



MAR 12 2026

Tax year 2025 BOR no. 2025-111
County Clark Date received 3/12/2026

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	LSS Tubman Towers of Springfield LP	1105 Schrock Rd # 100 Columbus, OH 43229	
2. Complainant if not owner			
3. Complainant's agent	Harlan S. Louis, Esq.	10 W Broad St #2100 Columbus OH 43215	
4. Telephone number and email address of contact person (614) 229-3225; hlouis@baileycav.com			
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		
3400700033309037	17 Johnson Ave Springfield OH 45506		
3400700033310031	0 S Fountain Ave Springfield OH 45506		
7. Principal use of property Low income housing			
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
3400700033309037	1,035,450	3,305,860	(2,270,410)
3400700033310031	2,500	2,730	(230)
Total	1,037,950	3,308,590	(2,270,640)
9. The requested change in value is justified for the following reasons: Actual income and expenses based on the statutory calculation for LITHC properties under R.C. 5713.031 reflects a lower value. See the attached calculation.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____
and sale price \$ _____ ; 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 N/A 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 3-6-26 Complainant or agent (printed) Harlan S. Louis Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 6th day of March 2026

Notary 



Nicholas A Baker
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

DTE Form 1 Original Complaint Against the Valuation of Real Property Clark County Section 9 Attachment		
Tubman Towers		
Gross Rent Potential	\$	1,022,758
Other Income	\$	-
Total Income Potential	\$	1,022,758
Less: Vacancy 4%	\$	40,910
Less: Allowance for Bad Debt 3%	\$	30,683
Income	\$	951,165
Operating Expenses	\$	673,407
Total Utilities	\$	130,270
Replacement Reserve Allowance	\$	51,138
Anticipated NOI	\$	96,350
Cap Rate (with Tax Additur and Investment Risk Factor)		9.28%
Value per R.C. 5713.031	\$	1,037,949

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 17 JOHNSON AVE

Map ID: 340-07-00033-309-037

LUC: 403-APARTMENTS 40 OR MORE REN

Card: 1 of 1

Tax Year: 2025

Printed: 03/13/26

CURRENT OWNER	GENERAL INFORMATION
LSS TUBMAN TOWERS OF SPRINGFIELD LP	Routing No. 0033-01 063-00 Class C-Commercial Living Units 99 Neighborhood 340C4000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes

TY17 ADDN'S 100%
TY16 COMB -012, 013& 014- TY 16 ANS 3.46
NC16 - ADDN EST <50%

Note Codes:
SH-Subsidized Housing



Land Information					
Type	Rate	Size	Influence Factors	Infl %	Value
6-Primary Site AC	121900	2.0700			252,330
8-Undeveloped AC	60900	1.3900			84,650
Total Acres: 3.46					Legal Acres: 3.46

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	117,940	336,980	336,980	336,980	0
Building	1,039,110	2,968,880	2,968,880	2,656,500	0
Total	1,157,050	3,305,860	3,305,860	2,993,480	0
Value Flag	1-COST APPROACH		Manual Override Reason Base Date of Value Effective Date of Value		

Entrance Information			
Date	ID	Entry Code	Source
04/03/18	KAR	1-Entrance (Inspection)	Gained 4-Employee

Sales/Ownership History			
Date Issued	Number	Price Purpose	Note
08/28/15	15-0521S	ADDITION	

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

Property Factors

Topo: 1-Level
Utilities: 1-All Public
Street/Road: 1-Paved
Traffic:
Location:
Spot Loc:

Legal Description

Parcel TieBack:
Range - Township - Section: 09 - 05 - 33
Legal Descriptions:
E & W SI FOUNTAIN 422.8F SO OF JOHNSON

Addl. TieBack:

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Status : 17 JOHNSON AVE

Parcel Id: 340-07-00033-309-037

LUC: 403-APARTMENTS 40 OR MORE REN

Card: 1 of 1

Tax Year: 2025

Printed: 03/13/26

Building Information	
Year Built/Eff Year	1974 /
Building #	1
Structure Type	212-Apartments Hig
Identical Units	1
Total Units	99
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	TUBMAN TOWERS

Building Other Features		Meas1		Meas2 # Stp		IU		Line Type		+/-		Meas1		Meas2 # Stp		IU	
Line Type																	
1	RC1-Carport		20		30		1										
1	LP3-Patio, Concrete		15		30		1										
1	LP3-Patio, Concrete		16		16		1										
1	SS1-Sprinkler Sys Wet		14.576		1		4										
1	EL2-Elevator Electric Pas		3.500		1		2										
1	RS3-Utility Bldg-Brk/Stn		8		21		1										

