

FEB 20 2025

Tax year 2024  
County Clark

BOR no. 2024-018  
Date received 2/20/2025

DTE 2  
Rev. 12/22

HILLARY HAMILTON

AUDITOR

## 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.

	Name	Street address, City, State, ZIP code	
1) Owner of property	Jeffrey G. Sparks	3465 Laybourne Rd. Spfld, OH 45805	
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person	937-561-1962		
5) Email address of complainant	JBSACE6@aol.com		
6) Complainant's relationship to property, if not owner			
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	
300-07-00015-402-009	12.63	3601 Laybourne Rd.	
300-07-00015-402-005	10.00	3465 Laybourne Rd.	
300-07-00009-000-085	41.88	3637 Laybourne Rd.	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041.			
<input type="checkbox"/> The classification of property under RC 319.302.			
<input checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.			
<input type="checkbox"/> The valuation of property on the agricultural land tax list.			
<input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).			
<input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.			
<input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
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

10) The requested change is justified for the following reasons: I always walk the CAUV renewal over to next office after paying property taxes - If not the renewal is said to be received April 19, 2024. I do not believe that is a fair increase

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 2-20-2025 Complainant or agent Jeffrey G. Sparks Title (if agent) \_\_\_\_\_  
Signature

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_  
Signature



PAMELA LITTLEJOHN  
CLARK COUNTY TREASURER  
P.O. BOX 1305  
SPRINGFIELD, OHIO 45501-1305  
937-521-1832

**DUE BY**  
**02/23/2024**

**Card Payments**  
[www.clarkcountyohio.gov](http://www.clarkcountyohio.gov)  
or  
1-833-440-5495

REAL ESTATE TAX: TAX YEAR 2023				PARCEL ID: 300-07-00015-402-005			
<div>20786 1 AV 0.507 JEFFREY G SPARKS 65 210 3465 LAYBOURNE RD SPRINGFIELD OH 45505-3601</div> <div>YNNNN</div> <div>CLARK COUNTY OHIO</div> <div>65 210</div> <div>3465 LAYBOURNE RD</div> <div>SPRINGFIELD OH 45505-3601</div> <div>CLARK COUNTY OHIO</div>				PROPERTY ADDRESS: 3465 LAYBOURNE RD			
				TAX DISTRICT: SPRINGFIELD TOWNSHIP CSLSD			
				OWNER NAME: (January 1) SPARKS JEFFREY G (THELMA E SPARKS LIFE EST)			
				LEGAL DESCRIPTION: PT S E QR			
<b>TAX RATES</b>		<b>MARKET VALUE</b>			<b>CURRENT TAXES</b>		
EFFECTIVE TAX RATE 54.198712		Land	Building	Total	<div>Gross Real Estate Taxes 6,921.54 Tax Reduction -1,861.02 Subtotal 5,060.52 Non Business Credit -400.18 Owner Occupancy Credit -69.50 Homestead Reduction -447.92 Current Net Real Estate Taxes 4,142.92 Current Net Taxes &amp; Asmts (Year) 4,142.92 Current Net Taxes &amp; Asmts (Half) 2,071.46</div>		
GROSS TAX RATE 74.130000		89,350	218,090	307,440			
NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.079076		<b>TAXABLE VALUE</b>					
OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019769		Land	Building	Total			
HMSTD RED VALUE 9170		17,040	76,330	93,370			
CLASSIFICATION A 111		HOMESTEAD	CAUV Value	TIF			
ACRES 10.0000		9,170	48,690				
<b>DISTRIBUTION</b>		<b>SPECIAL ASSESSMENT</b>					
Clark County 826.14		PROJ # AND DESCRIPTION	DELINQUENT	CURRENT			
Springfield Twp 349.51							
Clark-Shawnee Lsd 2,679.51							
Springfield Clark County Jvsd 150.35							
Clark County Health & Library Levy 137.41							
		TOTAL	0.00	0.00	PAYMENTS/CREDITS 0.00		
<b>LAST DAY TO PAY WITHOUT PENALTY 02/23/2024</b>					TOTAL REAL ESTATE TAX DUE \$2,071.46		
					FULL YEAR AMOUNT \$4,142.92		





