

OVERVIEW OF TOPIC INDEX SUBJECTS

OF BTA DECISIONS AS OF January 15, 2021

Finding the Applicable Law Using this Document

This document consists of this **Overview** and its accompanying **Topic Index** and alphabetically indexes, by legal topic, decisions of Ohio's Board of Tax Appeals ("BTA"). By following the instructions, below, you will be able to use this **Overview** and its accompanying **Topic Index** to quickly access law relevant to the most commonly encountered issues at the BOR.

The Overview (first part) and the Topic Index (second part)

The first part of this document consists of eleven (12) pages and is an overview ("**Overview**") of BOR topics which are addressed in greater detail in the second part, its **Topic Index**. Because of the length of this document the **Overview**, through its' hyperlinks (see below), is provided solely as a tool to quickly access the **Topic Index**.

It is in the **Topic Index** where you can access and read the actual law pertinent to your BOR case. The **Topic Index** contains the same topic headings found in the **Overview** but, unlike the **Overview**, each topic heading in the **Topic Index** is followed by the names of the BTA decisions that set forth and expound upon the law in that area of BOR practice.

As a mechanical matter, the topics in the **Overview** and **Topic Index** are hyperlinked one to the other which enables you to quickly navigate back-and-forth between the **Overview** and the more detailed **Topic Index**. By hovering the cursor over the topics in the **Overview** that are **block highlighted in blue** and clicking CTRL-Enter, you will be taken directly to the same topic in the more detailed **Topic Index**. Similarly, by hovering the cursor over the topic name **block highlighted in green** in the **Topic Index** and clicking CTRL-Enter, you will be hyperlinked back to that same topic name in the **Overview**.

The Topic Index: Two Methods to Search the Law

Once the reader is in the Topic Index, there are two methods to search for the law.

First Method: Direct Link to the BTA Website for Case Decision

In the first method, once you have located the subject in which you are interested in the TOPIC INDEX, you will the names of one or more BTA decisions below the topic name. You can go directly to the text of any of those cases by hovering your cursor over the case name and clicking CTRL-Enter. That will take you to the BTA website where you can then navigate to the

actual text of that case by, first, clicking on the “Documents” tab for that case, and then clicking on the most recent “OrderOrDecision” link. The decision will appear in its original format.

Second Method: OBORRC Website BTA Decisions Volumes

Under the second method, the search for the law is contained wholly within this OBORRC website and it is not necessary to access the BTA’s website. As discussed below, there are certain benefits to such a search in this OBORRC site that are not available in the BTA’s website.

Under the RESOURCES tab of this OBORRC site, you will find a compilation of BTA decisions from August 2, 2017 through December 31, 2020. Because that compilation consists of several thousand pages, those decisions have been compiled into four volumes by the date on which they were decided by the BTA. The decisions that appear in those volumes have been copied from the BTA’s original decisions and the text of those decisions appears in full.

Additional Search Tools Not Found on the BTA’s Website

All pages of the decisions that appear in those volumes have been identified by volume and page number. In addition to those designations, many of the cases in those volumes have had each of their paragraphs numbered as follows: [1], [2], [3], etc. By going to the volume and page number(s) **block highlighted in yellow** after the case name in this **Topic Index**, you can find the specific paragraph that provides the law relevant to your legal question.

As an example, if you want to determine whether a family member who is not the owner’s spouse (and is not the owner’s attorney) can file a complaint at the BOR on behalf of the owner, you would go to the **COMPLAINT AT BOR > Filing By Family Member** section of the **Topic Index** and see the following case:

Lavalle Michelle v. Cuyahoga County Board of Revision (November 20, 2019),
BTA No. 2019-1861 (**Vol. 3/1462 – 1463 ¶ 2**)

That case listing indicates that a decision addressing that question is found in Volume 3, pages 1462 – 1463, in paragraph 2 of the decision. By going to that case in Volume 3 (your search function will take you there) and reading paragraph 2, you will see that the BTA has ruled that “This board [the BTA] has previously determined that non-attorney family members are not authorized to file complaints on behalf of family members.”

In brief, then, to search for the law using this Topic Index, you would:

Step 1: Go to the particular topic of interest in this **Topic Index**.

Step 2: Find a case, or cases, under that topic.

Step 3: At the end of the case name, highlighted in yellow, is the volume in which that case appears. For example, Vol. 3/¶ 5.

Step 4: Go to that volume and use the search function in the pdf to find that case.

