

Tax year 2025 BOR no. 2025-024  
County CLARK Date received 1/22/2026

JAN 22 2026

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.

1. Owner of property		Springfield Hospitality LLC		5879 McInnis Rd., Dublin, OH 43016	
2. Complainant if not owner					
3. Complainant's agent		Samuel M. Scoggins, Esq.		3660 Michigan Ave., #303, Cincinnati, OH 45208	
4. Telephone number and email address of contact person (513) 703-7829; sam@smslawllc.com (Mr. Scoggins)					
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		
3200200001100001			2302 Saint Paris Connector Springfield OH 45504		
7. Principal use of property <u>vacant land</u>					
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		
3200200001100001	\$600,000	\$1,073,320	-\$473,320		
9. The requested change in value is justified for the following reasons: Subject property was sold in an arm's length transaction on July 31, 2023 for \$600,000, which is the best evidence of the property's value. See attached Exhibit A.					

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale 7-31-2023  
and sale price \$ 600,000 ; 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.

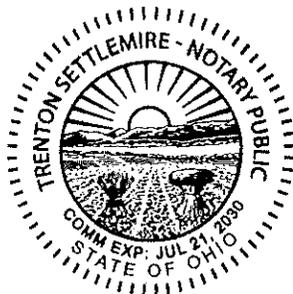
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 1/16/26 Complainant or agent (printed) Samuel M. Scoggins Title (if agent) Attorney at Law

Complainant or agent (signature) *Samuel M. Scoggins*

Sworn to and signed in my presence, this 16 (Date) day of January (Month) 2026 (Year)

Notary *[Signature]*



**EXHIBIT A TO**  
**COMPLAINT AS TO THE ASSESSMENT OF REAL PROPERTY**  
**CLARK COUNTY, OHIO**

Complainant: Springfield Hospitality LLC  
Parcel No.: 320-02-00002-100-001  
Property Address: 2302 Saint Paris Connector, Springfield, Clark County

Complainants provide the following additional information in response to Questions 9 and 10 on the Complaint in this case:

1. The subject parcel was sold in an arm's length transaction by Zuber Crossing, LLC to Springfield Investments 1 LLC and Springfield Investments 2 LLC on July 1, 2023, for \$600,000. The buyers then transferred the property to a related entity, the Complainant, for no additional consideration on February 7, 2024.

2. Attached are copies of (a) the Conveyance Fee Statement for the subject sale, recorded August 2, 2023, and (b) a Limited Warranty Deed for the subject property, also recorded August 2, 2023. The conveyance fee statement declares the "fee simple" interest was sold for total consideration of \$600,000 for the subject real property, and the Deed recites consideration paid in the same amount.

3. In accordance with the authority of Ohio Revised Code Sec. 5713.03 and the decision of the Supreme Court of Ohio in *Terraza 8, L.L.C. v. Franklin Cty. Bd. of Revision*, 150 Ohio St.3d 527, 2017-Ohio-4415, the best evidence of true value for property tax purposes is the price at which the property sold in a recent arm's length sale.

4. The buyer and sellers were not related and negotiated a purchase price and terms of sale at arm's length. The buyer first offered \$500,000 for the property, which the seller rejected. The parties ultimately agreed to a price of \$600,000.

5. To benefit from the presumption that a recent arm's length sale establishes a property's true value, a "proponent need only meet a relatively light burden to show that the 'sale on its face appears to be recent and at arm's length.'" *Hilliard City Schools Bd. of Edn. v. Franklin Cty. Bd. of Revision*, 154 Ohio St.3d 449, 2018-Ohio-2046. This requirement is met by providing a deed and conveyance fee statement. *Hilliard, supra* at para. 12. A sale within 24 months of the tax lien date is presumed to be "recent" for purposes of property tax valuation. *Akron City. Sch. Dist. v. Summit Cty. Bd. of Revision*, 2014-Ohio-1588; *Cook v. Montgomery Cty. Bd. of Revision* (April 3, 2020), BTA No. 2019-675. The attached deed and conveyance fee statement reflect a sale of the property that occurred within 17 months before the January 1, 2025 tax lien date, and therefore meet the burden of showing a recent arm's length sale of the property.

