

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – NOVEMBER 2024

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 November 1, 2024

[*Robert E. Wirtz III and Alexandra Teresa Murray vs. Franklin County Board of Revision*](#), (November 1, 2024), BTA No. 2024-579

[*Denny Lo vs. Summit County Board of Revision*](#), (November 1, 2024), BTA No. 2024-576

Decisions Issued Week of November 4, 2024

[*Ruby Yoder vs. Allen County Board of Revision*](#), (November 5, 2024), BTA No. 2024-725

[*Joseph E. Chappell vs. Lorain County Board of Revision*](#), (November 8, 2024),
BTA No. 2024-1066

[*William Johnson vs. Clark County Board of Revision*](#), (November 8, 2024), BTA No. 2020-2007

Decisions Issued Week of November 11, 2024

[*KIN, Inc. vs. Trumbull County Board of Revision*](#), (November 13, 2024), BTA No. 2024-912 and 2024-913

Decisions Issued Week of November 18, 2024

[*COL 323 LLC vs. Summit County Board of Revision, et al.*](#), (November 18, 2024),
BTA No. 2022-829

[*Tri-Valley Local Schools Board of Education vs. Muskingum County Board of Revision, et al.*](#), (November 18, 2024), BTA No. 2021-1961

[*Regal Cinemas, Inc. vs. Mahoning County Board of Revision, et al.*](#), (November 18, 2024), BTA No. 2021-2244

[*New Abington Arms, LP vs. Cuyahoga County Board of Revision, et al.*](#), (November 20, 2024), BTA No. 2024-657

Decisions Issued Week of November 25, 2024

[*Cuyahoga Lakefront Land LLC vs. Trumbull County Board of Revision*](#), (November 26, 2024), BTA No. 2023-754