Step 5: Go to the page and/or paragraph identified and read the applicable law.

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Canton Local Schools Board of Education v. Stark County Board of Revision (January 18, 2019), BTA No. 2017-1882 (Vol. 3/0070)

Columbus City Schools Board of Education v. Franklin County Board of Revision (October 28, 2019), BTA No. 2018-1604 (Vol. 3/1402 ¶ 7)

Lorain County Savings & Trust Company nka FirstMerit Bank, NA (FirstMerit Corporation) v. Cuyahoga County Board of Revision (October 15, 2018), Case No. 2017-678 (Vol. 2/0286)

Nicole and Hyunjoo Yim v. Cuyahoga County Board of Revision (January 8, 2020), BTA No. 2018-2166 (Vol. 4/0124 ¶ 7)

Englefield, F. W. IV & Benjamin B. v. Franklin County Board of Revision (August 4, 2017), BTA No. 2016-254 (Vol. 1/0020 ¶ 12)

Eastland Mall Holdings, LLC v. Franklin County Board of Revision (November 3, 2017), BTA No. 2016-2190 (Vol. 1/0350)

Financial Wealth Associates, LLC v. Cuyahoga County Board of Revision (October 19, 2017), BTA No. 2016-2151 (Vol. 1/0307)

Northridge Local Schools Board of Education v. Montgomery County Board of Revision (February 27, 2018), BTA No. 2016-2553 (Vol. 1/0745)

Ravenna School District Board of Education v. Portage County Board of Revision (January 18, 2019), BTA No. 2017-1497 (Vol. 3/0075)

Rooney Properties LLC v. Cuyahoga County Board of Revision (May 21, 2018), BTA Nos. 2016-1889, 1890, 1891, 1892 (Vol. 1/0991)

Akron City Schools Board of Education v. Summit County Board of Revision (January 2, 2019), BTA No. 2017-1714 (Vol. 3/0016)

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ECC-Center, LLC v. Hamilton County Board of Revision (May 6, 2019), BTA No. 2018-1977 (Vol. 3/0431 – 0432 ¶ 11)

Philips Medical Systems (Cleveland), Inc. F/K/A Picker X-Ray Corp. v. Cuyahoga County Board of Revision (June 14, 2019), BTA No. 2019-25 (Vol. 3/0615 – 0616 ¶¶ 6, 7, 8)

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Akshar, Ltd. v. Wyandot County Board of Revision (January 4, 2018), BTA No. 2016-2092 (Vol. 1/506 - 0507)

Cleveland Municipal Schools Board of Education v. Cuyahoga County Board of Revision (March 6, 2018), BTA No. 2017-476 (Vol. 1/0796 – 0797 ¶ 6)

Corex Partners LLC/Chou Katella Partners, LLC v. Franklin County Board of Revision (April 17, 2019), BTA No. 2018-1602 (Vol. 3/0390 – 0391)

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Zingenuity North Creek, LLC v. Hamilton County Board of Revision (April 18, 2018), BTA No. 2017-2318 (Vol. 1/0885 ¶¶ 3, 4, 5)

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Greg Wearsch v. Cuyahoga County Board of Revision (January 19, 2018), BTA No. 2017-932 (Vol. 1/0580 ¶¶ 3, 4)

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Maria Scaglione v. Cuyahoga County Board of Revision (May 21, 2018), BTA No. 2017-984 (Vol. 1/1007 – 1008 ¶ 7)

Philips Medical Systems (Cleveland), Inc. F/K/A Picker X-Ray Corp. v. Cuyahoga County Board of Revision (June 14, 2019), BTA No. 2019-25 (Vol. 3/0616 ¶ 8)

Holli Frenden Kingsbury v. Cuyahoga County Board of Revision (July 2, 2019), BTA No. 2019-308 (Vol. 3/0653 – 0654 ¶¶ 3, 4)

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Ali Elder v. Cuyahoga County BOR (January 20, 2017), BTA No. 2016-1746

Albert Lambert v. Cuyahoga County BOR – (January 30, 2017), BTA No. 2016-725

Jon Allan Smetana v. Cuyahoga County Board of Revision (May 11, 2017), BTA No. 2017-176

Cecil King, Jr. v. Cuyahoga County Board of Revision (May 17, 2017), BTA No. 2017-317

Al Madina Property Management v. Montgomery County Board of Revision (May 17, 2017), BTA No. 2016-2670

