RECENT DECISIONS OF THE BOARD OF TAX APPEALS – MARCH 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 JURISDICTIONAL DISMISSALS AT THE BTA ARE NO LONGER INCLUDED IN THE MONTHLY BTA DECISION LIST.

Decisions Issued Week of March 3, 2025

Akron City Schools Board of Education vs. Summit County Board of Revision, et al., (March 3, 2025), BTA No. 2022-1031

Michael Kolberg vs. Medina County Board of Revision, (March 4, 2025), BTA No. 2023-1105

<u>CHY Hotel LLC v. Franklin County Board of Revision, et al.</u>, (March 4, 2025), BTA No. 2022-487

Blue Ash Landngs Development, LLC v. Hamilton County Board of Revision, et al. (March 6, 2025), BTA No. 2024-1661

<u>Blue Ash Landings Acquisition LLC v. Hamilton County Board of Revision, et al.</u>, (March 6, 2025), BTA Nol 2024-1660

Jerry Mapes v. Franklin County Board of Revision, et al., (March 6, 2025), BTA No. 2024-1555

Muskingum Watershed Conservancy District vs. Harrison County Board of Revision, (March 6, 2025), BTA No. 2024-898

Honorable Jill A. Davidson, Athens County Auditor vs. Athens County Board of Revision, et al., (March 6, 2025), BTA No. 2024-869

Brooklyn Pointe LLC vs. Cuyahoga County Board of Revision, et al., (March 6, 2025), BTA No. 1574

<u>RS Fairways, LLC vs. Clermont County Board of Revision, et al.</u>, (March 7, 2025), BTA No. 2024-1058 Susan and Csaba Hulin vs. Cuyahoga County Board of Revision, (March 7, 2025), BTA No. 2022-1604

Asset Recovery & Remediation LLC v. Summit County Board of Revision, et al., (March 7, 2025), BTA No. 2022-1317 and 2022-1320

Talawanda City Schools Board of Education v. Butler County Board of Revision, et al., (March 7, 2025), BTA No. 2022-919

Farra Real Estate LLC v. Clinton County Board of Revision, (March 7, 2025), BTA No. 2022-1057

Towne Management Company v. Allen County Board of Revision, et al. (March 7, 2025), BTA No. 2021-1083