

RECENT DECISIONS OF THE BOARD OF TAX APPEALS – OCTOBER 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 Week October 1, 2024

[*Brownstone Apartments I, LLC vs. Summit County Board of Revision*](#), (October 1, 2024),
BTA No. 2023-592

[*Victory Real Estate Holdings LLC vs. Lucas County Board of Revision, et al.*](#), (October 1, 2024),
BTA No. 2022-1155

[*Abigail Acquisition, LLC vs. Franklin County Board of Revision, et al.*](#) (October 2, 2024),
BTA No. 2019-461

[*Columbus City Schools Board of Education vs. Franklin County Board of Revision, et al.*](#)
(October 2, 2024), BTA No. 2019-394

[*Columbus City Schools Board of Education vs. Franklin County Board of Revision, et al.*](#),
(October 2, 2024), BTA No. 2019-393

[*Mark H. Gillis vs. Delaware County Board of Revision, et al.*](#), (October 3, 2024),
BTA No. 2023-901

[*Mark H. Gillis vs. Delaware County Board of Revision, et al.*](#), (October 3, 2024),
BTA No. 2023-826

[*Milford Exempted Village Board of Education vs. Clermont County Board of Revision, et al.*](#),
(October 3, 2024), BTA No. 2019-1288

[*Miles Landing Investments LLC vs. Lake County Board of Revision, et al.*](#), (October 4, 2024), BTA
No. 2024-593

Decisions Issued Week of October 7, 2024

[*Nour Properties II, LLC vs. Cuyahoga County Board of Revision, et al.*](#), (October 7, 2024),
BTA No. 2023-1548

[*Arlington Preservation Associates, LLC vs. Lorain County Board of Revision, et al.*](#), (October 7, 2024), BTA No. 2022-1194

[*John R. Lamer vs. Summit County Board of Revision*](#), (October 8, 2024), BTA No. 2024-468

[*Nour Properties, LLC vs. Cuyahoga County Board of Revision, et al.*](#), (October 8, 2024), BTA No. 2023-1549

[*ALW Real Estate, LLC vs. Cuyahoga County Board of Revision, et al.*](#), (October 8, 2024), BTA No. 2023-624

[*Thomas M. Braun and Mary M. Wada Braun vs. Montgomery County Board of Revision*](#), (October 10, 2024), BTA No. 2024-476

[*Brian Froehlich vs. Franklin County Board of Revision, et al.*](#), (October 10, 2024), BTA No. 2024-470 and BTA No. 2024-471

Decisions Issued Week of October 14, 2024

[*Bradford G. and Donna M. Nickels vs. Montgomery County Board of Revision*](#), (October 15, 2024), BTA No. 2024-383

[*Andrew Kocjan vs. Summit County Board of Revision*](#), (October 16, 2024), BTA No. 2023-611

[*Rene Perozeni vs. Cuyahoga County Board of Revision*](#), (October 16, 2024), BTA No. 2023-573

[*Patrick Kelly vs. Cuyahoga County Board of Revision*](#), (October 16, 2024), BTA No. 2023-510

Decisions Issued Week of October 21, 2024

[*Midland Towing and Auto Repair vs. Licking County Board of Revision*](#), (October 22, 2024), BTA No. 2024-623

Decisions Issued Week of October 28, 2024

[*Evelyn M. Miller vs. Montgomery County Board of Revision*](#), (October 28, 2024), BTA No. 2024-366