Proterra, Inc. v. Cuyahoga County Board of Revision (July 11, 2017), BTA No. 2017-401

Where Filed at Commons Pleas Court and then with BTA –

Cincinnati City Schools Board of Education v. Hamilton County Board of Revision (January 22, 2018), BTA No. 2017-2248 (Vol. 1/0601 ¶ 3)

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Maria Scaglione v. Cuyahoga County Board of Revision (May 21, 2018),
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Jackson Local Schools Board of Education v. Stark County Board of Revision
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Plain Local Schools Board of Education v. Stark County Board of Revision
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Akron City Schools Board of Education v. Summit County Board of Revision
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Scaglione v. Cuyahoga BOR (January 15, 2017), BTA No. 2016-534

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2017), BTA No. 2016-1501

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Living Care Alternatives of Utica v. Licking County Board of Revision (August 21, 2017), BTA No. 2016-2699 (Vol. 1/0054 – 0055 ¶¶ 3 - 6)

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Cannata v. Cuyahoga County Board of Revision, 147 Ohio St.3d 129 (2016)

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Who Calculates Price Per Square Foot of Comps –

Watson v. Montgomery County Board of Revision (April 21, 2017), BTA No. 2016-693

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Specia v. Montgomery County BOR (March 25, 2008), BTA No. 2006-K-2144

Alex Schutz v. Cuyahoga County Board of Revision (September 13, 2017), BTA No. 2017-577 (Vol. 1/0166 ¶¶ 5, 6)

Westerville City Schools Board of Education v. Franklin County Board of Revision (February 5, 2019), BTA Nos. 2018-248, 2018-249 (Vol. 3/0138 – 0139 ¶ 8)

Gloria J. Hill v. Hamilton County Board of Revision (April 3, 2019), BTA No. 2018-1392 (Vol. 3/339 ¶ 9)

Virani Nazimuddin and Diane v. Lucas County Board of Revision (December 23, 2019), BTA No. 2019-357 (Vol. 3/1594 ¶ 6)

Victoria Loewengart v. Delaware County Board of Revision (August 31, 2020), BTA No. 2019-1312 (Vol. 4/1238 ¶ 9)

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Columbus City Schools Board of Education v. Franklin County Board of Revision (November 29, 2017), BTA No. 2016-2335 (Vol. 1/0404 ¶ 11)

“Casualty” Exception to Second Filing in Interim Period –

DRB Consultants Two LTD v. Hamilton County Board of Revision (June 7, 2017), BTA No. 2016-2350

Dowers Victor and Shirley v. Hamilton County Board of Revision (February 13, 2020), BTA No. 2019-801 (Vol. 4/0388 – 0389 ¶¶ 3, 4)

Discrepancy in Complaint -

Nucorp, Inc. v. Montgomery County Bd. of Revision, 64 Ohio St.2d 20, 21 (1980)

The Hilltop Commons, LLC v. Clarence Mingo, II, et al., 2012-Ohio-5661, (10th Dist.) (Pars. 20, 24)

Filing Deadline

Barbara E. Eberhart v. Franklin County Board of Revision (June 13, 2013), BTA No. 2012-5191

Miami Trace Local Schools Board of Education v. Fayette County Board of Revision (December 11, 2017), BTA No. 2017-1335 (Vol. 1/¶ 436)

Filing By Family Member -

Tamonea Calloway-Woods v. Cuyahoga County Board of Revision (May 22, 2018), BTA Nos. 2018-41, 2018-42

Lavalle Michelle v. Cuyahoga County Board of Revision (November 20, 2019), BTA No. 2019-1861 (Vol. 3/1462 – 1463 ¶ 2)

Filing By Family Member with Power of Attorney –

Fravel v. Stark County BOR – 88 Ohio St.3d 574 (2000)

Ramiro Ortega v. Cuyahoga County Board of Revision (November 21, 2017), BTA No. 2017-1097 (Vol. 1/0395 ¶ 4)

Filing By Property Manager –

Board of Education of The Groveport Madison Local Schools v. Franklin County Board of Revision (June 26, 2012), BTA No. 2009-2931

Madeline, LLC v. Cuyahoga County BOR (January 31, 2017), BTA Nos. 2016-1458, 1459

Greenway Ohio, Inc. v. Cuyahoga County BOR (February 2, 2017), BTA No. 2016-2531 (aff'd on appeal, see citation immediately below)

