

MAR 27 2024



Tax year 2023 BOR no. 2023-054  
County Clark Date received 3/27/2024

DTE 1  
Rev. 12/22

**HILLARY HAMILTON**  
**AUDITOR** **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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Bird Road Property LLC	3880 E. National Rd., Springfield, OH 45505	
2. Complainant if not owner			
3. Complainant's agent	Rebecca E. Mayer	PO Box 985, Waynesville, OH 45068	
4. Telephone number and email address of contact person	Rebecca E. Mayer, 513-897-9222 rebecca@mayer-law.com		
5. Complainant's relationship to property, if not owner	If more than one parcel is included, see "Multiple Parcels" Instruction.		
6. Parcel numbers from tax bill	Address of property		
300-07-00016-201-017	3640 E. High St., Springfield, OH 45505		
7. Principal use of property	vacant land with a small shed		
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
300-07-00016-201-017	196,000.00	318,350.00	122,350.00
9. The requested change in value is justified for the following reasons:	The property was purchased at auction in October, 2022. It was an arms length transaction and most accurately reflects the value of the property.		

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale 12/1/2022  
and sale price \$ 196,000.00 ; 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 \_\_\_\_\_ and total cost \$ \_\_\_\_\_

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.
- Occupancy change of 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 3/12/2024 Complainant or agent (printed) Rebecca E. Mayer Title (if agent) attorney

Complainant or agent (signature) Rebecca E. Mayer

Sworn to and signed in my presence, this 12<sup>th</sup> day of March, 2024  
(Date) (Month) (Year)

Notary Jennifer C. Anderson



**JENNIFER CAROL ANDERSON**  
Notary Public, State of Ohio  
My Commission Expires  
**August 5, 2026**



**A. Settlement Statement (HUD-1)**

**B. Type of Loan**

1.  FHA    2.  RHS    3.  Conv. Unins.    6. File Number: 20222194    7. Loan Number:    8. Mortgage Insurance Case Number:

4.  VA    5.  Conv. Ins.     Other

**C. Note:** This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(POC)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

**D. Name & Address of Borrower:** Bird Road Property, LLC, 3880 E. National Road, Springfield, OH 45505

**E. Name & Address of Seller:** The Board of Education, Springfield Local School District

**F. Name & Address of Lender:** Lender

**G. Property Location:** Property Address  
3640 E. High Street Springfield, Ohio 45505  
  
PIN  
300-07-00016-201-017

**H. Settlement Agent:** CAHD Title Agency, LLC, 333 N. Limestone Street, Suite 102, P.O. Box 1687, Springfield, OH 45501, (937) 322-0891  
**Place of Settlement:** 333 N. Limestone Street, Suite 102, P.O. Box 1687, Springfield, OH 45501

**I. Settlement Date:** 12/1/2022    **Proration Date:** 12/1/2022    **Disbursement Date:** 12/1/2022

J. Summary of Borrower's Transaction		K. Summary of Seller's Transaction	
<b>100. Gross Amount Due from Borrower</b>		<b>400. Gross Amount Due to Seller</b>	
101. Contract sales price	\$196,000.00	401. Contract sales price	\$196,000.00
102. Personal property		402. Personal property	
103. Settlement charges to borrower (line 1400)	\$10,318.50	403.	
104.		404.	
105.		405.	
<b>Adjustments for items paid by seller in advance</b>		<b>Adjustments for items paid by seller in advance</b>	
106. City/town taxes		406. City/town taxes	
107. County taxes		407. County taxes	
108. Assessments		408. Assessments	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
<b>120. Gross Amount Due from Borrower</b>	<b>\$206,318.50</b>	<b>420. Gross Amount Due to Seller</b>	<b>\$196,000.00</b>
<b>200. Amounts Paid by or in Behalf of Borrower</b>		<b>500. Reductions in Amount Due to Seller</b>	
201. Deposit or earnest money	\$2,500.00	501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)		502. Settlement charges to seller (line 1400)	\$0.00
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan	
205.		505. Payoff of second mortgage loan	
206.		506. Deposit or earnest money	\$2,500.00
207.		507.	
208.		508.	
209.		509.	
<b>Adjustments for items unpaid by seller</b>		<b>Adjustments for items unpaid by seller</b>	
210. City/town taxes		510. City/town taxes	
211. County taxes		511. County taxes	
212. Assessments		512. Assessments	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
<b>220. Total Paid by/for Borrower</b>	<b>\$2,500.00</b>	<b>520. Total Reduction Amount Due Seller</b>	<b>\$2,500.00</b>
<b>300. Cash at Settlement from/to Borrower</b>		<b>600. Cash at Settlement to/from Seller</b>	
301. Gross amount due from borrower (line 120)	\$206,318.50	601. Gross amount due to seller (line 420)	\$196,000.00
302. Less amounts paid by/for borrower (line 220)	(\$2,500.00)	602. Less reductions in amount due seller (line 520)	(\$2,500.00)
<b>303. Cash <input checked="" type="checkbox"/> From <input type="checkbox"/> To Borrower</b>	<b>\$203,818.50</b>	<b>603. Cash <input checked="" type="checkbox"/> To <input type="checkbox"/> From Seller</b>	<b>\$193,500.00</b>

**SUBSTITUTE FORM 1099 SELLER STATEMENT** - The information contained in Blocks E, G, H and I and on line 401 (or, if line 401 is asterisked, lines 403 and 404), 406, 407 and 408-412 (applicable part of buyer's real estate tax reportable to the IRS) is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction will be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.

