

FILED
CLARK COUNTY AUDITOR
Year 2023
County Clark

BOR no. 2023-029
Date received 3/20/2024

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	Wholesalers Property Co., LLC, PO Box 54786, Lexington, KY 40555		
2. Complainant if not owner	Board of Education of the Clark-Shawnee Local Schools		
3. Complainant's agent	Mark Gillis, Rich & Gillis Law Group, LLC, 5747 Perimeter Dr., Ste 150, Dublin, OH 43017		
4. Telephone number and email address of contact person: (614) 228-5822; mgillis@richgillislawgroup.com			
5. Complainant's relationship to property if not owner: Section 5715.19, Ohio Revised Code			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
300-06-00012-000-152	2187 W. First St.		
7. Principal use of property: 340 Manufacturing and assembly-light			
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
300-06-00012-000-152	1,195,000	483,600	711,400
9. The requested change in value is justified for the following reasons: Recent arm's length sale of subject property for \$1,195,000			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 02/22/22 and sale price \$1,195,000 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 N/A and total cost \$ N/A

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;
- A substantial improvement was added to the property;
- The property lost value due to a casualty;
- Property's occupancy changed by 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.

Date 3/20/24 Complainant or agent (printed) Mark H. Gillis, Esq. Title (if Agent) Attorney for Complainant

Complainant or agent (signature) *[Signature]*
Sworn to and signed in my presence, this 20 day of February, 2024

Notary *[Signature]*



Bobbi Jo Leitz
Notary Public, State of Ohio
My Commission Expires 01-18-2025

The Complainant in this matter asserts that the following provisions contained in R.C. §5715.19 violate the Article XII, Section 2 of the Ohio Constitution (the Uniform Rule provision), and the Due Process and Equal Protection clauses of both the United States Constitution and the Ohio Constitution:

1. The requirement that a property must have been “*sold in an arm’s-length transaction, as described in section 5713.03 of the Revised Code*” before a complaint can be filed by a legislative authority of a subdivision, mayor of a municipal corporation, or third-party complainant as to property not owned by the complainant. There is no similar requirement imposed upon property owner complainants.
2. The requirement that a property must have been “*sold in an arm’s-length transaction, as described in section 5713.03 of the Revised Code, before, but not after, the tax lien date for the tax year for which the complaint is to be filed*” before a complaint can be filed by a legislative authority of a subdivision, mayor of a municipal corporation, or third-party complainant as to property not owned by the complainant. There is no similar requirement imposed upon property owner complainants.
3. The requirement that a property must have been “(i) *sold in an arm’s-length transaction, as described in section 5713.03 of the Revised Code, before, but not after, the tax lien date for the tax year for which the complaint is to be filed and (ii) the sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten percent and the amount of the filing threshold determined under division (J) of [R.C. 5715.19]*” before a complaint can be filed by a legislative authority of a subdivision, mayor of a municipal corporation, or third-party complainant as to property not owned by the complainant. There is no similar requirement imposed upon property owner complainants.
4. The requirement that a board of revision “is without jurisdiction to hear, and shall dismiss, the complaint” if “*the board of revision has not rendered its decision on the complaint within one year after the date the complaint was filed*” only if the original complaint is filed by the legislative authority of a subdivision, the mayor of a municipal corporation with territory in the county, or a third-party complainant. There is no similar requirement imposed upon original complaints filed by property owner complainants.

These issues are currently pending before the Franklin County Common Pleas Court in case 23CV-03-001706.



Real Property Conveyance Fee Statement of Value and Receipt

DTE 100 Rev. 5/20

If exempt by Ohio Revised Code section 319.54(G)(3), use form DTE 100(EX).
TYPE OR PRINT ALL INFORMATION.

Type Instrument: <u>GW</u>	Tax list year: <u>2021</u>	County number: <u>12</u>	Tax. dist. number: <u>1100</u>	Date: <u>2/22/2022</u>
Property located in: <u>Springfield Township</u> taxing district				Number: 693
Name on tax duplicate: <u>JRH 2187 II LLC</u>				No. of Parcels: <u>1</u>
Acct. or permanent parcel no.: <u>300-06-00012-000-152</u>				DTE Code No.: <u>340</u>
Description: _____				Neigh. Code: _____
Map book: _____ Page: _____				No. of Acres: _____
Platted: _____ Unplatted: _____				Land Value: _____
Auditor's comments: Split _____ New plat _____ New improvements _____ Partial value _____				Bldg. Value: _____
C.A.U.V. _____ Building removed _____ Other: <u>I</u>				Total Value: <u>0.00</u>

Grantee or Representative Must Complete All Questions in This Section. See Instructions on reverse

1. Grantor's name: JRH 2187 II LLC Phone: _____

2. Grantee's name: Wholesalers Property Co. LLC Phone: _____

Grantee's address: 3110 Kettering Blvd., Dayton, OH 45439

3. Address of property: 2187 West 1st Street, Springfield, OH 45504

4. Tax billing address: 3110 Kettering Blvd., Dayton, OH 45439

5. Are there buildings on the land? Yes No If yes, check type:
 1, 2 or 3 family dwelling _____ Condominium _____ Apartment: No. of units _____
 - Manufactured (mobile) home _____ Farm buildings _____ Other Manufacturing _____
 If land is vacant, what is intended use? _____

6. Conditions of sale (check all that apply) Grantor is relative _____ Part interest transfer _____ Land contract _____
 Trade _____ Life estate _____ Leased fee _____ Leasehold _____ Mineral rights reserved _____ Gift _____
 Grantor is mortgagee _____ Other Fee Simple _____

7. a) New mortgage amount (if any).....\$ _____
 b) Balance assumed (if any).....\$ _____
 c) Cash (if any).....\$ 1,194,995.50
 d) Total consideration (add lines 7a, 7b and 7c).....\$ 1,194,995.50
 e) Portion, if any, of total consideration paid for items other than real property.....\$ _____
 f) Consideration for real property on which fee is to be paid (7d minus 7e).....\$ 1,194,995.50
 g) Name of mortgagee n/a
 h) Type of mortgage - Conv. - F.H.A. - V.A. - Other _____
 i) If gift, in whole or part, estimated market value of real property.....\$ _____

8. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person or surviving spouse homestead exemption for the preceding or current tax year? Yes No If yes, complete form DTE 101.