Greenway Ohio, Inc. v. Cuyahoga County Board of Revision – Decided October 23, 2018, 2018-Ohio-4244 (S.Ct)

Filing By Property Manager if Owner's Attorney Appears at and Represents Owner at BOR Hearing –

Kettering City Schools Board of Education v. Montgomery County Board of Revision, et al. (March 1, 2017), BTA No. 2016-2510

Mistaken Information on Line 8 of Complaint Form-

The Hilltop Commons, LLC v. Clarence Mingo, II, et al., 2012-Ohio-5661, (10th Dist.) (Pars. 39, 40)

Standing to File Complaint –

Battery Park Development LLC v. Cuyahoga County Board of Revision (May 17, 2017), BTA No. 2016-1871, 1872, 2057

DH Partners v. Cuyahoga County Board of Revision (January 4, 2018), BTA No. 2017-161 (Vol. 1/0503 ¶¶ 4, 5, 6)

USPG Portfolio Six LLC and Kohl's Illinois, Inc. (Kohl's Department Stores, Inc.) v. Clark County Board of Revision (October 15, 2018), BTA No. 2017-2066 (Vol. 2/0257 ¶¶ 3, 4)

City of Cincinnati v. Hamilton County Board of Revision (March 25, 2019), BTA No. 2018-1629 (Vol. 3/0249)

Kettering City Schools Board of Education v. Montgomery County Board of Revision (May 15, 2019), BTA No. 2018-2216 (Vol. 3/0478)

Northridge Local Schools Board of Education v. Montgomery County Board of Revision (May 15, 2019), BTA No. 2018-2251 (Vol. 3/0476)

Columbus City Schools Board of Education v. Franklin County Board of Revision (April 14, 2020), BTA No. 2019-1417 (Vol. 4/0817 – 0818 ¶¶ 3, 4)

Ramiro Ortega v. Cuyahoga County Board of Revision (November 21, 2017), BTA No. 2017-1097 (Vol. 1/0395 ¶¶ 3, 4)

RBT Industries, LLC v. Stark County Board of Revision (August 15, 2019), BTA No. 2018-1467 (Vol. 3/0921 - 0922)

Kauffman Vine LLC v. Hamilton County Board of Revision (April 2, 2019), BTA No. 2018-1650 (Vol. 3/0332 - 0333)

Timeliness of Filing, Burden of Proof –

Rohloff Bros Inc. v. Ottawa County Board of Revision (June 8, 2017), BTA No. 2016-885

Mark A. Wise, Trustee of the Mark A. Wise Trust, et al. v. Cuyahoga County Board of Revision (December 10, 2018), BTA No. 2018-359 (Vol. 2/0409 – 0410 ¶¶ 7, 8, 9)

Whether BOR Acquires Jurisdiction Where Line 8 on Complaint Form is Non-Responsive or Provides No Information -

The Hilltop Commons, LLC v. Clarence Mingo, II, et al., 2012-Ohio-5661, (10th Dist.)

Jean M. Darding, et al., v. Madison County Board of Revision (May 8, 2017), BTA No. 2016-1908

Devon Settles v. Cuyahoga County Board of Revision (September 26, 2017), BTA No. 2017-682

Elzaire Sankey v. Hamilton County Board of Revision (September 27, 2017), BTA No. 2017-1047 (lists parcel number and current taxable value but not requested value) (Vol. 1/0233 – 0234 ¶¶ 2, 3, 4)

Tomislav & Jagoda Bajic v. Cuyahoga County Board of Revision (October 18, 2017), BTA No. 2017-670 (Vol. 1/0302 -0303 ¶ 3)

Brian Edgar Garry v. Hamilton County Board of Revision (April 8, 2019), BTA No. 2018-1212 (Vol. 3/0367)

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Value Appraised by Auditor –

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Colonial Village, Ltd. V. Washington County Board of Revision, et al., 123 Ohio St.3d 268 (2009)

Davis v. Board of Revision, Butler County, 2013-Ohio-3310, (12th Dist.)

