

FILED  
CLARK COUNTY AUDITOR

Tax year 2023 BOR no. 2023-037  
County Clark Date received 3/20/2024

DTE 1  
Rev. 12/22

### Complaint Against the Valuation of Real Property

Answers to 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.

HILLARY HAMILTON  
AUDITOR

Name		Street address, City, State, Zip Code	
1. Owner of Property	Whirlwind Tunnels LLC, PO Box 2495, Springfield, OH 45501		
2. Complainant if not owner	Board of Education of the Springfield City 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: 453 Car wash - self service			
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.	2,400,000	647,610	1,752,390
9. The requested change in value is justified for the following reasons: Recent arm's length sale of subject property for \$2,400,000			

10. Was property sold within the last three years? Yes  No  Unknown  If yes, show date of sale 03/02/22 and sale price \$2,400,000 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;  The property lost value due to a casualty;
- A substantial improvement was added to the property;  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

## (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
1 330-06-00006-101-007	1851 N. Bechtle Ave. Springfield, OH 45504	1,527,200	412,010	1,115,190
2 340-07-00029-423-013	1650 E. Main St. Springfield, OH 45503	503,200	135,790	367,410
3 340-07-00029-423-014	1658 E. Main St. Springfield, OH 45503	114,400	30,920	83,480
4 340-07-00029-423-015	1662 E. Main St. Springfield, OH 45503	129,300	34,910	94,390
5 340-07-00029-423-016	1664 E. Main St. Springfield, OH 45503	125,900	33,980	91,920
<b>TOTALS</b>		<b>2,400,000</b>	<b>647,610</b>	<b>1,752,390</b>

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>MWD</u>	Tax list year: <u>2021</u>	County number: <u>12</u>	Tax. dist. number: <u>3020</u>	Date: <u>3/2/22</u>
Property located in: <u>Appl Corp</u>		taxing district		
Name on tax duplicate: <u>Spider Holdings Ltd</u>		Tax duplicate year: <u>2021</u>		
Acct. or permanent parcel no.: <u>340-09-0229-423-013</u>		Map book: _____ Page: _____		
Description: <u>340-09-0229-423-014 340-09-0229-423-015</u>		<input type="checkbox"/> Platted <input type="checkbox"/> Unplatted		
Auditor's comments: <input type="checkbox"/> Split <input type="checkbox"/> New plat <input type="checkbox"/> New improvements <input type="checkbox"/> Partial value		C		
<input type="checkbox"/> C.A.U.V <input type="checkbox"/> Building removed <input type="checkbox"/> Other				

Number	854
No. of Parcels	5
DTE Code No.	453
Neigh. Code	
No. of Acres	
Land Value	
Bldg. Value	
Total Value	
DTE Use Only	
DTE Use Only	
DTE Use Only	
Consideration	
DTE Use Only Valid sale	
1. Yes 2. No	
Receipt Number	

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

- Grantor's name: Whirlwind Turnouts, LLC Phone: \_\_\_\_\_
- Grantee's name: Spider Holdings, LTD Phone: \_\_\_\_\_
- Grantee's address: PO Box 2495, Spfld, OH 45501
- Address of property: 160, 165, 166, 167, 168 E. Main St, Spfld, OH 45503 and 1651 N. Bechtle Ave, Spfld 45504
- Tax billing address: PO Box 2495, Spfld, OH 45501
- 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 CAR WASHES
  - If land is vacant, what is intended use? \_\_\_\_\_
- 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 \_\_\_\_\_
- a) New mortgage amount (if any) \$ \_\_\_\_\_
- b) Balance assumed (if any) \$ \_\_\_\_\_
- c) Cash (if any) \$ \_\_\_\_\_
- d) Total consideration (add lines 7a, 7b and 7c) \$ 2,400,000.00
- 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) \$ 2,400,000.00
- g) Name of mortgagee \_\_\_\_\_
- 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

