

FILED
CLARK COUNTY AUDITOR

Tax year 2023 BOR no. 2023-034
County Clark Date received 3/20/2024

DTE 1
Rev. 12/22

Complaint Against the Valuation of Real Property

Answer 2024 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

HILLARY HAMILTON
AUDITOR

Original complaint Counter complaint

Notices will be sent only to those named below.

Name		Street address, City, State, Zip Code	
1. Owner of Property		AARR, LLC, 7100 E. Prentice Ave., Greenwood Village, CO 80111	
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		
See-attached.	See attached.		
7. Principal use of property: 330 Medium manufacturing and assembly			
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
See-attached.	1,588,000	297,150	1,290,850
9. The requested change in value is justified for the following reasons: Recent arm's length sale of subject property for \$1,588,000			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 11/27/23 and sale price \$1,588,000 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 3/26/24 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 26 day of February, 2024

Notary [Signature]



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

(6) and (8) Continuation

(6)

(8) Complainant's Opinion Of:

Parcel Number	Address Of Property	(A) Market Value	(B) Current Value	(C) Change in Value
1 300-06-00012-000-114	2118 W. First St. Springfield, OH 45504	806,000	159,000	647,000
2 300-06-00012-000-211	2140 W. First St. Springfield, OH 45504	782,000	154,290	627,710
TOTALS		1,588,000	313,290	1,274,710

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 FORM 100
Revised by County Auditor Brigid Kelly 3/23

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>2022</u>	County number <u>12</u>	Tax. dist. number <u>1100</u>	Date <u>11/27/2023</u>
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Property located in SPRING TOWNSHIP taxing district
 Name on tax duplicate BCS Real Estate Holding LLC Tax duplicate year 2022
 Acct. or permanent parcel no. 300-06-00012-000-011 Map book _____ Page _____
 Description 300-06-00012-000-114 Platted Unplatted

Auditor's comments: Split New plat New improvements Partial value
 C.A.U.V Building removed Other _____

Number <u>4174</u>
No. of Parcels <u>2</u>
DTE Code No. <u>455/330</u>
Neigh. Code
No. of Acres
Land Value <u>26070</u>
Bldg. Value <u>83580</u>
Total Value <u>109650</u>
DTE Use Only
DTE Use Only
DTE Use Only
Consideration
DTE Use Only Valid sale 1. Yes 2. No
Receipt Number

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

1. Grantor's name BCS Real Estate Holdings LLC Phone _____
 2. Grantee's name AARR, LLC Phone _____
 Grantee's address 7100 E. Prentice Ave., Greenwood Village, CO 80111
 3. Address of property 2118 & 2140 West 1st Street, Springfield, OH 45504
 4. Tax billing address 7100 E. Prentice Ave., Greenwood Village, CO 80111
 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 Commercial Building
 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).....\$ 990,000.00
 b) Balance assumed (if any).....\$ 598,000.00
 c) Cash (if any).....\$ 1,588,000.00
 d) Total consideration (add lines 7a, 7b and 7c).....\$ _____
 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).....\$ 1,588,000.00
 g) Name of mortgagee Credit Union 1
 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, is the property a multi-unit dwelling? Yes No
 11. Is this property leased or otherwise rented to tenants solely for residential purposes? Yes No If yes, new owner must complete and submit a Rental Registration Form to the County Auditor within 60 days (including weekends and holidays) of the date of this transfer to avoid a penalty on their tax bill.

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

Jon Sanders Printed Name of Grantee or Representative
[Signature] Signature of Grantee or Representative
10/18/2023 Date

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 _____ County Auditor

County Auditor

Date

<u>Parcel</u>	<u>Land</u>	<u>Building</u>	<u>Total</u>
300-06-00012-000-211	11250	42750	54000
300-06-00012-000-114	14820	40830	55650
	<u>26070</u>	<u>83580</u>	<u>109650</u>

"CONDITIONAL APPROVAL"

CLARK COUNTY ENGINEER
JOHNATHAN A. BURR, P.E., P.S.