DTE FORM 1 (BOR COMPLAINT FORM)

Failure to Complete Section 8 (in prior form) or 9 (in current form) on the Form –

Shinkle v. Ashtabula County Board of Revision, 135 Ohio St.3d 227 (2013)

The Hilltop Commons, LLC v. Clarence Mingo, II, et al., 2012-Ohio5661 (10th District)

Marijoy Halitzka v. Lorain County Board of Revision (November 10, 2020), BTA No. 2020-751 (Vol. 4/1384 ¶ 3)

DURESS

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FRAUD

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GROSS RENT MULTIPLIER

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Westerville City Schools Board of Education v. Franklin County Board of Revision (June 21, 2017), BTA No. 2016-688

Columbus City Schools Board of Education v. Franklin County Board of Revision (January 15, 2019), BTA No. 2018-179 (Vol. 3/0044 – 0045 ¶¶ 7, 8)

Columbus City Schools Board of Education v. Franklin County Board of Revision (March 4, 2019), BTA No. 2018-253 (Vol. 3/0202 ¶ 14)

1721 Radio LLC v. Montgomery County Board of Revision (March 28, 2019), BTA Nos. 2018-586, 587, 588, 589, 590; 2018-633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645; 2018-659; 2018-775 (Vol. 3/0286 – 0287 ¶¶ 11, 12)

1375 Cory LLC v. Montgomery County Board of Revision (April 9, 2019), BTA No. 2018-1419 (Vol. 3/0372 – 0373 ¶ 7)

Columbus City Schools Board of Education v. Franklin County Board of Revision (August 19, 2019), BTA Nos. 2018-1256, 2018-1260 (Vol. 3/0943 – 0944 ¶ 8)

341 Castlewood LLC v. Montgomery County Board of Revision (October 18, 2019), BTA Nos. 2018-987, 1339, 1341, 1343, 1344, 1345, 1351, 1352, 1353, 1355, 1356, 1357, 1359, 1362, 1445, 1446, 9898, 990 (Vol. 3/1361 – 1362 ¶ 11)

Cocita Properties, Ltd. V. Cuyahoga County Board of Revision (October 13, 2020), BTA Nos. 2019-2505, 2019-2508 (Vol. 4/1347 – 1348 ¶ 8)

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Joe Ann Lucas v. Franklin County Board of Revision (September 30, 2019), BTA No. 2019-377 (Vol. 3/1279 – 1280)

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Columbus City Schools Board of Education v. Franklin County Board of Revision (September 21, 2017), BTA No. 2016-1356 (Vol. 1/0218 ¶ 7)

Michael Morton v. Lorain County Board of Revision (October 20, 2017), BTA No. 2016-1630 (Vol. 1/0314 - 0315)

Eastland Mall Holdings, LLC v. Franklin County Board of Revision (November 3, 2017), BTA No. 2016-2190 (Vol. 1/0350)

Columbus City Schools Board of Education v. Franklin County Board of Revision (November 29, 2017), BTA No. 2016-2335 (Vol. 1/0405 ¶ 15)

Jeffrey J. Lott v. Summit County Board of Revision (April 3, 2018), BTA No. 2017-604 (Vol. 1/0849 ¶ 4)

Board of Education of the South-Western Schools v. Franklin County Board of Revision (October 15, 2018), BTA No. 2014-2259 (Vol. 2/0268 ¶ 12)

Columbus City Schools Board of Education v. Franklin County Board of Revision (January 15, 2019), BTA No. 2018-181 (Vol. 3/0041 ¶ 4)

John Stadler v. Hamilton County Board of Revision (March 11, 2019), BTA No. 2018-881 (Vol. 3/0229 ¶ 5)

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Shelby Hersh v. Cuyahoga County Board of Revision (August 27, 2019), BTA No. 2018-1129 (Vol. 3/1018 – 1019 ¶ 4)

Al Gammarino v. Hamilton County Board of Revision (September 5, 2019), BTA No. 2019-278 (Vol. 3/1138 ¶ 10)

341 Castlewood LLC v. Montgomery County Board of Revision (October 18, 2019), BTA Nos. 2018-987, 1339, 1341, 1343, 1344, 1345, 1351, 1352, 1353, 1355, 1356, 1357, 1359, 1362, 1445, 1446, 9898, 990 (Vol. 3/1363 ¶ 13)

John Weizman v. Montgomery County Board of Revision (January 6, 2020), BTA No. 2019-598 (Vol. 4/0024 – 0025 ¶ 4)

Nicole and Hyunjoo Yim v. Cuyahoga County Board of Revision (January 8, 2020), BTA No. 2018-2166 (Vol. 4/0122 – 0123 ¶ 6)

New Day Realty LLC v. Summit County Board of Revision (February 13, 2020), BTA Nos. 2019-1237, 2019-1241, 2019-1242, 2019-1261, 2019-1262, 2019-1264 (Vol. 4/0373 ¶ 5)

