

FILED
CLARK COUNTY AUDITOR

Tax year 2023
County Clark

BOR no. 2023-035
Date received 3/20/2024

DTE 1
Rev. 12/22

MAR 20 2024

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.

HILLARY HAMILTON
AUDITOR

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	Sheetz, Inc., 5700 Sixth Ave., Altoona, PA 16602		
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		
300-07-00003-000-135	4700 S. Charleston Pk.		
7. Principal use of property:	429 Other retail structures		
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
300-07-00003-000-135	3,130,000	791,880	2,338,120
9. The requested change in value is justified for the following reasons: Recent arm's length sale of subject property for \$3,130,000			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 09/27/22 and sale price \$3,130,000 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.

APPROVED
Clark County Tax Map

SEP 27 2022

JSM
 Legal Description
 Survey Plat / Lotsplit
 Subdivision / Annexation

Transferred
Sale Price 3,130,000
4101 JSL
SEP 27 2022

John S. Federer
Auditor



202200014357 09/27/2022 02:03 PM
Filed for Record in CLARK County, Ohio
Nancy Pence, Recorder Rec Fees: \$50.00
WARR OR Vol 2215 Pgs 5113 - 5116

File No.: 927426

ED 1 of 2

GENERAL WARRANTY DEED

Gallery 59 LLC, an Ohio Limited Liability Company, the designated Grantor herein, for valuable consideration received, hereby grants with general warranty covenants, to **Sheetz, Inc., a Pennsylvania corporation**, the designated Grantee herein, whose tax mailing address is:

5700 Sixth Avenue, Altoona, PA 16602
all interest in the following described real estate:

See Exhibit "A" attached hereto and made a part hereof.

Property Address: 4700 South Charleston Pike, Springfield, OH 45502

JSM 9/27/22

Parcel Number: 300-07-00003-000-135

Prior Instrument Reference: Official Record 2191 Page 2426 of the Clark County, Ohio Records.

Excepting from said general warranty covenants, legal highways, taxes and assessments from the date of the closing, covenants, conditions, restrictions and easements of record, and all mineral rights and interests previously transferred or reserved of record.

The Grantor herein has read this Deed and hereby acknowledges the voluntary signing hereof.

STEWART TITLE
259 WEST SCHROCK ROAD
WESTERVILLE, OH 43081



202200014357
BK 2215 PG 5114

Executed this 21st day of September, 2022.

Gallery 59 LLC,
an Ohio Limited Liability Company

By: *Bryan J. Krick*
Bryan J. Krick, Member

State of Ohio
County of Clark

This foregoing instrument was acknowledged before me this 21st day of September, 2022 by **Bryan J. Krick, Member of Gallery 59 LLC, an Ohio Limited Liability Company**, on behalf of the company.

Timothy W. Ruggles
Notary Public
My Commission Expires: 7/7/2025
This is an acknowledgment clause; no oath or affirmation was administered to the signer(s).



TIMOTHY W RUGGLES
Notary Public, State of Ohio
My Commission Expires
July 07, 2025

This instrument was prepared by:

Joseph E. Budde, Esq.
259 West Schrock Road
Westerville, OH 43081



202200014357
BK 2215 PG 5115

EXHIBIT "A" LEGAL DESCRIPTION

Situated in Springfield Township, Clark County Ohio, and located in the northwest quarter and southwest quarter of Section 3, Town 5, Range 9 B.T.M.R.S and being all of a 8.27-acre tract in the name of Gallery 59 LLC by Official Record 1951, Page 539, and part of a 42.11-acre tract in the name of Gallery 59 LLC by Official Record 2180, Page 1978 and more particularly described as follows:

Beginning, at a found 1" iron pin, being 0.3' north, at the intersection of the northerly right of way of State Route 41, and the easterly right of way of Interstate 70, said pin being 120.00 feet left of Station 167+10.00 and 616.07 feet right of Station 961+42.81 as shown on the Ohio Department of Highways Centerline Survey Plat CLA-40-17.87, said iron pin being South 64° 22' 12" East a distance of 953.25 feet from Clark County Monument 39 AZMK;

Thence, along the easterly right of way of Interstate 70, North 40° 43' 33" East, 207.21 feet to a set iron pin;

Thence, continuing along the easterly right of way of Interstate 70, North 2° 51' 22" West, 118.13 feet to a found 5/8" iron pin at the northwest corner of said 8.27-acre tract and southwesterly corner of said 42.11-acre tract;

Thence, continuing along the easterly right of way of Interstate 70, along the westerly line of said 42.11-acre tract, North 2° 53' 14" West, 231.01 feet to a set iron pin;

Thence, leaving the easterly right of way of Interstate 70, through the lands of said 42.11-acre tract the following three (3) courses:

1. South 89° 09' 40" East, 435.85 feet to a set iron pin;
2. South 60° 44' 10" East, 168.08 feet to a set iron pin;
3. South 15° 32' 52" East, 451.39 feet to a mag nail set at the centerline of Titus Road passing a set iron pin in the northerly right of way line of Titus Road at 421.11 feet;

Thence, along said centerline of Titus Road, along the northerly line of a tract in the name of DM MM & JM LLC., as recorded in Deed Book 1864, Page 1169, South 68° 02' 34" West, a distance of 272.84 feet to a mag nail set;

Thence, continuing along northwesterly line of said tract in the name of DM MM & JM LLC., and the northwesterly line of a tract in the name of Zip-In Inc., as recorded in Deed Book 741, Page 145, South 42° 11' 35" West, a distance of 541.60 feet to a mag nail set at the centerline of State Route 41; Thence, along the centerline of State Route 41, North 33° 50' 30" West, a distance of 29.31 feet to a mag nail set, also being the southwesterly corner of a tract in the name of the State of Ohio as recorded in Deed Volume 584, Page 586;

Thence, along the southeasterly line of said tract in the name of the State of Ohio, North 42° 12' 19" East, a distance of 157.71 feet to a found Stone;

Thence, continuing along said tract in the name of the State of Ohio, the following (3) courses:



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1. South 77° 48' 38" West, 51.34 feet to a set iron pin;
2. North 35° 25' 47" West, 190.09 feet to a found 1" iron pin;
3. North 29° 31' 41" West, 270.94 feet to the Point of Beginning, containing 11.031 acres of land more or less, with 0.585 acres being in the existing right of way of Titus Road and State Route 41. Being 4.033 acres out of Auditor's Parcel 3000700003000113 with 0.047 acres being in the existing right of way of Titus Road and 6.998 acres out of Auditor's Parcel 300070000300012 with 0.538 acres being in the existing right of way of Titus Road and State Route 41.

Subject to all covenants, restrictions, reservations and easements contained in any instrument of record pertaining to the above described tract of land.

All iron pins called as set are 5/8" x 30" rebar with yellow cap stamped "CESO".

Parcel Number 300-07-00003-000-135