

Tax year 2022 BOR no. 2022-231 FILED  
 County Clark Date received 3-31-23 CLARK COUNTY AUDITOR  
 DTE 1 Rev. 12/22

**Complaint Against the Valuation of Real Property** MAR 31 2023

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 Form 100.  
 Original complaint | Counter complaint  
 Notices will be sent only to those named below. JOHN S. FEDERER AUDITOR

Name		Street address, City, State, ZIP code	
1. Owner of property	James L. & Barbra A. Estep	460 Tollhouse Rd. Springfield, OH 45504	
2. Complainant if not owner			
3. Complainant's agent	Thomas H. Lagos	5057 Shrine Rd. Springfield, OH 45502	
4. Telephone number and email address of contact person 937-323-5555 lagosth@yahoo.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	
300-06-00017-304-026		460 Tollhouse Rd. Springfield, OH 45504	
7. Principal use of property			
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
300-06-00017-304-026	261,745	285,950	24,205
9. The requested change in value is justified for the following reasons:  Land was overvalued, see Exhibit A			

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. section 5715.19(A)(2) for a complete explanation.

- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- 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. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

*THOMAS LAGOS*

Date 3/30/22 Complainant or agent (printed) THOMAS LAGOS Title (if agent) Attorney

Complainant or agent (signature) *[Signature]*

Sworn to and signed in my presence, this 30<sup>th</sup> day of March 2023  
(Date) (Month) (Year)

Notary *[Signature]*





Address	If Available		Current Valuation	Acreage	Valuation Per Acre
	Lot purchase Date	Lot purchase Amount			
460 Tollhouse	03/16/87	\$22,000	\$80,780	1.104	\$73,170
611 Hornwood	06/02/86	\$22,000	\$62,190	1.000	\$62,190
524 Tollhouse			\$58,890	1.013	\$58,134
440 Leander			\$57,140	0.987	\$57,893
435 Leander			\$68,520	1.198	\$57,195
485 Tollhouse	06/06/86	\$22,000	\$53,700	0.965	\$55,648
500 Tollhouse			\$54,580	0.985	\$55,411
450 Leander			\$58,010	1.049	\$55,300
419 Tollhouse	04/29/86	\$23,000	\$53,520	0.971	\$55,118
425 Tollhouse	05/16/86	\$24,000	\$61,520	1.122	\$54,831
384 Leander	05/24/89	\$51,000	\$58,510	1.098	\$53,288
405 Leander			\$57,890	1.097	\$52,771
393 Leander			\$62,610	1.196	\$52,349
391 Tollhouse			\$63,200	1.208	\$52,318
501 Tollhouse	05/10/88	\$21,800	\$58,340	1.122	\$51,996
435 Tollhouse			\$62,090	1.205	\$51,527
382 Leander	05/12/93	\$49,000	\$56,570	1.102	\$51,334
396 Tollhouse	06/11/86	\$22,000	\$55,750	1.102	\$50,590
395 Tollhouse			\$63,420	1.254	\$50,574
455 Tollhouse	08/29/86	\$22,000	\$56,940	1.127	\$50,524
536 Tollhouse	08/14/89	\$15,000	\$52,660	1.043	\$50,489
390 Tollhouse			\$67,170	1.333	\$50,390
465 Leander	02/12/86	\$22,000	\$56,040	1.122	\$49,947
395 Leander			\$55,360	1.116	\$49,606
495 Tollhouse			\$59,100	1.212	\$48,762
386 Tollhouse			\$57,940	1.192	\$48,607
509 Tollhouse			\$58,740	1.209	\$48,586
537 Tollhouse			\$58,970	1.227	\$48,060
614 Hornwood	01/01/85	\$21,000	\$72,480	1.518	\$47,747
525 Tollhouse			\$56,550	1.201	\$47,086
517 Tollhouse			\$56,780	1.209	\$46,964
401 Leander			\$57,230	1.256	\$45,565
390 Leander			\$67,520	1.497	\$45,104
430 Leander			\$66,450	1.636	\$40,617
420 Leander			\$63,290	1.885	\$33,576
400 Leander	07/30/91	\$52,000	\$63,840	2.049	\$31,157
430 Tollhouse	07/07/86	\$22,000	\$40,840	1.450	\$28,166
410 Leander			\$89,360	3.725	\$23,989
392 Tollhouse			\$87,400	3.789	\$23,067

