

Tax year 2023 BOR no. 2023-050
 County CLARK Date received 4/18/2024

DTE 2
Rev. 12/22

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint
 Notices will be sent only to those named below.

1) Owner of property		Zuber Crossing, LLC	7771 Concord Rd., Delaware, OH 43015
2) Complainant if not owner		Northeastern Local S.D. Bd. of Educ.	4435 Bosart Road, Springfield, OH 45503
3) Complainant's agent		Robert M. Morrow, Esq.	612 Park Street, 3rd Fl., Columbus, OH 43215
4) Telephone number of contact person 614-573-3015			
5) Email address of complainant bmorrow@parkstreetlg.com			
6) Complainant's relationship to property, if not owner Board of Education			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
3200200001000141	1.41	Bechtle Rd.	

FILED
CLARK COUNTY AUDITOR
APR 18 2024

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

HILLARY HAMILTON
AUDITOR

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
3200200001000141	655,140	655,140	-0-

10) The requested change is justified for the following reasons: _____
No change in classification or value is justified. Any hearing on this refiling should be consolidated with BOR Case 2023-1049. See Exhibit A attached hereto.

11) 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 penalty 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 4-17-24 Complainant or agent [Signature] Title (if agent) Attorney
 Signature

Sworn to and signed in my presence, this _____ day of April year 2024

Notary [Signature] Signature



Crystal McCutchen
 Notary Public, State of Ohio
 My Commission Expires 03-20-2026

EXHIBIT A

The Complaint in this action should be dismissed. The owner has filed similar complaints for tax years 2020, 2021, 2022, and now for 2023. The filings have involved two school districts. The Board of Revision has rejected the same argument every year since the 2020 tax year. The allegations in the 2023 tax year filing are identical to the multiple filings which the Board has already rejected on three different occasions.

The 2020 tax year filing remains pending at the Board of Tax Appeals despite the fact that a hearing took place in April of 2022. The filing made for the 2021 tax year was rejected by the Board of Revision and ultimately dismissed on jurisdiction grounds by the Board of Tax Appeals. The same type of filing was made for the 2022 tax year which the Board of Revision likewise rejected. An appeal is pending at the Board of Tax Appeals and at the Appellant's request, a stay has been issued since the exact same issue is already pending from the 2020 tax year.

In addition, this is the second filing within the three-year triennial period. Testimony presented during the prior cases indicates that the representative of the owner is marketing the property as a commercial property. For the same reasons as in 2020, 2021 and 2023 tax year filings, this Board should deny the relief sought by the property owner in this case. This Board has rejected the same argument on three prior occasions.

In the event this matter is scheduled for hearing, this case should be consolidated with BOR Case No. 2023-049 which involves the same property owner and the Clark-Shawnee Local School District Board of Education.