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

Signature of grantee or representative: \_\_\_\_\_ Date: 2-28-22

### 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: \_\_\_\_\_ Date: \_\_\_\_\_

BY: \_\_\_\_\_ DEPUTY AUDITOR

CHECK # \_\_\_\_\_

CONVEYANCE FEE ON THE PROPERTY DESCRIBED OF .40 CENTS PER 100 DOLLARS OF TOTAL CONSIDERATION OR VALUE, OR \$4.00 WHICHEVER IS GREATER IN THE AMOUNT OF (SEE CERTIFIED AMOUNT) HAS BEEN PAID.

5/12/2022

91 854

ALL COPIES MUST BE SUBMITTED INTACT AT TIME OF PAYING FEE

THIS DOCUMENT IS INVALID UNLESS CERTIFIED WITH THE COUNTY AUDITOR'S SIGNATURE.

JOHN S. FEDERER  
CLARK COUNTY AUDITOR  
COUNTY AUDITOR'S COPY

Sales Ratio: \_\_\_\_\_ %  Usable  Non Usable

CERTIFICATION OF PAYMENT

TRANSFER FEE \$0.50

TRANSFER FEE \$0.50

TRANSFER FEE \$0.50

TRANSFER FEE \$0.50

TRANSFER FEE \$0.50

TRANSFER FEE \$0.50

CHEKES PAID \$9,602.50

TOTAL \$9,602.50

CHEK # : 1

TIME 11:29



202200003293 03/03/2022 10:04 AM  
 Filed for Record in CLARK County, Ohio  
 Nancy Pence, Recorder Rec Fees: \$70.00  
 WARR OR Vol 2206 Pgs 2738 - 2741

**APPROVED**

Clark County Tax Map

MAR 02 2022

- Legal Description
- Survey Plat / Lotsplit
- Subdivision / Annexation

Transferred  
 Sale Price 240,000  
 354 Rec

MAR - 2 2022

John S. Federer  
 Auditor

**GENERAL WARRANTY DEED**

Spider Holdings, LTD, Grantor, an Ohio Limited Liability Company of Clark County, Ohio, for valuable consideration paid, grant(s) with general warranty covenants to Whirlwind Tunnels, LLC, Grantee, whose tax-mailing address is PO Box 2495  
Springfield, OH 45501 the following described **REAL PROPERTY**:

See attached exhibit A

The warranties of this Deed are subject to zoning ordinances, easements, reservations, covenants, and restrictions of record, if any, and taxes and assessments, general or special, which are a lien but not yet due and payable.

Prior Instrument Ref: Vol. 1213, Pgs. 310 and 311 and Vol. 2073, Pg. 586  
 Official Records  
 Parcel No. 340-07-00029-423-013, 340-07-00029-423-014, 340-07-00029-423-015, 340-07-00029-423-016, 330-06-00006-101-007  
 Property Address: 1650, 1658, 1662, 1664 E. Main St, Springfield, OH 45503 and 1851 N. Bechtle Ave., Springfield, OH 45504

Executed by him this 18 day of February, 2022.

Spider Holdings, LTD

James R. Pullins  
 By: James R. Pullins, Sole Member

COLE ACTON HARMON DUNN  
 HOLD

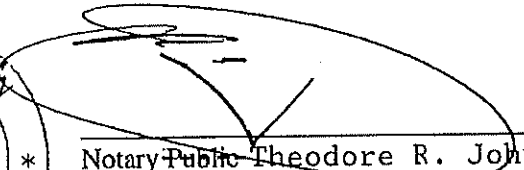


202200003293  
BK 2206 PG 2739

COUNTRY OF ARUBA, ss:

Be it remembered, that on this 18 day of February, 2022, before me, the subscriber, personally came the above named **Spider Holdings, LTD**, by **James R. Pullins**, its Sole Member, the Grantor(s) in the foregoing deed, and acknowledged the signing of the same to be his voluntary act and deed.