6. Because the property sold in an arm's length transaction within seventeen months of the tax lien date, the Complainant requests that the subject parcel's true value be reduced to the sale price of \$600,000.



**LEGAL DESCRIPTION APPROVAL**  
(MUST BE ATTACHED FOR PARCEL TO BE TRANSFERRED)

APPROVED BY: R M H

PARCEL NUMBER: 320-02-0000-100-001

DIVISION? YES \_\_\_\_\_ NO X

IF DIVISION ENTER PARENT PARCEL NUMBER \_\_\_\_\_



202300008499 08/02/2023 03:47 PM  
 Filed for Record in CLARK County, Ohio  
 Nancy Pence, Recorder Rec Fees: \$54.00  
 WARR OR Vol 2226 Pgs 3099 - 3100

**APPROVED** Transferred  
 Clark County Tax Map Sale Price 600,000  
 2605 *JK*

AUG 02 2023

*RMH*  
 Legal Description  
 Survey Plat / Lotsplit  
 Subdivision / Annexation

AUG - 2 2023  
 JOHN S. FEDERER  
 AUDITOR

## GENERAL WARRANTY DEED

ZUBER CROSSING, LLC., an Ohio Limited Liability Company, (Grantor) for valuable consideration paid, grants, with general warranty covenants, an undivided one-half (1/2) interest to **Springfield Investments 1 LLC**, a Limited Liability Company organized under the laws of the State of Ohio, and grants, with general warranty covenants, an undivided one-half (1/2) interest to **Springfield Investments 2 LLC**, a Limited Liability Company organized under the laws of the State of Ohio (Grantees), whose tax-mailing addresses are 214 Steeplechase Lane, Monroe, Ohio 45050, the following real property:

Situated in the State of Ohio, County of Clark, City of Springfield and being part of Section 1, Town 4, Range 10 BMRs. and being further described as follows:

Being all of Lot 19450 of North Bechtle Square Section 5 as the same is numbered and delineated upon the recorded plat thereof, of record in OR 18, page 474, Recorder's Office, Clark County, Ohio.

**Auditor's Parcel No:** 3200200001100001  
**Address:** 0 Saint Paris Connector, Springfield, Ohio 45504  
**Prior Deed Reference:** OR 2152 at page 3558 Instrument No. 201800017338 Clark County Recorder's Office.

This Deed is executed by the Grantor and accepted by the Grantees subject to conditions, restrictions, reservations and easements, if any, of record and subject to any taxes and assessments, if any now a lien.

In Witness Whereof, John J. Vlahos, Manager of Grantor, hereunto has set their hand, this 31 day of July, 2023.

ZUBER CROSSING, LLC, an Ohio Limited Liability Company

By: *John J. Vlahos*  
 John J. Vlahos, Manager

CBUS TITLE AGENCY  
 65 WEST OLENGTANGY STREET  
 POWELL, OH 43065



202300008499  
BK 2226 PG 3100

State of Ohio )  
County of Delaware) ss:

On this 31 day of July, 2023, before me personally came **John J. Vlahos**, Manager of Zuber Crossing, LLC, an Ohio limited liability company, known to be the person who executed the foregoing instrument on behalf of the limited liability company and acknowledged the signing of the same to be their voluntary act and deed for the uses and purposes herein mentioned.

Witness my official signature and seal on the day last above mentioned.

“This is an acknowledgement clause. No Oath or affirmation was administered to the signer.”



**SHELLY BARKER**  
Notary Public, State of Ohio  
My Comm. Expires Aug. 19, 2024

  
\_\_\_\_\_  
**NOTARY PUBLIC**

This document was prepared by:  
James D. Gilbert, Esq.  
6065 Franz Road, Suite 105  
Dublin, Ohio 43017

Recording Requested By And  
When Recorded Mail To:  
Cbus Title Agency  
65 West Olentangy Street  
Powell, Ohio 43065

# SCOGGINS

LAW, LLC

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January 16, 2026

Clark County Board of Revision  
c/o Hillary Hamilton, Clark County Auditor  
31 N. Limestone Street  
Springfield, OH 45502

Re: 2025 Board of Revision Complaint  
2302 Saint Paris Connector  
Owner: Springfield Hospitality LLC  
Parcel No. 3200200001100001

Dear Auditor Hamilton:

On behalf of Springfield Hospitality LLC, please find enclosed for filing with the Clark County Board of Revision a Complaint Against the Valuation of Real Property for the parcel identified above, together with attached Exhibit A and related documents. Please send the undersigned a date-stamped copy of the Complaint, and copy me on all communications concerning the Complaint.

