

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – MAY 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 May 5, 2025

[*Columbus City Schools Board of Education vs. Franklin County Board of Revision, et al.*](#)
(May 6, 2025), BTA No. 2022-1807

[*Columbus City Schools vs. Franklin County Board of Revision, et al.*](#) (May 6, 2025),
BTA No. 2022-1806

[*Gahanna-Jefferson City Schools Board of Education vs. Franklin County Board of Revision, et al.*](#)
(May 6, 2025), 2022-1256

[*South-Western City Schools Board of Education vs. Franklin County Board of Revision, et al.*](#)
(May 8, 2025), BTA No. 2022-1388

[*April Ayers & Gregory Ayers vs. Hamilton County Board of Revision*](#) (May 9, 2025),
BTA No. 2025-184

Decisions Issued Week of May 12, 2025

[*Brookville Local Schools Board of Education vs. Montgomery County Board of Revision, et al.*](#)
(May 13, 2025), BTA No. 2021-2451

[*Talawanda City Schools Board of Education vs. CFT NV Developments LLC, et al.*](#)
(May 14, 2025), BTA No. 2022-913

Decisions Issued Week of May 19, 2025

[*David A. Kohlmayer vs. Hamilton County Board of Revision*](#) (May 19, 2025), BTA No. 2025-180

[*Marcella Simoudis and James J. Skiffey III v. Trumbull County Board of Revision*](#) (May 22, 2025),
BTA No. 2024-1115

[Costco Wholesale Corp v. Summit County Board of Revision, et al.](#) (May 22, 2025),
BTA No. 2021-2272

[Anissa Young v. Cuyahoga County Board of Revision](#) (May 23,2025), BTA No. 2023-1104

[Elizabeth Rogers, Mitchell Zaharewicz v. Cuyahoga County Board of Revision](#), (May 23, 2025),
BTA No. 2023-1038

Decisions Issued Week of May 26, 2025

[131 Brookhill LLC v. Franklin County Board of Revision, et al.](#) (May 27, 2025),
BTA No. 2024-1571

[King Alahzar v. Franklin County Board of Revision](#), (May 27, 2025), BTA No. 2023-70

[SSS H. LLC v. Portage County Board of Revision](#), (May 27, 2025), BTA No.2022-1917

[Painters Union Townhomes Ltd. v. Cuyahoga County Board of Revision, et al.](#), (May 27, 2025),
BTA No. 2022-1587

[Omega Senior Lofts LLC v. Montgomery County Board of Revision, et al.](#), (May 27, 2025),
BTA No. 2022-1385

[Board of Education of the Mentor Exempted Village School District v. Lake County Board of Revision, et al.](#) (May 27, 2025), BTA No. 2022-965

[HCP Select Medical, LLC v. Summit County Board of Revision, et al.](#), (May 27, 2025),
BTA No. 2021-1933

[Clover Ridge LLC v. Morgan County Board of Revision, et al.](#), (May 29, 2025),
BTA No. 2023-455.

[Pheasant Ridge Limited Partnership v. Morgan County Board of Revision, et al.](#) (May 29, 2025),
BTA No. 2023-454

[Anthony M. Antonelli, Trustee v. Cuyahoga County Board of Revision](#) (May 29, 2025)