  
Notary Public Theodore R. Johnson  
civil law notary in Aruba

This instrument prepared by  
Cole Acton Harmon Dum  
A Legal Professional Association  
333 N. Limestone St., Suite 102  
Springfield, OH 45503  
(937) 322-0891



202200003293  
BK 2206 PG 2740

Exhibit A

PARCELS I, II, III, & IV:

Situate in the City of Springfield, County of Clark and State of Ohio:

TRACT I:

Being lots numbered 5606, 5607, and 5608 as the same are numbered and designated on the Plat of McNally's Addition A to the City of Springfield, recorded in Volume 2, Pages 230-231, of the Plat Records of Clark County.

TRACT II:

Situate in the City of Springfield, County of Clark and State of Ohio:

Being lot numbered 5609 as the same that is numbered and designated on the Plat of McNally's Addition A to the City of Springfield, recorded in Volume 694, Page 77.

The Plat of McNally's Addition A to the City of Springfield is now recorded in Volume 5, Page 52 of the Plat Records of Clark County, Ohio.

Property Address: 1650, 1658, 1662, & 1664 E. Main Street, Springfield, OH 45503  
Parcel Nos. 340-07-00029-423-013, 340-07-00029-423-014, 340-07-00029-423-015 & 340-07-00029-423-016

PARCEL V:

Situate in Section 6, Township 4, Range 9, M.R.S. City of Springfield, County of Clark, State of Ohio and being part of Lot 18881 as established by North Bechtle Square Section Three as recorded in Plat Book 17, Page 354 and being part of a tract of land conveyed to Leslie Development Company, Inc., as recorded in Official Record 1468, Page 712 (all references to deeds, microfiche, plats, surveys, etc. refer to the records of the Clark County Recorder's Office, unless noted otherwise) and being more particularly bounded and described as follows:

Commencing for reference at an iron pin and cap found at the Southerly corner of said Lot 18880, said corner being in the Northwest right-of-way line of Bechtle Avenue, said Bechtle Avenue being a 7.7282 acre tract of land conveyed to The City of Springfield as recorded in Official Record 1430, Page 2061 and shown on Survey Record Volume 16, Page 246A;



202200003293  
BK 2206 PG 2741

Thence along the Northwest right-of-way line of said Bechtle Avenue, North 36°00'01" East for two hundred twenty-one and 92/100 feet (221.92') to an iron pin and cap set at the true point of beginning of the herein described tract of land;

Thence on a new division line over said Lot 18881, North 53°59'59" West for two hundred thirty-nine and 01/100 feet (239.01') to an iron pin and cap set in the Southeasterly line of a tract of land conveyed to West Central Ohio Port Authority as recorded in Official Record 100, Page 212;

Thence along the Southeasterly line of said Port Authority land, North 36°00'01" East for one hundred twelve and 34/100 feet (112.34') to an iron pin found at the Westerly corner of Lot 18882 as established by said North Bechtle Square Section Three;

Thence along the Southwesterly line of said Lot 18882, South 53°59'59" East for two hundred thirty-nine and 01/100 feet (239.01') to an iron pin and cap found in the Northwest right-of-way line of said Bechtle Avenue;

Thence along the Northwest right-of-way line of said Bechtle Avenue, South 36°00'01" West for one hundred twelve and 34/100 feet (112.34') to the true point of beginning, containing 0.616 acres, more or less, subject however to all covenants, conditions, restrictions, reservations and easements contained in any instrument of record pertaining to the above described tract of land.

This description was prepared from a field survey performed in July of 2003, with bearings based upon the North line of Springfield Commons Section Three being South 84°37'52" East as shown in Plat Book 17, Page 272, Clark County Recorder's Office, Clark County, Ohio.

Property Address: 1851 N. Bechtle Avenue, Springfield, OH 45504  
Parcel No. 330-06-00006-101-007