Median valuation per acre	\$50,524
Average valuation per acre	\$48,965

Notes:

382 Leander above does not include 1.66 undeveloped valued at \$27,390  
390 Tollhouse above does not include 3.01 undeveloped valued at \$49,670  
430 Tollhouse above is net amount Regular lot 1.318 valued at \$66,770  
minus lot 0.132 valued at \$25,930



**PAMELA LITTLEJOHN**  
**CLARK COUNTY TREASURER**  
 P.O. BOX 1305  
 SPRINGFIELD, OHIO 45501-1305  
 937-521-1832

Please make checks payable to  
**PAMELA LITTLEJOHN,**  
**Treasurer**

**REAL ESTATE TAX: TAX YEAR 2022**

<b>PROPERTY ADDRESS:</b> 460 TOLLHOUSE RD		<b>STUB #</b> 30706	<b>PAGE</b> 11022/3 <b>LINE</b> 11022/3
 18821 1 AV 0.455 JAMES L & BARBARA A ESTEP 601 460 TOLLHOUSE ROAD SPRINGFIELD OH 45504-4903 		<b>PARCEL ID:</b> 300-06-00017-304-026	
		<b>TAX DISTRICT:</b> SPRINGFIELD TOWNSHIP CSLSD	
		<b>OWNER NAME:</b> (January 1) ESTEP JAMES L & BARBARA A	
		<b>LEGAL DESCRIPTION:</b> ABERFELDA HILL ADDITION NO 3-C / 72	

TAX RATES		MARKET VALUE			CURRENT TAXES	
EFFECTIVE TAX RATE	53.760112	Land	Building	Total	Gross Real Estate Taxes	7,396.92
GROSS TAX RATE	73.910000	80,780	205,170	285,950	Tax Reduction	-2,016.60
NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.079132	OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019783	TAXABLE VALUE			Subtotal	5,380.32
HMSTD RED VALUE CLASSIFICATION ACRES	R 510 0.0000	Land	Building	Total	Non Business Credit	-425.76
		28,270	71,810	100,080	Owner Occupancy Credit	-103.62
		HOMESTEAD	CAUV Value	TIF	Current Net Real Estate Taxes	4,850.94
					Current Net Taxes & Asmts (Year)	4,850.94
					Current Net Taxes & Asmts (Half)	2,425.47
DISTRIBUTION		SPECIAL ASSESSMENT				
Clark County	1,052.30	PROJ # AND DESCRIPTION	DELINQUENT	CURRENT		
Springfield Twp	442.28					
Clark-Shawnee Lsd	3,021.04					
Springfield Clark County Jvsd	172.76					
Clark County Health & Library Levy	162.56					
		TOTAL	0.00	0.00	PAYMENTS/CREDITS	0.00
		LAST DAY TO PAY WITHOUT PENALTY			TOTAL REAL ESTATE TAX DUE	\$2,425.47
		02/17/2023			FULL YEAR AMOUNT	\$4,850.94

**Return this portion with payment**  
**REAL PROPERTY 1st HALF 2022**  
**DUE 02/17/2023**

23921

<b>PROPERTY ADDRESS:</b> 460 TOLLHOUSE RD	<b>STUB #</b> 30706	<b>PARCEL NUMBER</b> 300-06-00017-304-026	<b>PAGE</b> 11022/3 <b>LINE</b> 11022/3
<b>OWNER NAME:</b> ESTEP JAMES L & BARBARA A		<b>HALF YEAR</b>	\$2,425.47
<b>Make Checks Payable to:</b> <b>PAMELA LITTLEJOHN or</b> <b>CLARK COUNTY TREASURER</b>	<b>TREASURER'S COPY</b>	<b>FULL YEAR</b>	\$4,850.94

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