

MAR 26 2025

Tax year 2024 BOR no. 24-038  
County CLARK Date received 3/26/2025

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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Mario C. Fiorio, TTEE	8910 Vista De Lago Ct., Granite Bay, CA 95746	
2. Complainant if not owner	Northeastern Local School District Bd. of Educ.	4435 Bosart Road, Springfield, OH 45503	
3. Complainant's agent	Robert M. Morrow, Esq.	612 Park Street, Ste. 300, Columbus, OH 43215	
4. Telephone number and email address of contact person 614-573-3015 bmorrow@parkstrelg.com			
5. Complainant's relationship to property, if not owner School District			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill		Address of property	
2200300033000051		4901 Urbana Rd., Springfield, OH 45502	
7. Principal use of property Commercial			
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
2200300033000051	1,981,000	932,100	1,048,900
9. The requested change in value is justified for the following reasons: Recent sale of one parcel is the best evidence of value.			

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 2/15/2023  
and sale price \$ 1,981,000 ; 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.

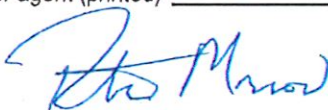
- ☐ The property was sold in an arm's length transaction. ☐ The property lost value due to a casualty.  
☐ A substantial improvement was added to the property. ☐ Occupancy change of at least 15% had a substantial economic impact on my property.

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 3-21-25 Complainant or agent (printed) Robert M. Morrow Title (if agent) Atty for Bd of Educ

Complainant or agent (signature) 

Sworn to and signed in my presence, this 21st day of March 2025  
(Date) (Month) (Year)

Notary Kendal C. Ninger



**KENDAL C. NINGER**  
Attorney At Law  
Notary Public, State of Ohio  
My commission has no expiration date  
Sec. 147.03 R.C.