

## RECENT DECISIONS OF THE BOARD OF TAX APPEALS – SEPTEMBER 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 September 2, 2024

[\*Deborah Bel Pflieger vs. Cuyahoga County Board of Revision\*](#), (September 3, 2024),  
BTA No. 2023-471

[\*Thomas L. Ostendorf v. Montgomery County Board of Revision\*](#), (September 3, 2024),  
BTA No. 2021-2206

[\*CET Properties, LLC vs. Cuyahoga County Board of Revision, et al.\*](#), (September 5, 2024),  
BTA No. 2023-1509

[\*Mark H. Gillis vs. Delaware County Board of Revision, et al.\*](#), (September 6, 2024),  
BTA No. 2023-825

### Decisions Issued Week of September 9, 2024

[\*John E. Rees vs. Franklin County Board of Revision\*](#), (September 9, 2024), BTA No. 2024-527

[\*Clarksburg New Holland Ltd. v. Pickaway County Board of Revision\*](#), (September 10, 2024),  
BTA No. 2024-639

[\*John and Kathleen Meade vs. Lorain County Board of Revision\*](#), (September 11, 2024),  
BTA No. 2024-712

### Decisions Issued Week of September 16, 2024

[\*Mark H. Gillis vs. Delaware County Board of Revision, et al.\*](#), (September 16, 2024), BTA No. 2023-827, 2023-828, 2023-831, 2023-833, 2023-839, 2023-840, 2023-841, 2023-843, 2023-846, 2023-848, 2023-894, 2023-898, 2023-899

[\*Mark H. Gillis vs. Delaware County Board of Revision, et al.\*](#), (September 17, 2024), 2023-816, 2023-897

[Mark H. Gillis vs. Delaware County Board of Revision, et al.](#), (September 18, 2024), BTA No. 2023-1101, 2023-845, 2023-895, 2023-900, 2023-902, 2023-834, 2023-832

[Blake Berman and Miriam Weiss vs. Cuyahoga County Board of Revision](#), (September 19, 2024), BTA No. 2023-1307

Decisions Issued Week of September 23, 2024

[Mark H. Gillis vs. Delaware County Board of Revision, et al.](#), (September 23, 2024), BTA No. 2023-842

[Mark H. Gillis vs. Delaware County Board of Revision, et al.](#), (September 25, 2024), BTA No. 2023-313, 2023-314

[Mark H. Gillis vs. Delaware County Board of Revision, et al.](#), (September 25, 2024), BTA No. 2023-830

[Wandering Moose LLC vs. Cuyahoga County Board of Revision, et al.](#), (September 27, 2024), BTA No. 2024-528

Decisions Issued Week of September 30, 2024

[Pietro D'Amico vs. Cuyahoga County Board of Revision, et al.](#), (September 30, 2024), BTA No. 2024-574