

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – SEPTEMBER, 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.

Decisions Issued Week of September 1, 2025

[*Richard Pope v. Hamilton County Board of Revision*](#) (September 2, 2025), BTA No. 2024-780

[*Scott Boncha v. Lake County Board of Revision*](#), (September 2, 2025), BTA No. 2025-573 and BTA No. 2025-574

[*MTP Bolivar Residences Propco LLC v. Cuyahoga County Board of Revision, et al.*](#), (September 2, 2025), BTA No. 2024-1191 and 2024-1192

[*Carol C. Smith v. Geauga County Board of Revision*](#), (September 3, 2025), BTA No. 2025-766

[*Main and Nelson Station, LLC v. Franklin County Board of Revision, et al.*](#), (September 4, 2025), BTA No. 2024-1431

Decisions Issued Week of September 8, 2025

[*Henry E. & Lynda E. Paul v. Portage County Board of Revision*](#), (September 8, 2025), BTA No. 2025-564

[*Gail Holloway v. Lorain County Board of Revision, et al.*](#), (September 9, 2025), BTA No. 2025-879

[*Spiro Llakmani v. Cuyahoga County Board of Revision*](#), (September 9, 2025), BTA No. 2025-874

[*Marlene Penny Manes v. Hamilton County Board of Revision*](#), (September 9, 2025), BTA No. 2025-139

Decisions Issued Week of September 15, 2025

[*Carol C. Smith v. Geauga County Board of Revision*](#), (September 3, 2025), BTA No. 2025-766

Decisions Issued Week of September 22, 2025

[*Caryn Seifert v. Lorain County Board of Revision*](#), (September 23, 2025), BTA No. 2025-902

[*515 Euclid Avenue Commercial LLC v. Cuyahoga County Board of Revision, et al.*](#),
(September 25, 2025), BTA No. 2021-1745

[*Leos By The Lake, LLC v. Cuyahoga County Board of Revision, et al.*](#), (September 25, 2025),
BTA No. 2025-847