (March 20, 2024), BTA No. 2022-1299
13. [\*Paul and Renee Clevenger vs. Franklin County Board of Revision\*](#), (March 21, 2024), BTA No. 2024-6
14. [\*Joseph Kolarz vs. Cuyahoga County Board of Revision\*](#), (March 21, 2024), BTA No. 2024-243
15. [\*Maumee City Schools Board of Education vs. Lucas County Board of Revision\*](#), (March 22, 2024), BTA No. 2021-2373

#### Decisions Issued Week of March 25, 2024

16. [\*The Ohio Bell Telephone Company vs. Tuscarawas County Board of Revision\*](#), (March 26, 2024), BTA No. 2023-1068
17. [\*The Ohio Bell Telephone Company vs. Tuscarawas County Board of Revision\*](#), (March 26, 2024), BTA No. 2023-1069
18. [\*James H. Quinton vs. Delaware County Board of Revision\*](#), (March 26, 2024), BTA No. 2023-1453
19. [\*Adelbert and Monica Manning vs. Cuyahoga County Board of Revision\*](#), (March 28, 2024), BTA No. 2023-1523
20. [\*Bernard J and Kimberly A. Darusz vs. Cuyahoga County Board of Revision\*](#), (March 28, 2024), BTA No. 2023-1175
21. [\*Brookview First Development, LLC \( Robert J. Bigner\) vs. Hamilton County Board of Revision\*](#), (March 28, 2024), BTA No. 2022-1168 and 2022-1169
22. [\*Wheatland Crossing Limited Partnership vs. Franklin County Board of Revision\*](#), (March 29, 2024), BTA No. 2022-251