

RECENT DECISIONS OF THE BOARD OF TAX APPEALS –OCTOBER 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.

October Decisions Issued Week of September 29, 2025

[*AUX Funding LLC v. Lake County Board of Revision*](#), (October 1, 2025), BTA No. 2025-594

[*RP2CUY LLC v. Lake County Board of Revision*](#), (October 1, 2025), BTA No. 2025-595

[*RP2CUY LLC v. Lake County Board of Revision*](#), (October 1, 2025), BTA No. 2025-596

[*RP2CUY LLC v. Lake County Board of Revision*](#), (October 1, 2025), BTA No. 2025-597

[*RP2CUY LLC v. Lake County Board of Revision*](#), (October 1, 2025), BTA No. 2025-598

[*RP2CUY LLC v. Lake County Board of Revision*](#), (October 1, 2025), BTA No. 2025-600

[*Mark A. Roth, III v. Cuyahoga County Board of Revision, et al.*](#), (October 3, 2025),
BTA No. 2025-503

[*Perry Local Schools Board of Education \(Stark\) v. Stark County Board of Revision, et al.*](#),
(October 3, 2025), BTA No. 2022-1894

[*Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.*](#),
(October 3, 2025), BTA No. 2022-1705

[*New Albany-Plain Local Schools Board of Education v. Franklin County Board of Revision, et al.*](#),
(October 3, 2025), BTA No. 2022 1694

[*Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.*](#),
(October 3, 2025), BTA No. 2022-1665

[*Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.*](#),
(October 3, 2025), BTA No. 2022-1514

[Hilliard City Schools v. Franklin County Board of Revision, et al.,](#)
(October 3, 2025), BTA No. 2022-1656

[Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 3, 2025), BTA No. 2022-1513

[South-Western City Schools Board of Education v. Franklin County Board of Revision,](#)
(October 3, 2025), BTA No. 2022-1503

[Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 3, 2025), BTA No. 2022-1430

Decisions Issued Week of October 6, 2025

[Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 7, 2025), BTA No. 2022-1967

[Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 7, 2025), BTA No. 2022-1823

[Gahanna-Jefferson City Schools Board of Education, et al. v. Franklin County Board of Revision,](#)
[et al.,](#) (October 7, 2025), BTA No. 2022-1817

[Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 7, 2025), BTA No. 2022-1707

[Columbus City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 7, 2025), BTA No. 2022-1706

[South-Western City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 7, 2025), BTA No. 2022-1658

[Groveport Madison Local Schools Board of Education, et al. v. Franklin County Board of](#)
[Revision, et al.,](#) (October 7, 2025), BTA No. 2022-1639

[Dublin City Schools Board of Education v. Franklin County Board of Revision, et al.,](#)
(October 7, 2025), BTA No. 2022-1531

[Olentangy Local Schools Board of Education v. Delaware County Board of Education, et al.,](#)
(October 7, 2025), BTA No. 2022-1277

[Cleveland Metropolitan Schools Board of Education v. Cuyahoga County Board of Revision, et](#)
[al.,](#) (October 8, 2025), BTA No. 2025-194

[*Lakewood City Schools Board of Education, v. Cuyahoga County Board of Revision, et al.*](#), (October 8, 2025), BTA No. 2023-32

Decisions Issued Week of October 13, 2025

[*CAMAC Worldwide LLC v. Cuyahoga County Board of Revision, et al.*](#), (October 17, 2025), BTA No. 2025-698

[*RUBIES 2 LLC v. Cuyahoga County Board of Revision*](#) (October 17, 2025), BTA No. 2025-675

Decisions Issued Week of October 20, 2025

[*CAMAC Worldwide LLC v. Cuyahoga County Board of Revision, et al.*](#) (October 20, 2025), BTA No. 2025-700

[*CAMAC Worldwide LLC v. Cuyahoga County Board of Revision, et al.*](#), (October 20, 2025), BTA No. 2025-704

[*Columbus City Schools v. Franklin County Board of Revision, et al.*](#), (October 21, 2025), BTA No. 2022-1703

[*Columbus City Schools v. Franklin County Board of Revision, et al.*](#), (October 21, 2025), BTA No. 2022-1530

Decisions Issued Week of October 27, 2025

[*South-Western City Schools Board of Education v. Franklin County Board of Revision, et al.*](#), (October 28, 2025), BTA No. 2022-1692

[*Dublin City Schools v. Franklin County Board of Education, et al.*](#), (October 28, 2025), BTA No. 2022-1975

[*Worthington City Schools Board of Education v. Franklin County Board of Revision, et al.*](#), (October 28, 2025), BTA No. 2022-1431

[*Worthington City Schools Board of Education v. Franklin County Board of Revision, et al.*](#), (October 28, 2025), BTA No. 2022-1714

[*Columbus City Schools v. Franklin County Board of Revision, et al.*](#), (October 28, 2025), BTA No. 2022-1697

[*Columbus City Schools v. Franklin County Board of Revision, et al.*](#), (October 28, 2025),
BTA No. 2022-1698

[*South-Western City Schools Board of Education v. Franklin County Board of Revision, et al.*](#),
(October 29, 2025), BTA No. 2022-1957

[*Samuel and Deborah Pines v. Cuyahoga County Board of Revision, et al.*](#), (October 30, 2025),
BTA No. 2025-1021