

COPY

Tax year

2022

BOR no.

FILED  
CLARK COUNTY AUDITOR  
Rev. 12/22

County

Clark

Date received

JAN 27 2023

### Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back of complaint form.  
Attach additional pages if necessary.

JOHN S. FEDERER  
AUDITOR

This form is for full market value complaints only. All other complaints should use Form 100.

Original Complaint  Counter Complaint  
Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1. Owner of property	Raymond H Jr + Lisa	4616 Jeremy Ave Springfield OH 45502
2. Complainant if not owner		
3. Complainant agent		
4. Telephone number and email address of contact person	937-313-6470 <sup>PHONE</sup> lisacr69@gmail.com	
5. Complainant's relationship to property, if not owner	If more than one parcel is included, see "Multiple Parcels" instruction.	
6. Parcel numbers from tax bill	Address of property	
180-11-00030-404-020	4616 Jeremy Ave Springfield OH 45502	
7. Principal use of property	Open lot	

8. The increase or decrease in market value sought. Counter-complaints disputing auditor's value may appear in Column C.

Parcel number	Column A Complainant's estimate of value (Full Market Value)	Column B Auditor's value (Full Market Value)	Column C Change in value
180-11-00030-404-020	\$15,000	\$40,630	

9. The requested change in value is justified for the following reasons:  
 Bought property on 1-23-2020 for \$15,000, from Back Garner Jr Sandra K. They had purchased lot for \$19,000 on 1-8-2018. We feel that property value should be considered for the current market value of \$15,000.

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Line 10" on back.
11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.
12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.
13. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. 57.05(A)(1)(a) for more information.

- The property was sold in an arm's length transaction.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 57.05(A)(1)(b) requires this section to be completed.

- The complainant has provided notice that complies with R.C. 57.05(A)(1)(b) and the complainant has provided notice of the adoption of the resolution required by division (A)(2)(b) of that section as required by division (A)(1) of that section.

I declare under penalty of perjury that this complaint (including any attachments) was made voluntarily by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or agent (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Complainant or agent (signature) \_\_\_\_\_

Signature for agent (signature) \_\_\_\_\_ Date \_\_\_\_\_ County \_\_\_\_\_ Year \_\_\_\_\_

Notary \_\_\_\_\_

# Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE JANUARY 15 OF THE YEAR FOLLOWING THE YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COMPLAINT FOR A PREVIOUS YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT THE TAX YEAR HAS CLOSED.**

**Who May File:** Any person owning taxable real property in the county, the board of township trustees, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district within the county, or the mayor or legislative authority of any municipal corporation within the county, or the county auditor, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the full amount of taxes charged against the property, and the lease allows, or the tenant is deemed to have assumed, the burden of the tax. A complaint with respect to the property. See R.C. 5719.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is required to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership, and (3) form a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or stated as an aggregate sum for the economic unit. If more than three parcels are included on one complaint, use appropriate subsets of proper

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices that would be required by court regarding this complaint by email and regular mail instead of by certified mail.

**General Instructions:** Valuation complaints must relate to the total value of the land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not later than 10 days prior to the hearing of the date, time and place of the hearing. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing, which may also require the complainant and/or owner to provide the board additional information with any documents being submitted. Information submitted at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and other documents and expense statements for the property.

Ohio Revised Code section 5715.10(G) provides that "a complainant shall provide to the board of revision all information or evidence within the complainant's knowledge or constructive knowledge that is relevant to the complaint. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board."

**Instructions for Line 6:** In Column A enter the complainant's opinion of the full market value of the parcel before the application of any 2022 property tax levies. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 1.00. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10:** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other documents available if the buyer and seller were or are related or had any common business interests. Attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the value was determined.