Schwaiger Daniel v. Montgomery County Board of Revision (March 31, 2020), BTA No. 2019-711 (Vol. 4/0688 – 0689 ¶ 4)

Fung Royce and Vivian Yeung v. Montgomery County Board of Revision (April 6, 2020), BTA No. 2019-678 (Vol. 4/0796 ¶ 6)

New Day Realty LLC v. Summit County Board of Revision (May 4, 2020), BTA No. 2019-1260 (Vol. 4/0876 – 0877 ¶ 4)

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Cityvilla Investments LLC v. Franklin County Board of Revision (June 21, 2017), BTA No. 2016-1326

Carl M. Coates v. Lorain County Board of Revision (June 27, 2017), BTA No. 851

JECA Management & Investment, LLC v. Cuyahoga County Board of Revision (July 28, 2017), BTA No. 2016-1788

Gahanna-Jefferson City Schools Board of Education v. Franklin County Board of Revision (September 1, 2017), BTA No. 2016-2206 (Vol. 1/0119 ¶ 4)

Columbus City Schools Board of Education v. Franklin County Board of Revision (September 21, 2017), BTA No. 2016-1356 (Vol. 1/0218 ¶ 10)

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GC Net Lease @ (3) (Westerville) Investors, LLC., et al v. Franklin County Board of Revision (May 17, 2017), BTA No. 2016-540

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Riverside Local Schools Board of Education v. Lake County Board of Revision (September 8, 2017), BTA No. 2016-883 (Vol. 1/0148 ¶ 5)

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Gupta v. Cuyahoga County Board of Revision, 79 Ohio St.3d 397 (1997)

Wafa and Rana Odeh v. Cuyahoga County Board of Revision (October 10, 2017),
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Clark-Shawnee Local Schools Board of Education v. Clark County Board of
Revision (February 28, 2018), BTA No. 2016-1522 (Vol. 1/0780 ¶ 10)
J&K American Enterprise, Inc. v. Cuyahoga County Board of Revision (April 2,
2018), BTA Nos. 2016-2669, 2016-2671, 2016-2672 (Vol. 1/0823 ¶ 6)

Sean McCann v. Summit County Board of Revision (April 18, 2018), BTA No.
2017-996 (Vol. 1/0892 ¶ 5)

Marye Solomon v. Hamilton County Board of Revision (April 18, 2018), BTA No.
2017-940 (Vol. 1/0895 ¶ 5)

Michael Isreal v. Franklin County Board of Revision (May 20, 2019), BTA No.
2018-480 (Vol. 3/0519 ¶ 6)

John Stehli v. Cuyahoga County Board of Revision (May 20, 2019), BTA No.
2018-396 (Vol. 3/0522 ¶ 6)

Al Gammarino v. Hamilton County Board of Revision (August 6, 2019), BTA
Nos. 2018-1687, 2018-1688 (Vol. 3/0814 – 0815 ¶ 17)

Kimberley S. Pettit v. Hamilton County Board of Revision (August 27, 2019),
BTA No. 2018-1618 (Vol. 3/1014 – 1015 ¶ 7)

Thunder Holdings, LLC v. Stark County Board of Revision (October 13, 2020),
BTA Nos. 2019-2405, 2406, 2407, 2408, 2409 (Vol. 4/1330 ¶ 4)

Bilal Abed Allhamzeh v. Lake County Board of Revision (January 5, 2021), BTA
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Ralph Cooper v. Clark County Board of Revision (January 5, 2021), BTA No. 2020-825 (Vol. 5/¶5)

OWNER

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East Land Property and Investment LLC v. Cuyahoga County Board of Revision (May 17, 2017), BTA No.637

Mark and Teresa Ouellette v. Cuyahoga County Board of Revision (June 13, 2017), Case No. 2016-872

Richard R. Haynes v. Franklin County Board of Revision (April 8, 2019), BTA No. 2018-1287 (Vol. 3/0362 ¶ 15)

John J. Gallick v. Franklin County Board of Revision (August 31, 2017), BTA Nos. 2016-405; 2016-406; 2016-433; 2016-435 (Vol. 1/0099 – 0100 ¶ 8)

Perry Local Schools Board of Education v. Stark County Board of Revision (September 27, 2017), BTA Nos. 2016-1927, 2016-1928 (Vol. 1/0240)

