



CLARK COUNTY BOARD of REVISION

July 16, 2025

Robert Morrow, Esq.  
612 Park Street, Suite 300  
Columbus, Ohio 43215

BOR Case Number: 2023-050 & 2024-021  
Parcel Number(s): 320-02-00001-000-141  
Property Address: Saint Paris Connector

Dear Taxpayer,

The Clark County Auditor's office has received a notice of appeal to the Board of Tax Appeals regarding the above listed property.

Should you have any questions or concerns regarding this matter, please do not hesitate to contact our office at (937) 521-1886.

Sincerely,

Clark County Board of Revision

DTE FORM 4

(Revised 10/13)  
R.C. 5717.01

NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS  
FROM A DECISION OF A COUNTY BOARD OF REVISION

JUL 16 2025

HILLARY HAMILTON  
AUDITOR

READ IMPORTANT FILING INFORMATION ON A SUBSEQUENT PAGE BEFORE  
COMPLETING THIS FORM

BOR Case No.

2023-050

ZUBER CROSSING LLC

Appellant, (Please Print)

V.

AUDITOR/FISCAL OFFICER AND THE BOARD OF REVISION OF

Assigned BTA Case No.

2025-905

CLARK COUNTY

Ohio, and

NORTHEASTERN LOCAL SCHOOLS BOARD OF EDUCATION

Appellee(s). (All other parties to the appeal)

Appellant appeals a Board of Revision (BOR) decision mailed on (date) 16-Jun-2025 for tax year [2023] (Attach decision copy).

Deeded Property Owner name ZUBER CROSSING LLC

Property Owner contact  
Information

MICHAEL W.SANDNER Pickrel, Schaeffer & Ebeling2700  
STRATACACHE TOWER - 27TH FLOOR, 40 N. MAIN STREET,  
DAYTON, OH, 45423

NO.	PARCEL (OR REGISTRATION) NO.	PARCEL'S ADDRESS - STREET CITY, STATE ZIP	PARCEL'S SCHOOL DISTRICT	APPELLANT'S OPINION OF PARCEL'S MARKET VALUE	EVIDENCE SUPPORTING OPINION OF MARKET VALUE
1	320-02-00001-000-141	ST. PARIS CONNECTOR BECHTLE AVE ,SPRINGFIELD ,OH ,45504	NORTHEASTERN LOCAL SCHOOLS BOARD OF EDUCATION	26425	Other: PROPERTY IS MIS-CLASSIFIED UNDER O.R.C. 5713.04 AS IT IS AGRICULTURAL.

Appeal of a BOR decision starts a formal adjudication process often involving lawyers, discovery, motions and expert witness (appraiser) testimony. The Small Claims Option avoids much of the formality and resolves simple disputes quickly and inexpensively. More information is in the form instructions.

Small Claims Option (Check One): YES ☐ NO ☒ Small claims involve simple disputes that can be resolved quickly and inexpensively. Most residential property qualifies for the small claims option but taxpayer consent is required because decisions have no precedential value, they are final for all parties and cannot be appealed. More information is provided in the instruction portion of this form. By electing to have your appeal resolved as a small claim, you understand and agree to these conditions.

Request Hearing (Check One): YES ☒ NO ☐ All evidence is required to be presented to the BOR, a record of which is transmitted to the BTA for consideration. BTA hearings are therefore unnecessary unless new evidence has become available since the BOR proceedings. If a BTA hearing is scheduled, it will be held in the BTA's offices in Columbus, OH, and your appeal may be dismissed if you do not attend or if you fail to provide prior notice of your intent not to attend. Hearings for small claims, if requested, will be an informal, non-record hearing conducted by telephone only.