9. Has the grantor indicated that this property qualified for current agricultural use valuation for the preceding or current tax year? Yes _____ No If yes, complete form DTE 102.

10. Application for owner-occupancy (2.5% on qualified levies) reduction. (Notice: Failure to complete this application prohibits the owner from receiving this reduction until another proper and timely application is filed.) Will this property be grantee's principal residence by Jan. 1 of next year? Yes _____ No If yes, the property must be the principal residence of the grantee.

I declare under penalties of perjury that this statement has been examined and is true to the best of my knowledge and belief it is a true, correct and complete statement.

BLAN MILLS - AGENT 12/29/2021
 Signature of grantee or representative Date

Number	693
No. of Parcels	1
DTE Code No.	340
Neigh. Code	
No. of Acres	
Land Value	
Bldg. Value	
Total Value	0.00
DTE Use Only	
DTE Use Only	
DTE Use Only	
DTE Use Only	
Consideration	
DTE Use Only Valid sale	1. Yes 2. No
Receipt Number	

Receipt for Payment of Conveyance Fee

The conveyance fee required by Ohio Revised Code section (R.C.) 319.54(G)(3) and, if applicable, the fee required by R.C. 322, in the total amount of \$ _____ has been paid by _____ and received by the _____ county auditor.

County auditor

02/22/2022
 11:54:28
 THE 13:34

202200002775 02/22/2022 01:50 PM
Filed for Record in CLARK County, Ohio
Nancy Pence, Recorder Rec Fees: \$54.00
WARR OR Vol 2206 Pgs 124 - 125

APPROVED
Clark County Tax Map

Transferred
Sale Price 1,195,000
693 JSL
FEB 22 2022

FEB 18 2022

AK
 Legal Description
 Survey Plat / Lotsplit
 Subdivision / Annexation

John S. Federer
Auditor

General Warranty Deed


38622-C
KNOW ALL MEN BY THESE PRESENTS, JRH 2187 II LLC, an Ohio Limited Liability Company, ("Grantor"), for One Dollar and other good and valuable consideration paid, does hereby grant, bargain, sell, and convey with General Warranty covenants to the said Wholesalers Property Co., LLC, a Delaware limited liability company ("Grantee"), whose tax mailing address is: 310 Kettering Blvd, Kettering OH 45439, the following described real estate:

EXHIBIT "A" IS ATTACHED HERETO AND MADE A PART HERETO

Commonly known as 2187 West 1st Street, Springfield, OH 45504
Parcel No. 3000600012000152

The said Grantor has hereunto set its hands this 29 day of December, 2021.

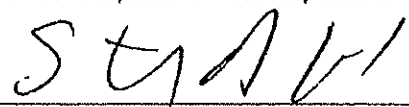
JRH 2187 II LLC

By: 3XE LLC, Its Sole Member

By: Cort G. Essig, Authorized Signatory


STATE OF Ohio, COUNTY OF FAMILY SS:

The foregoing instrument was acknowledged before me this 29 day of December, 2021, by Cort G. Essig, Authorized Signatory for 3XE LLC, Its Sole Member, Authorized Signatory JRH 2187 II LLC.

IN TESTIMONY THEREOF, I have hereunto subscribed my name and affixed my official seal on the day and year last aforesaid.


Notary Public

This instrument was prepared by:
Robert A. Calabrese Esq.
7365 E. Kemper Rd. Suite B
Cincinnati, OH 45249

STEPHEN DODD
Notary Public, State of Ohio
My Commission Has No Expiration
Section 147.03 O.R.C.




STEPHEN DODD
Notary Public, State of Ohio
My Commission Has No Expiration
Section 147.03 O.R.C.

PROMINENT TITLE AGENCY LLC
7365 E KEMPER RD
SUITE B
CINCINNATI, OH 45249



202200002775
BK 2206 PG 125

Exhibit "A"
Property Description

Situated in the Township of Springfield, County of Clark and State of Ohio, and bounded and described as follows:

Being part of Section 12, Town 4, Range 9, M.R.S. Beginning at a point in the center of the Troy Pike (State Route No. 70) which point is South 72 deg. 43' E. 325 feet from the point of intersection of the center line of the Troy Pike with the east line of the right of way of the D.T. & I. Railroad Company, being also the northeast corner of a certain 3.56 acre tract heretofore conveyed by the Merchants & Mechanics Federal Savings & Loan Association to the Steel Products Engineering Company by deed recorded in Volume 282, Page 446, Clark County Deed Records;

thence South 72 deg. 43' E. with the center line of the Troy Pike 300 feet to a point;

Thence South 17 deg. 17' W. 435.6 feet to a point;

Thence North 72 deg. 43' W. 300 feet to a point;

Thence North 17 deg. 17' E. 435.6 feet to the place of beginning, containing three acres. Excepting from the above a tract of .53 acres appropriated by the State of Ohio per Deed Volume 708, Page 72.

2187 W. First Street
Springfield, Ohio 45504

OR 2108-1005
PPN: 3000600012000152