Perry Local Schools Board of Education v. Stark County Board of Revision (October 11, 2017), BTA No. 2016-1923 (Vol. 1/02909 ¶¶ 6, 7)

Board of Education of the Columbus City Schools v. Franklin County Board of Revision (January 31, 2018), BTA No. 2014-2780 (Vol. 1/0659)

Newark City Board of Education v. Licking County Board of Revision (January 19, 2018), BTA No. 2016-2548 (Vol. 1/0590)

MMM Hospitality, Ltd. v. Franklin County Board of Revision (June 8, 2018), BTA No. 2016-2099 (Vol. 1/1108)

Cleveland Municipal Schools Board of Education v. Cuyahoga County Board of Revision (September 17, 2018), BTA No. 2017-2159 (Vol. 2/0212)

Cynthia Ciccotti v. Cuyahoga County Board of Revision (November 26, 2018), BTA No. 2018-352 (Vol. 2/0362)

Sherrie McGee v. Hamilton County Board of Revision (January 15, 2019), BTA No. 2018-780 (Vol. 3/0047)

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2RMC Properties LLC v. Hamilton County Board of Revision (June 7, 2019), BTA Nos. 2018-1749, 1750, 1752, 1753 (Vol. 3/0590 ¶ 3)

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Folzenlogen Properties LLC v. Hamilton County Board of Revision (April 5, 2019), BTA No. 2018-1597 (Vol. 3/0353 ¶¶ 4, 5)

Elizabeth Ann Harnist v. Butler County Board of Revision (April 8, 2019), BTA No. 2018-1777 (Vol. 3/0355 ¶ 5)

Hillview Farms, Inc. v. Union County Board of Revision (April 8, 2019), BTA No. 2018-1671 (Vol. 3/0356 – 0358 ¶¶ 2 - 8)

Kathryn A. Monnin v. Franklin County Board of Revision (April 30, 2019), BTA No. 2018-1995 (Vol. 3/0416 – 0417 ¶¶ 2 - 6)

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Impact on Value of Property –

Eastland Manor Apartments, LLC v. Franklin County Board of Revision, et al. (May 3, 2017), BTA No. 2016-537

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SHOPPING CENTERS

See Valuation

SHORT SALE

See Valuation

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Cox Paul W. & Saralee v. Cuyahoga County Board of Revision (April 30, 2018), BTA No. 2017-175 (Vol. 1/0947 ¶ 7)

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Henry, Lorraine Taylor v. Champaign County Board of Revision (April 18, 2018), BTA No. 2017-925 (Vol. 1/0899 ¶¶ 8, 9, 10)

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West Carrollton City Schools Board of Education v. Montgomery County Board of Revision (May 15, 2019), BTA No. 2018-1788 (Vol. 3/0480 – 0481 ¶¶ 5, 6)

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Yes We Can Community Homes, Inc. v. Allen County Board of Revision (December 11, 2019), BTA No. 2019-2065 (Vol. 3/1513 ¶ 3)

Representation by Family Member Other Than Spouse -

Ramiro Ortega v. Cuyahoga County Board of Revision (November 21, 2017), BTA No. 2017-1097 (Vol. 1/0395 ¶¶ 3, 4)

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Narayan Flooring, Inc. v. Montgomery County Board of Revision (July 28, 2017), BTA No. 2587

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Brightstone Muirwood, LLC v. Franklin County Board of Revision (June 3, 2019), BTA No. 2017-1878 (Vol. 3/0571 ¶ 9)

JTB La Bella Vita LLC v. Montgomery County Board of Revision (July 5, 2019), BTA No. 2018-2059 (Vol. 3/0665 – 0666 ¶¶ 6, 7)

Green Local Schools Board of Education v. Summit County Board of Revision (January 8, 2020), BTA No. 2018-1757 (Vol. 4/0114 – 0115 ¶ 6)

Akeel Investment Limited v. Franklin County Board of Revision (March 2, 2020), BTA No. 2018-2004 (Vol. 4/0455 – 0456 ¶ 7)

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Sub Zero Hamilton Properties v. Lake County Board of Revision (April 6, 2020), BTA No. 2019-1011 (Vol. 4/0809 – 0810 ¶ 5)

Cleveland Metropolitan Schools Board of Education v. Cuyahoga County Board of Revision (August 3, 2020), BTA No. 2019-499 (Vol. 4/1179 – 1180 ¶¶ 5, 6)

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