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02/28/2025

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<b>REAL ESTATE TAX: TAX YEAR 2024</b>		<b>PARCEL ID:</b> 300-07-00015-402-005																										
 20683 1 AV 0.545 JEFFREY G SPARKS 66 150 3465 LAYBOURNE RD SPRINGFIELD OH 45505-3601 		<b>PROPERTY ADDRESS:</b> 3465 LAYBOURNE RD																										
		<b>TAX DISTRICT:</b> SPRINGFIELD TOWNSHIP CSLSD																										
		<b>OWNER NAME:</b> (January 1) SPARKS JEFFREY G (THELMA E SPARKS LIFE EST)																										
		<b>LEGAL DESCRIPTION:</b> PT S E QR																										
<b>TAX RATES</b>		<b>MARKET VALUE</b>		<b>CURRENT TAXES</b>																								
EFFECTIVE TAX RATE 55.496684 GROSS TAX RATE 75.440000		Land	Building	Total	<table border="1"><tr><td>Gross Real Estate Taxes</td><td>8,117.36</td></tr><tr><td>Tax Reduction</td><td>-2,145.92</td></tr><tr><td>Subtotal</td><td>5,971.44</td></tr><tr><td>Non Business Credit</td><td>-460.72</td></tr><tr><td>Owner Occupancy Credit</td><td>-69.50</td></tr><tr><td>Homestead Reduction</td><td>-491.44</td></tr><tr><td>CAUV Recoupment</td><td>2,176.88</td></tr><tr><td>CAUV Rollback</td><td>-172.48</td></tr><tr><td>Current Net Real Estate Taxes</td><td>6,954.18</td></tr><tr><td>Current Net Taxes &amp; Asmts (Year)</td><td>6,954.18</td></tr><tr><td>Current Net Taxes &amp; Asmts (Half)</td><td>3,477.09</td></tr></table>		Gross Real Estate Taxes	8,117.36	Tax Reduction	-2,145.92	Subtotal	5,971.44	Non Business Credit	-460.72	Owner Occupancy Credit	-69.50	Homestead Reduction	-491.44	CAUV Recoupment	2,176.88	CAUV Rollback	-172.48	Current Net Real Estate Taxes	6,954.18	Current Net Taxes & Asmts (Year)	6,954.18	Current Net Taxes & Asmts (Half)	3,477.09
Gross Real Estate Taxes	8,117.36																											
Tax Reduction	-2,145.92																											
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Current Net Taxes & Asmts (Year)	6,954.18																											
Current Net Taxes & Asmts (Half)	3,477.09																											
NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.077152 OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019288		89,350	218,090	307,440																								
<b>TAXABLE VALUE</b>		Land	Building	Total																								
HMSTD RED VALUE 9800 CLASSIFICATION A 111 ACRES 10.0000		31,270	76,330	107,600																								
<b>DISTRIBUTION</b>		HOMESTEAD	CAUV Value	TIF																								
Clark County 1,376.44 Springfield Twp 587.23 Clark-Shawnee Lsd 4,511.20 Springfield Clark County Jvsd 250.32 Clark County Health & Library Levy 228.99		9,800																										
		<b>SPECIAL ASSESSMENT</b>																										
		PROJ # AND DESCRIPTION	DELINQUENT	CURRENT																								
		TOTAL	0.00	0.00																								
		<b>LAST DAY TO PAY WITHOUT PENALTY 02/28/2025</b>																										
		<b>TOTAL REAL ESTATE TAX DUE</b>		\$3,477.09																								
		<b>FULL YEAR AMOUNT</b>		\$6,954.18																								

Return this portion with payment  
REAL PROPERTY 1st HALF 2024  
DUE 02/28/2025

26414

PROPERTY ADDRESS: 3465 LAYBOURNE RD	TREASURER'S COPY	<b>PARCEL NUMBER</b> 300-07-00015-402-005	
OWNER NAME: SPARKS JEFFREY G (THELMA E SPARKS LIFE EST)			
Make Checks Payable to: <b>CLARK COUNTY TREASURER</b>		HALF YEAR	\$3,477.09
	FULL YEAR	\$6,954.18	