Tax Map Department

BY: RMH

DATE: 11/15/23

**NEW SURVEY REQUIRED
FOR NEXT CONVEYANCE**

Transferred
Sale Price 1,588,000
474 JAL
NOV 27 2023

AUDITOR



202300013604 11/27/2023 03:43 PM
Filed for Record in CLARK County, Ohio
Nancy Pence, Recorder Rec Fees: \$78.00
WARR OR Vol 2230 Pgs 5268 - 5272

2023-50653-C **General Warranty Deed**

KNOW ALL MEN BY THESE PRESENTS, BCS Real Estate Holdings 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 AARR, LLC, a Colorado limited liability company ("Grantee"), Grantee's successors and assigns forever, whose tax mailing address is: 700 E. Prentice Ave., Glenwood Village, CO 80111, the following described real estate:

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

Commonly known as 2118 & 2140 West 1st Street, Springfield, OH 45504
Prior Deed Reference: Book 2065 Page 544; Clark County, Ohio

The said Grantor has hereunto set its hands this 17 day of October, 2023.

BCS Real Estate Holdings LLC

[Signature]
By: Brian Shaffer, Sole Member

STATE OF Ohio, COUNTY OF Hamilton, SS:

The foregoing instrument was acknowledged before me this 17 day of October, 2023, by Brian Shaffer, Sole Member of BCS Real Estate Holdings LLC.

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

[Signature]
Notary Public

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



JULIA C. SMITH
Notary Public, State of Ohio
My Comm. Expires Dec 12, 2026

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



202300013604
BK 2230 PG 5269

Exhibit "A"
Property Description

PARCEL 1 (PPN 3000600012000211):

Situated in the Township of Springfield, County of Clark, and State of Ohio:

Being in Section 12, Township 4, Range 9, M.R.S.

Beginning at a point in the centerline of State Route #41, said point being South 74 deg. 45' East, 709.25 feet from the intersection of the centerline of State Route #41 and the centerline of the D. T. & I. Railroad;

Thence North 15 deg. 15' East, 330.0 feet to an iron pin, passing an iron pin at 30.00 feet;

Thence South 74 deg. 45' East, 82.0 feet to an iron pin;

Thence South 15 deg. 15' West, 330.0 feet to a point in the centerline of State Route #41, passing an iron pin at 300.0 feet;

Thence with the centerline of State Route #41 North 74 deg. 45' West, 82.0 feet to the place of beginning, containing 0.62 acres.

EXCEPTING THEREFROM, a tract containing 0.165 acre, more or less, appropriated by the State of Ohio, as copies of the Judgment Entry having been recorded to Vol. 723, Page 865 Deed Records of Clark County, Ohio.

The following parcel located in Town 4, Range 9, BTMRS, Section 12, Springfield Township, Clark County, Ohio, and being more fully described as follows:

PARCEL NO. 6-WL (HIGHWAY)

(Hereinafter is described a warranty deed limited access parcel with a total area of about 0.165 of an acre taken along proposed State Route 41 off the northerly ride of the owners' property.)

Commencing at the southeast corner of Section 12, Town 4, Range 9, Springfield Township, Clark County, Ohio;

Thence South 05 deg. 57' 51" West, 187.44 feet to P.I. Station 705 plus 67.46 of existing State Route 41;

Thence North 65 deg. 41' 42" West, a distance of 2390.56 feet to a point on the westerly existing limited access line of State Route 68;



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Thence North 18 deg. 41' 40" East, a distance of 240.62 feet with said limited access line to a point on the proposed limited access line of proposed State Route 41, 140 feet right of proposed State Route 41 Station 681 plus 97.15;

Thence North 74 deg. 50' 12" West, with said limited access line a distance of 113.70 feet to a point on the owners' easterly property line and said point being a proposed limited access right-of-way corner 143.78 feet right of proposed State Route 41 Station 680 plus 79.94;

