

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – JANUARY 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 January 6, 2025

[*Pizzuti South Grant Apartments LLC vs. Franklin County Board of Revision, et al.*](#), (January 6, 2025), BTA No. 2023-1437

Decisions Issued Week of January 13, 2025

[*Ottice and Wendy Blevins vs. Perry County Board of Revision*](#), (January 13, 2025), BTA No. 2024-758

[*HN Realty 2, LLC vs. Lorain County Board of Revision*](#), (January 13, 2025), BTA No. 2022-849

[*Brookville Local Schools Board of Education vs. Montgomery County Board of Revision, et al.*](#), (January 15, 2025), BTA No. 2021-2402

Decisions Issued Week of January 20, 2025

[*Lyla B. Lykins vs. Montgomery County Board of Revision, et al.*](#), (January 21, 2025), BTA No. 2024-1221

[*Magnetic Home Services LLC vs. Montgomery County Board of Revision*](#), (January 21, 2025), BTA No. 2024-1119

[*RE Rev LLC vs. Montgomery County Board of Revision*](#), (January 21, 2025), BTA No. 2024-1118

[*Westerville City Schools vs. Franklin County Board of Revision, et al.*](#) (January 22, 2025), BTA No. 2021-1807

[*Ottice Blevins Jr. vs. Perry County Board of Revision*](#), (January 22, 2025), BTA No. 2024-757

Decisions Issued Week of January 27, 2025

Brookville Local Schools Board of Education vs. Montgomery County Board of Revision, et al., (January 27, 2025), BTA No. 2020-2409

TG Property Management LLC vs. Franklin County Board of Revision, et al., (January 28, 2025), BTA No. 2024-1526

3455 Forest Lake Drive LLC vs. Summit County Board of Revision, et al., (January 28, 2025), BTA No. 2024-1326

MVP Solutions Mahoning Valley Real Estate Consulting and Services LLP, et al vs. Trumbull County Board of Revision, (January 28, 2025), BTA No. 2024-1165, 2024-1166, 2024-1167

Sarsol LLC vs. Franklin County Board of Revision, et al., (January 31, 2025), BTA No. 2024-1538