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CLARK COUNTY TREASURER



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REAL ESTATE TAX: TAX YEAR 2024				PARCEL ID: 300-07-00015-402-009	
 20683 1 AV 0.545 JEFFREY G SPARKS 66 150 3465 LAYBOURNE RD SPRINGFIELD OH 45505-3601 				PROPERTY ADDRESS: 3601 LAYBOURNE RD	
				TAX DISTRICT: SPRINGFIELD TOWNSHIP CSLSD	
				OWNER NAME: (January 1) SPARKS JEFFREY G	
				LEGAL DESCRIPTION: PT S E QR	
<b>TAX RATES</b>		<b>MARKET VALUE</b>		<b>CURRENT TAXES</b>	
EFFECTIVE TAX RATE 55.496684 GROSS TAX RATE 75.440000		Land	Building	Total	Gross Real Estate Taxes 4,839.54 Tax Reduction -1,279.40 Subtotal 3,560.14 Non Business Credit -274.68 CAUV Recoupment 3,194.09 CAUV Rollback -253.10 Current Net Real Estate Taxes 6,226.45 Current Net Taxes & Asmts (Year) 6,226.45 Current Net Taxes & Asmts (Half) 3,113.23
NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.077152	OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019288	109,100	74,160	183,260	
<b>TAXABLE VALUE</b>		Land	Building	Total	
HMSTD RED VALUE 0 CLASSIFICATION A 114 ACRES 12.6300		38,190	25,960	64,150	
<b>DISTRIBUTION</b>		HOMESTEAD	CAUV Value	TIF	
Clark County 1,232.40 Springfield Twp 525.78 Clark-Shawnee Lsd 4,039.12 Springfield Clark County Jvsd 224.12 Clark County Health & Library Levy 205.03		<b>SPECIAL ASSESSMENT</b>			
		PROJ # AND DESCRIPTION	DELINQUENT	CURRENT	
		TOTAL	0.00	0.00	PAYMENTS/CREDITS 0.00
		<b>LAST DAY TO PAY WITHOUT PENALTY 02/28/2025</b>		TOTAL REAL ESTATE TAX DUE \$3,113.23	
				FULL YEAR AMOUNT \$6,226.45	

Return this portion with payment  
REAL PROPERTY 1st HALF 2024  
DUE 02/28/2025

PROPERTY ADDRESS: 3601 LAYBOURNE RD		PARCEL NUMBER 300-07-00015-402-009
OWNER NAME: SPARKS JEFFREY G		
Make Checks Payable to: <b>CLARK COUNTY TREASURER</b>	TREASURER'S COPY	HALF YEAR \$3,113.23
		FULL YEAR \$6,226.45

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1-833-440-5495

**REAL ESTATE TAX: TAX YEAR 2023**

**PARCEL ID:** 300-07-00015-402-009



20786 1 AV 0.507  
JEFFREY G SPARKS 65 210  
3465 LAYBOURNE RD  
SPRINGFIELD OH 45505-3601



**PROPERTY ADDRESS:** 3601 LAYBOURNE RD

**TAX DISTRICT:** SPRINGFIELD TOWNSHIP CSLSD

**OWNER NAME:** (January 1) SPARKS JEFFREY G

**LEGAL DESCRIPTION:** PT S E QR

**TAX RATES**

EFFECTIVE TAX RATE 54.198712  
GROSS TAX RATE 74.130000

NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.079076  
OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019769

HMSTD RED VALUE 0  
CLASSIFICATION A 114  
ACRES 12.6300

**DISTRIBUTION**

Clark County 431.36  
Springfield Twp 182.49  
Clark-Shawnee Lsd 1,399.09  
Springfield Clark County Jvsd 78.51  
Clark County Health & Library Levy 71.75

**MARKET VALUE**

Land	Building	Total
109,100	74,160	183,260

**TAXABLE VALUE**

Land	Building	Total
17,380	25,960	43,340
HOMESTEAD	CAUV Value	TIF
	49,650	

**SPECIAL ASSESSMENT**

PROJ # AND DESCRIPTION	DELINQUENT	CURRENT
TOTAL	0.00	0.00

**CURRENT TAXES**

Gross Real Estate Taxes	3,212.80
Tax Reduction	-863.84
Subtotal	2,348.96
Non Business Credit	-185.76
Current Net Real Estate Taxes	2,163.20
Current Net Taxes & Asmts (Year)	2,163.20
Current Net Taxes & Asmts (Half)	1,081.60

**PAYMENTS/CREDITS** 0.00

**TOTAL REAL ESTATE TAX DUE** \$1,081.60

**FULL YEAR AMOUNT** \$2,163.20

**LAST DAY TO PAY WITHOUT  
PENALTY  
02/23/2024**



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CLARK COUNTY TREASURER

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02/28/2025

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REAL ESTATE TAX: TAX YEAR 2024

PARCEL ID: 300-07-00009-000-085

PROPERTY ADDRESS: 3637 LAYBOURNE RD

TAX DISTRICT: SPRINGFIELD TOWNSHIP CSLSD

OWNER NAME: (January 1) SPARKS JEFFREY G

LEGAL DESCRIPTION: S E P T S E Q R

TAX RATES

EFFECTIVE TAX RATE 55.496684  
GROSS TAX RATE 75.440000

NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.077152  
OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019288

HMSTD RED VALUE 0  
CLASSIFICATION A 111  
ACRES 41.8800

DISTRIBUTION

Clark County 3,118.19  
Springfield Twp 1,330.31  
Clark-Shawnee Lsd 10,219.67  
Springfield Clark County Jvsd 567.07  
Clark County Health & Library Levy 518.77

