

Tax year 2022 - 2024 BOR no. 2022-077
 County Clark Date received 3/9/23

DTE 1
Rev. 12/22

Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Gracy Family Farms, LLC	80066 Stott Road, New Carlisle, OH 45344	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person (937) 631-5711 dailgracy@aol.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	
300-06-00012-000-193		2250 W. First St., Springfield, OH 45504	
7. Principal use of property <u>Farm</u>			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
300-06-00012-000-193	\$ 35,000	\$ 122,730	(\$ 87,730)
9. The requested change in value is justified for the following reasons: Tax year 2021 market value for said buildings was \$40,830 and no updates have been completed and current buildings continue to depreciate.			

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. N/A

12. If any improvements were completed in the last three years, show date N/A and total cost \$ N/A.

13. Do you intend to present the testimony or report of a professional appraiser? Yes ~~FILED~~ Unknown
CLARK COUNTY AUDITOR

MAR 09 2023

JOHN S. FEDERER
AUDITOR

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAXYEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, 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 with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, 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 entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 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 entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** 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 equals or 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 listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

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

General Instructions: Valuation complaints must relate to the **total value** of both 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 less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. 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 8. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. 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 0.35. 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 evidence 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 values were determined.

Major repairs needed to house at 2250 W. First Street

1. Water system both cold and hot in bathrooms and kitchen need replaced as currently steel pipe with likely corrosion present.
2. Sewage system from kitchen and bathrooms need replaced and main line from house to septic tank need replaced.
3. Water pressure tank needs updated and properly installed with new well drilled as current is not proper depth.
4. HVAC duct work in basement and throughout house needs updated and replaced for proper ventilation.
5. Entry door to basement needs replaced and area coming into basement needs to be redone for safety.
6. Roof needs to be replaced with current flat roof section removed and gable roof installed for proper drainage, sheeting likely needs replaced along with soffit and fascia boards replaced.
7. Large percentage of spouting needs replaced and adjusted for proper drainage away from the house.
8. Both porches need major repair including floor and roofs, front porch needs support structures reset.
9. Stairs leading up to porches need to be redone for safety.
10. Exterior walls in all of house needs insulation along with attics.
11. The current exterior doors (four) are showing wear and will need replaced within the next 5 years.
12. Of approximately 27 windows in the house need replaced and all are currently single pane.
13. Large sections of interior plaster and lath will need to be replaced.
14. Electrical service will need updated.

Barns and exterior:

Once the current tenants of the house depart (wife's mother) most of the buildings will be demolished due to their failing infrastructure and cleaning of the property will start. Of the buildings planned to be destroyed are: old garage, chicken house, corn crib, scale shed and hog shed. The main barn is starting to deteriorate rapidly due to holes in the roof and windows allowing snow and rain to rot the main support

structures. The old barn design does not lend itself to housing livestock or modern machinery. The old metal silo will also need to be torn down and hole filled.