If convenient, you may email the date-stamped copy to me at the following address:  
[sam@smslawllc.com](mailto:sam@smslawllc.com)

Thank you for your assistance.

Very truly yours,



Samuel M. Scoggins  
Attorney for the Complainant

cc: Mr. Josh Patel (w/encl.)

**Samuel M. Scoggins**  
*Attorney at Law*

3660 Michigan Ave., Unit 303  
Cincinnati, Ohio 45208  
[sam@smslawllc.com](mailto:sam@smslawllc.com)  
Office: 513-703-7829  
Cell: 513-703-7829

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2302 SAINT PARIS CONNECTOR Map ID: 320-02-00001-100-001

LUC: 400-COMMERCIAL VACANT LAND

Card: 1 of 0

Tax Year: 2025

Printed: 01/23/26

CURRENT OWNER	GENERAL INFORMATION
SPRINGFIELD HOSPITALITY LLC	Routing No. 0031-02 014-00 Class C-Commercial Living Units Neighborhood 3400C6000 Alternate Id District Zoning CAUV
Field Review Flag:	

**Property Notes**  
 TY25 NO START TO N/C-RECHECK TY26  
 TY24 PLATTED FROM 128  
 Note Codes:

Type	Rate	Size	Influence Factors	Inf %	Value
1-Primary Site	SF	14	93.654		1,073,320
Total Acres: 2.15					
Legal Acres: 2.15					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	375,660	1,073,320	1,073,320	0	0
Building	0	0	0	0	0
<b>Total</b>	<b>375,660</b>	<b>1,073,320</b>	<b>1,073,320</b>	<b>0</b>	<b>0</b>
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag					

Entrance Information			
Date	ID	Entry Code	Source
07/17/25	STP	0-Vac Or Oby Only	3-Other
03/10/25	STP	10-Adv	3-Other

Permit Information			
Date Issued	Number	Price Purpose	Note
05/02/24	24-00689S	C/I BLDG	Home 2 Suites
Status: Recheck Next			

Sales/Ownership History			
Transfer Date	Price	Type	Validity
02/07/24	600,000		
08/02/23			

Deed Reference			Deed Type		Grantor	
					SPRINGFIELD INVESTMENTS 1 LLC	
					ZUBER CROSSING LLC	

**Property Factors**  
 Topo:  
 Utilities:  
 Street/Road:  
 Traffic:  
 Location: 3-Business Cluster  
 Spot Loc:

**Legal Description**  
 Parcel Tieback:  
 Range - Township - Section: 10 - 04 - 01  
 Legal Descriptions:  
 NORTH BECHTLE SQUARE SEC 5  
 19450  
 Addl. Tieback:

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Status : 2302 SAINT PARIS CONNECTOR

Parcel Id: 320-02-00001-100-001

LUC: 400-COMMERCIAL VACANT LAND

Card: 1 of 0

Tax Year: 2025

Printed: 01/23/26

Building Information	
Year Built/Eff Year	/
Building #	
Structure Type	
Identical Units	
Total Units	
Grade	
# Covered Parking	
# Uncovered Parking	
DBA	

Building Other Features									
Line Type	+/-	Meas1	Meas2 # Stp	IU	Line Type	+/-	Meas1	Meas2 # Stp	IU

Interior/Exterior Information																
Line	Lvl	Fr - To	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Int Fin	Partitions	Heating	Cooling	Plumbing	Phy Fun	%Comp	%Rent