MARKET VALUE

Land	Building	Total
292,040	0	292,040

TAXABLE VALUE

Land	Building	Total
102,210	0	102,210
HOMESTEAD	CAUV Value	TIF

SPECIAL ASSESSMENT

PROJ # AND DESCRIPTION	DELINQUENT	CURRENT
TOTAL	0.00	0.00

CURRENT TAXES

Gross Real Estate Taxes	7,710.78
Tax Reduction	-2,038.40
Subtotal	5,672.38
Non Business Credit	-437.64
CAUV Recoupment	11,424.47
CAUV Rollback	-905.20
Current Net Real Estate Taxes	15,754.01
Current Net Taxes & Asmts (Year)	15,754.01
Current Net Taxes & Asmts (Half)	7,877.01

PAYMENTS/CREDITS 0.00

TOTAL REAL ESTATE TAX DUE \$7,877.01

FULL YEAR AMOUNT \$15,754.01

LAST DAY TO PAY WITHOUT  
PENALTY  
02/28/2025

Return this portion with payment  
REAL PROPERTY 1st HALF 2024  
DUE 02/28/2025

PROPERTY ADDRESS: 3637 LAYBOURNE RD

OWNER NAME: SPARKS JEFFREY G

Make Checks Payable to:

CLARK COUNTY TREASURER

TREASURER'S COPY

PARCEL NUMBER  
300-07-00009-000-085

HALF YEAR \$7,877.01

FULL YEAR \$15,754.01

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CLARK COUNTY TREASURER

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**DUE BY**  
**02/23/2024**

**Card Payments**  
**www.clarkcountyohio.gov**  
**or**  
**1-833-440-5495**

REAL ESTATE TAX: TAX YEAR 2023				PARCEL ID: 300-07-00009-000-085	
<div></div> <div>20786 1 AV 0.507 JEFFREY G SPARKS 65 210 3465 LAYBOURNE RD SPRINGFIELD OH 45505-3601</div> <div></div>				PROPERTY ADDRESS: 3637 LAYBOURNE RD	
				TAX DISTRICT: SPRINGFIELD TOWNSHIP CSLSD	
				OWNER NAME: (January 1) SPARKS JEFFREY G	
				LEGAL DESCRIPTION: S E P T S E Q R	
<b>TAX RATES</b>		<b>MARKET VALUE</b>		<b>CURRENT TAXES</b>	
EFFECTIVE TAX RATE 54.198712		Land Building Total		Gross Real Estate Taxes 1,911.06	
GROSS TAX RATE 74.130000		292,040 0 292,040		Tax Reduction -513.80	
NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.079076		<b>TAXABLE VALUE</b>		Subtotal 1,397.26	
OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.019769		Land Building Total		Non Business Credit -110.50	
HMSTD RED VALUE 0		25,780 0 25,780		Current Net Real Estate Taxes 1,286.76	
CLASSIFICATION A 111		HOMESTEAD CAUV Value TIF		Current Net Taxes & Asmts (Year) 1,286.76	
ACRES 41.8800		73,660		Current Net Taxes & Asmts (Half) 643.38	
<b>DISTRIBUTION</b>		<b>SPECIAL ASSESSMENT</b>			
Clark County 256.59		PROJ # AND DESCRIPTION DELINQUENT CURRENT			
Springfield Twp 108.55					
Clark-Shawnee Lsd 832.23					
Springfield Clark County Jvsd 46.70					
Clark County Health & Library Levy 42.69					
		TOTAL 0.00 0.00		PAYMENTS/CREDITS 0.00	
		<b>LAST DAY TO PAY WITHOUT PENALTY 02/23/2024</b>		TOTAL REAL ESTATE TAX DUE \$643.38	
				FULL YEAR AMOUNT <b>\$1,286.76</b>	



## Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name SPARKS JEFFREY G Phone 937-561-1962 E-mail \_\_\_\_\_  
 2. Owner's mailing address 3465 LAYBOURNE RD SPRINGFIELD OH 45505

3.

Parcel number	Acres	Parcel number	Acres
300-07-00015-402-005	10.00		
300-07-00009-000-085	41.88		
300-07-00015-402-009	12.63		

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year	<u>CORN</u>		<u>39</u>		
2 years ago	<u>beans</u>		<u>39</u>		
3 years ago					

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	<u>39</u>
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

6. Is this land farmed by someone other than the owner? \_\_\_\_\_ (yes/no) If yes, provide contact information (name and phone number) Kyle Smith

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: Jeffrey G Sparks Date: 2-20-2025

County Auditor's Use Only			
Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.			
County auditor	Date filed with county auditor <u>FEB 20 2025</u>		
Name on tax list	Taxing district <u>HILLARY HAMILTON</u>	Parcel number	Number of acres

Cash