**CONTACT INFORMATION:**

**Appellant or Representative (signature)**

Electronically Signed

**Print Name and Title of Representative**

MICHAEL W. SANDNER

**Mailing Address**

2700 STRATACACHE TOWER - 27TH  
FLOOR, 40 N. MAIN STREET

**City**

DAYTON

**State**

OH

**Zip**

45423

**Email Address**

msandner@pselaw.com

**Phone Number**

937-223-1130

**Fax Number (If any)**

**Date**

07/15/2025

## INSTRUCTIONS FOR APPELLANT

Use this form when an appeal is made to the Board of Tax Appeals from a decision of a Board of Revision under the provisions of R.C. 5717.01. Alternatively, an appeal may be taken to the court of common pleas of the county where the property is located pursuant to R.C. 5717.05.

**This notice of appeal MUST be filed with both the Board of Revision and the Board of Tax Appeals within thirty days of the date the Board of Revision mailed its decision or it will be dismissed.**

File appeals electronically with the Board of Tax Appeals by following the instructions and links available at [www.bta.ohio.gov](http://www.bta.ohio.gov). Appeals can also be delivered in person, or sent by certified mail, express mail, or authorized delivery service, to the Board of Tax Appeals, 24th Floor, State Office Tower, 30 East Broad Street, Columbus, Ohio 43215.

**A copy of the decision of the Board of Revision MUST be attached to the notice of appeal.**

**BTA Small Claims-R.C. 5703.021-** An appeal may be assigned to the small claims docket only with the taxpayer's consent. A decision issued by the board in an appeal assigned to the small claims docket is final for all parties, may not be appealed, and shall not be considered as precedent in any other case, hearing, or proceeding. Eligibility for small claims is restricted to property which qualifies for the partial tax exemption set forth in R.C. 319.302, also known as the "nonbusiness credit." Consult your tax bill or contact your county auditor to determine your qualification as a small claim. Hearings for small claims, if requested, will be by telephone.

## BOARD OF REVISION REQUIREMENTS

The Board of Revision is required to notify by certified mail all persons who were parties to the proceeding before the Board of Revision, and file proof of service of such notice with the Board of Tax Appeals.

The Board of Revision is required by R.C. 5717.01 to certify to the Board of Tax Appeals a complete transcript of the record of the proceedings of the Board of Revision, including the original complaint and all evidence offered in connection with the complaint, and shall disclose if the appeal is eligible for small claims. In order to facilitate timely resolution of this matter, the transcript must be filed within 45 days after the notice of appeal is filed.

## ELECTRONIC SIGNATURE

Document Name:

Unique Modria Document ID: \${data.uniqDocSignId}

Electronically Signed

Your name: MICHAEL W. SANDNER

IP Address: \${data.userIPAddress}

Verified Email Address: msandner@pselaw.com



## CLARK COUNTY BOARD of REVISION

6/17/2025

Zuber Crossing LLC  
7771 Concord Road  
Delaware, Ohio 43015

BOR Case Number: 2023-050  
Parcel Number: 320-02-00001-000-141  
Property Address: Bechtle Ave

Dear Taxpayer,

Your appeal to the Clark County Board of Revision requesting that your property classification of property under RC 5713.041 be reviewed has been completed.

After reviewing your appeal and evidence, the Board of Revision has voted not to change the classification of the property to vacant agricultural land; the decision is the parcel is vacant commercial land. According to RC 5713.041 "vacant lots and tracts of land upon which there are no structures or improvements shall be classified in accordance their location and their highest and best probable legal use." This parcel is 1.51 acres in a business cluster location.

To appeal this decision, notices of appeal must be filed within thirty (30) days of the date this decision was mailed.

Sincerely,

Clark County Board of Revision

DTE FORM 4

(Revised 10/13)  
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2024-021

ZUBER CROSSING LLC

Appellant, (Please Print)

V.

AUDITOR/FISCAL OFFICER AND THE BOARD OF REVISION OF

Assigned BTA Case No.

2025-906

CLARK COUNTY

Ohio, and

NORTHEASTERN LOCAL SCHOOLS BOARD OF EDUCATION

Appellee(s). (All other parties to the appeal)

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