

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

FILED
CLARK COUNTY AUDITOR

JUL 15 2025

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

BOR Case No.
2024-031

HILLARY HAMILTON
AUDITOR

AARR LLC

Appellant, (Please Print)

V.

Assigned BTA Case No.
2025-903

AUDITOR/FISCAL OFFICER AND THE BOARD OF REVISION OF

CLARK COUNTY Ohio, and

CLARK-SHAWNEE 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 [2024] (Attach decision copy).

Deeded Property Owner name AARR LLC

Property Owner contact Information EDWARDHIRSHBERG 301 GRANT STREET, SUITE 270,
PITTSBURGH, PA, 15219

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	300-06-00012-000-211	2140 WEST FIRST STREET SPRINGFIELD ,OH ,45504	CLARK-SHAWNEE LOCAL SCHOOLS BOARD OF EDUCATION	159000	I have a formal property appraisal for purposes of this tax appeal. Other: APPEAL IS INVALID UNDER HB 126.
2	300-06-00012-000-114	2118 WEST FIRST STREET SPRINGFIELD ,OH ,45504	CLARK-SHAWNEE LOCAL SCHOOLS BOARD OF EDUCATION	159000	I have a formal property appraisal for purposes of this tax appeal. Other: APPEAL IS INVALID UNDER BH 126.

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

Email Address

edward.hirshberg@ryanlawyers.com

Print Name and Title of Representative

EDWARD HIRSHBERG

Phone Number

724-205-1188

Mailing Address

301 GRANT STREET, SUITE 270

Fax Number (If any)

City

PITTSBURGH

State

PA

Zip

15219

Date

07/14/2025

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. 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: EDWARD HIRSHBERG

IP Address: \${data.userIPAddress}

Verified Email Address: edward.hirshberg@ryanlawyers.com