**SELLER INSTRUCTION** - If this real estate was your principal residence, file form 2119, Sale or Exchange of Principal Residence, for any gain, with your income tax return; for other transactions, complete the applicable parts of form 4797, Form 6252 and/or Schedule D (Form 1040).

You are required to provide the Settlement Agent with your correct taxpayer identification number. If you do not provide the Settlement Agent with your correct taxpayer identification number, you may be subject to civil or criminal penalties.

*Paul J. Redford*  
The Board of Education, Springfield Local School District  
**Paul J. Redford, Board President**

L. Settlement Charges		
	Paid From Borrower's Funds at Settlement	Paid From Seller's Funds at Settlement
<b>700. Total Real Estate Broker Fees</b>		
Division of commission (line 700) as follows:		
701.		
702.		
703. Commission paid at settlement		
704.		
<b>800. Items Payable in Connection with Loan</b>		
801. Our origination charge (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen (from GFE #2)		
803. Your adjusted origination charges (from GFE A)		
804. Appraisal fee (from GFE #3)		
805. Credit report (from GFE #3)		
806. Tax service (from GFE #3)		
807. Flood certification (from GFE #3)		
808.		
<b>900. Items Required by Lender to Be Paid in Advance</b>		
901. Daily interest charges from (from GFE #10)		
902. Mortgage insurance premium for (from GFE #3)		
903. Homeowner's insurance for (from GFE #11)		
904.		
905.		
<b>1000. Reserves Deposited with Lender</b>		
1001. Initial deposit for your escrow account (from GFE #9)		
1002. Homeowner's insurance		
1003. Mortgage insurance		
1004. City property taxes		
1005. County property taxes		
1006. Annual Assessments (maint.)		
1007.		
1008.		
1009. Aggregate Adjustment		
<b>1100. Title Charges</b>		
1101. Title services and lender's title insurance (from GFE #4)	\$460.00	
1102. Settlement or closing fee to CAHD Title Agency, LLC \$250.00		
1103. Owner's title insurance (from GFE #5)		
1104. Lender's title insurance		
1105. Lender's title policy limit		
1106. Owner's title policy limit		
1107. Agent's portion of the total title insurance premium		
1108. Underwriter's portion of the total title insurance premium		
1109. Title Exam Update Fee to CAHD Title Agency, LLC \$75.00		
1110. Incoming Wire Fee to CAHD Title Agency, LLC \$25.00		
1111. Deed Prep Fee to Cole Acton Harmon Dunn \$75.00		
1112. Outgoing Wire Fee to CAHD Title Agency, LLC \$35.00		
1113.		
1114.		
1115.		
<b>1200. Government Recording and Transfer Charges</b>		
1201. Government recording charges (from GFE #7) \$58.00		
1202. Deed \$58.00 Mortgage Releases \$58.00		
1203. Transfer taxes (from GFE #8) \$0.50		
1204. City/County tax/stamps Deed \$0.50 \$0.50		
1205. State tax/stamps		
1206.		
<b>1300. Additional Settlement Charges</b>		
1301. Required services that you can shop for (from GFE #6) \$9,800.00		
1302. Administrative Fee to The Board of Education, Springfield Local School District \$9,800.00		
1303.		
1304.		
1305.	\$10,318.50	\$0.00
<b>1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)</b>		

Items marked "POC" were paid outside the closing by: Borrower (POCB), Lender (POCL), Mortgage Broker (POCM), Other (POCO), Real Estate Agent (POCR), or Seller (POCS).

**CERTIFICATION:**

I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a copy of HUD-1 Settlement Statement. The Settlement Agent does not warrant or represent the accuracy of information provided by any party, including information concerning POC items and information supplied by the lender in this transaction appearing on this HUD-1 Settlement Statement pertaining to "Comparison of Good Faith Estimate (GFE) and HUD-1 Charges" and "Loan Terms", and the parties hold harmless the Settlement Agent as to any inaccuracies in such matters.

*See attached*  
 Bird Road Property, LLC  
 To the best of my knowledge, the HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds which were received and have been or will be disbursed by the undersigned as part of the settlement of this transaction.