Thence North 18 deg. 23' 20" East, with the owners' easterly property line, 10.02 feet to another proposed limited access right-of-way corner 133.77 feet right of Station 680 plus 80.33; the place of beginning of this description;

Thence North 74 deg. 50' 12" West, a distance of 82.08 feet to another proposed limited access right-of-way corner in the owners' westerly property line 134.38 feet right of Station 679 plus 94.28;

Thence with the owners' westerly property line North 18 deg. 22' 09" East, a distance of 89.98 feet to the owners' northwesterly property corner, 44.57 feet right of proposed State Route 41 Station 680 plus 00.44;

Thence with the owners' northerly property line South 71 deg. 44' 59" East, a distance of 81.98 feet to his northeasterly property corner 48.27 feet right of proposed State Route 41 Station 680 plus 83.49;

Thence with the owners' easterly property line South 18 deg. 23' 20" West, a distance of 85.56 feet to the place of beginning, containing 0.165 of an acre, more or less, exclusive of the present road which occupies 0.00 acre.

PARCEL 2 (PPN 3000600012000114):

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

Situated in Section 12, Town 4, Range 9, M.R.S. and bounded and described as follows:

Being Lot Number One (1) on the recorded plat of the Ugo C. Marus Addition to Township of Springfield, as recorded in Plat Book 11, Page 72, of plat records, Clark County, Ohio.

Beginning at an iron pin in the center of State Route #41, said pin being South 74 deg. 45' East, 791.25 feet from a point where the center line of the main track of the D.T. and I.R.R. Company crosses the center line of Route #41;

Thence North 15 deg. 15' East, 330 feet to an iron pipe;



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Thence South 74 deg. 45' East, 114.00 feet to an iron pipe;

Thence South 15 deg. 15' West, 330.00 feet to an iron pin in the center of State Route #41;

Thence North 74 deg. 45' West, 114.00 feet to an iron pin, the place of beginning.

EXCEPTING the following described real property:

Situated in the Township of Springfield, County of Clark, State of Ohio, and in Section 12, Town 4, Range 9 BTRMRS, and bounded and described as follows:

PARCEL NO. 7 WL

Being a parcel of land lying on the right side of the centerline of a survey, made by the Department of Highways, and recorded in Book 13, Page 6, of the records of Clark County and being located within the following described points in the boundary thereof:

(Hereinafter is described a warranty deed limited access parcel with a total area of about 0.245 of an acre taken along proposed S.R. 41 off the Northerly side of the Grantors' property.)

Commencing at the Southeast corner of Section 12, Town 4, Range 9, BTMRS Springfield Township, Clark County, Ohio;

Thence South 5 deg. 57' 51" West, 185.44 feet to P.I. of existing S.R. 41 at Station 705+67.46;

Thence North 65 deg. 41' 42" West, a distance of 2390.56 feet to a point on the Westerly existing limited access line of U.S. Route 68;

Thence North 17 deg. 38' 15" East, a distance of 239.79 feet with said limited access line to a point on the proposed limited access line of proposed S.R. 41, 140 feet right of proposed S.R. 41 Station 682+02.58, the place of beginning of this description;

Thence North 75 deg. 25' 17" West, with said limited access line a distance of 115.40 feet to a point on the Grantors' Westerly property line 144.99 feet right of proposed S.R. 41 Station 680+88.19;

Thence with the Grantors' Westerly property line North 18 deg. 23' 10" East, a distance of 96.01 feet to the Grantors' Northwestern property corner 49.03 feet right of Station 680-91.53;

Thence with the Grantors' Northerly property line South 72 deg. 25' 54" East, a distance of 114.00 feet to his Northeasterly property corner 49.79 feet right of proposed S.R. 41 Station 682+02.35;



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Thence with the Grantors' Easterly property line South 17 deg. 38' 15" West, a distance of 90.21 feet to the place of beginning.

Containing 0.245 of an acre, more or less.

Description of this parcel based on survey made by Elwood Young.