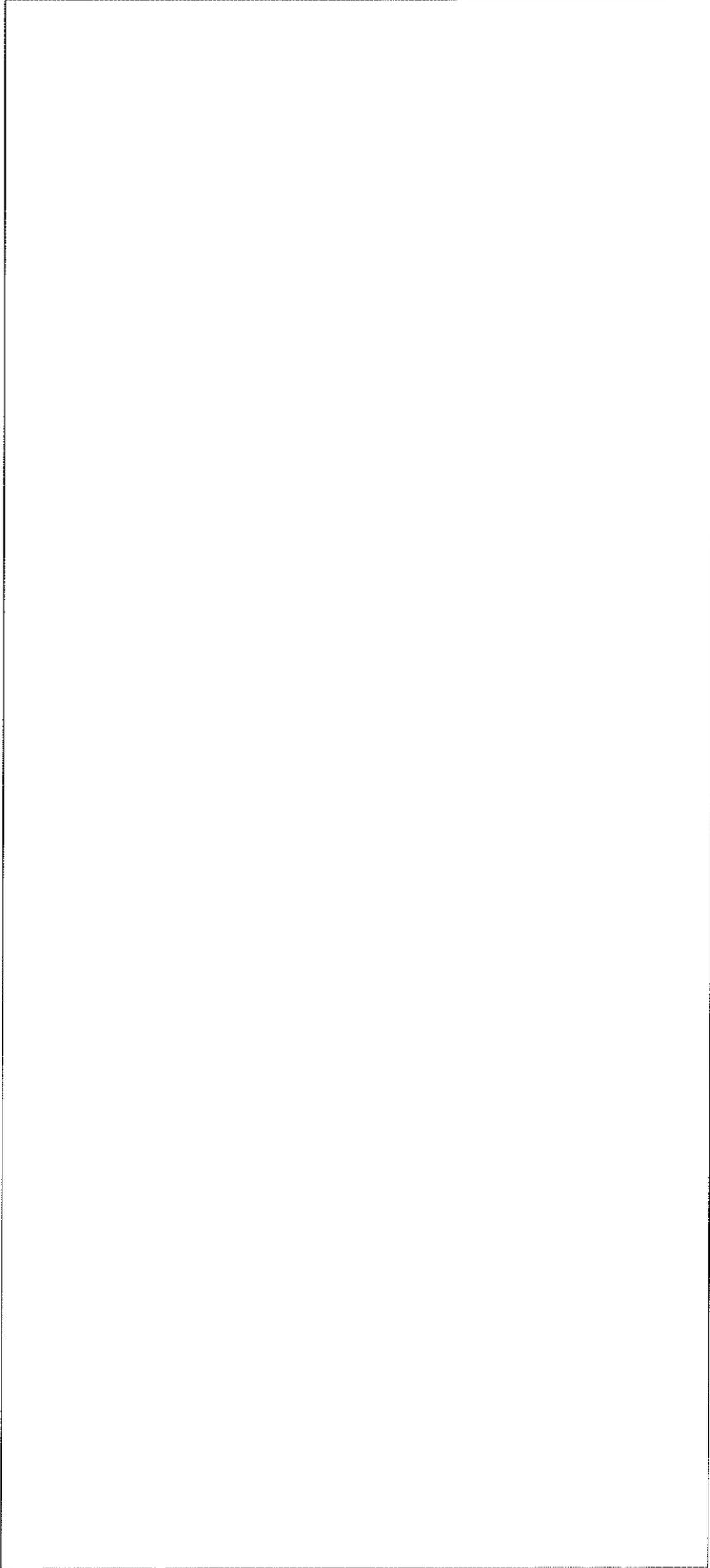
Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD

Outbuilding Data											
Line	Type	Yr Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2302 SAINT PARIS CONNECTOR Parcel Id: 320-02-00001-100-001 LUC: 400-COMMERCIAL VACANT LAND Card: 1 of 0 Tax Year: 2025 Printed: 01/23/26



Additional Property Photos

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 2302 SAINT PARS CONNECTOR Parcel Id: 320-02-00001-100-001 LUC: 400-COMMERCIAL VACANT LAND Card: 1 of 0 Tax Year: 2025 Printed: 01/23/26

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	Inc Mod Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
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Apartment Detail - Building 1 of 0

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
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Building Cost Detail - Building 1 of 0

Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
NBHD Fact	
Value per SF	0.00

Notes - Building 1 of 0

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area
Total Gross Building Area

Misc & Gross Building Values

Misc Building No	Misc Adjusted Value
BOR 01-56	