*[Signature]*  
 The Board of Education, Springfield Local School District

*[Signature]*  
 CAHD Title Agency, LLC

*12-1-22*  
 Date

**WARNING:** It is a crime to knowingly make false statements to the United States on this or any other similar form. Penalties upon conviction can include a fine and imprisonment. For details see: Title 18, U.S. Code Section 1001 and Section 1010

*David J. Rehart, Board President*


L. Settlement Charges		
700. Total Real Estate Broker Fees		
701. Division of commission (See 201) as follows:		
702. Commission fee of settlement		
100. Items Payable in Connection with Loan		
101. One originator charge	From CFE #1	
102. Two month charge (bonus) for the month before loan closing	From CFE #2	
103. Year adjusted origination charges	From CFE #3	
104. Appraisal fee	From CFE #4	
105. Credit report	From CFE #5	
106. Tax service	From CFE #6	
107. Three verifications	From CFE #7	
200. Items Required by Lender to Be Paid in Advance		
201. Fully integrated charge fees	From CFE #8	
202. Mortgage insurance premium fee	From CFE #9	
203. Homeowner's insurance fee	From CFE #11	
204.		
205.		
1000. Reserves Deposited with Lender		
1001. 12th month for your escrow account	From CFE #12	
1002. Homeowner's insurance		
1003. Mortgage insurance		
1004. City property taxes		
1005. County property taxes		
1006. Annual Assessments (incl.)		
1007.		
1008. Additional Assessments		
1100. Title Charges		
1101. Title services and broker's title insurance	From CFE #14	\$100.00
1102. Settlement of closing fee to CASH Title Agency, LLC		\$200.00
1103. Owner's title insurance	From CFE #15	
1104. Lender's title insurance		
1105. Lender's title policy fee		
1106. Owner's title policy fee		
1107. Agents portion of the full title insurance premium		
1108. Underwriter's portion of the full title insurance premium		
1109. The Exam Underwriter Fee to CASH Title Agency, LLC	\$75.00	
1110. Printing Wire Fee to CASH Title Agency, LLC	\$10.00	
1111. Home Prep Fee to Cash Home Services, LLC	\$15.00	
1112. Shipping Wire Fee to CASH Title Agency, LLC	\$35.00	
1113.		
1114.		
1115.		
1200. Government Recording and Transfer Charges		
1201. Government recording charges	From CFE #17	\$50.00
1202. Direct 305 Day Mortgage Reduction	\$50.00	
1203. Transfer taxes	From CFE #18	\$2.00
1204. City/County recording fees \$0.50	\$2.00	
1205. State recording		
1206.		
1300. Additional Settlement Charges		
1301. Payroll services that you can't stop for	From CFE #19	\$9,000.00
1302. Anticipatory Fee to The Board of Education Springfield Local School District \$25,000.00		
1303.		
1304.		
1305.		
1400. Total Settlement Charges (enter on lines 103, Section J and 602, Section R)		\$10,318.00
		\$0.00

Items marked "FCI" mean FCI is to be paid by Borrower (1) 1000, Lender (1) 1100, Mortgage Broker (1) 1200, Other (1) 1300, FCI (Escrow Agent) (1) 1400 or Seller (1) 1500.

**CERTIFICATION:**

I, the undersigned, certify that the above information is true and correct to the best of my knowledge and belief. I am a licensed real estate professional and I have reviewed all records and documents made or prepared or to be made or prepared in the preparation of this mortgage. I further certify that I have received a copy of HUD-1 Settlement Statement. The Settlement Agent does not warrant or represent the accuracy of information provided by any party, including information contained on HUD-1 Settlement Statement supplied by the lender in the transaction reported on the HUD-1 Settlement Statement and including all "Completion of Good Faith Estimate (CFE) and HUD-1 Charges" and "Loan Terms", and the particular terms of the Settlement Agent as to any measure taken in such matters.

  
 Settlement Agent

  
 The Board of Education, Springfield Local School District  
 To the best of my knowledge, the HUD-1 Settlement Statement which was prepared is a true and accurate account of the funds which were received and how it was used or will be used by the settlement agent as part of the settlement of this transaction.

# 12-1-22

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Mayer Law, Ltd.  
136 N. US 42, P.O. Box 985  
Waynesville, Ohio 45068  
Fax: 513.897.2423  
Phone: 513.897.9222

Donald G. Mayer  
don@mayer-law.com

Rebecca E. Mayer  
rebecca@mayer-law.com

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March 12, 2024

Clark County Board of Revision  
31 N. Limestone St.  
PO Box 1325  
Springfield, OH 45501

*Via certified mail*

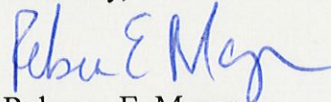
Re: Complaint Against the Valuation of Real Property

Dear Clark County Board of Revision,

Enclosed is a Complaint Against the Valuation of Real Property for the real estate located at 3640 E. High St., Springfield, OH 45505, Parcel No. 300-07-00016-201-017. Also enclosed is a copy of the closing statement from when my client purchased the property on December 1, 2022.

Please contact my office to schedule the hearing on the complaint, or if you need any additional information at this time.

Sincerely,



Rebecca E. Mayer

Enclosure

CC: Jagtar Singh