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
1	01	01	14,576	159	011-Apartment	9	06-Masonry	1-Wood Frame	100	2-Normal	2-Normal	2-Unit	2-Normal	3	3	
2	02	02	14,576	806	011-Apartment	9	06-Masonry	1-Wood Frame	100	2-Normal	2-Normal	2-Unit	2-Normal	3	3	
3	03	03	14,576	806	011-Apartment	9	06-Masonry	1-Wood Frame	100	2-Normal	2-Normal	2-Unit	2-Normal	3	3	
4	04	04	14,576	750	011-Apartment	9	06-Masonry	1-Wood Frame	100	2-Normal	2-Normal	2-Unit	2-Normal	3	3	
5	01	01	2,001	159	011-Apartment	8	06-Masonry	1-Wood Frame	100	2-Normal	2-Normal	1-Central	2-Normal	3	3	

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	14,576	011-Apartment	50		835,900
2	14,576	011-Apartment	50		651,480
3	14,576	011-Apartment	50		651,480
4	14,576	011-Apartment	50		647,320
5	2,001	011-Apartment	91		172,330

Outbuilding Data											
Line	Type	Yr Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	C11-Asph Pave	1974			15,000	C	1	A	A		10,370

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Stus : 17 JOHNSON AVE

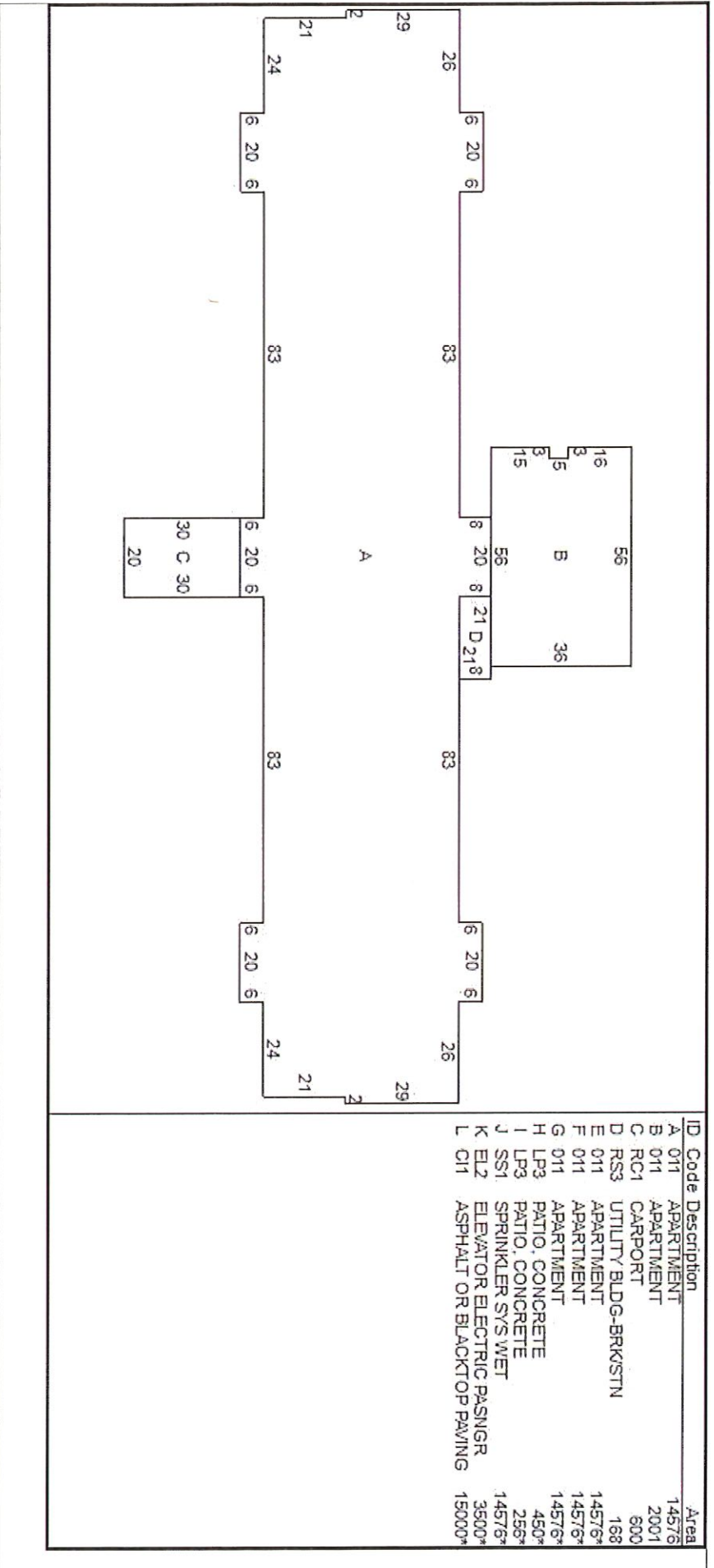
Parcel Id: 340-07-00033-309-037

LUC: 403-APARTMENTS.40 OR MORE REN

Card: 1 of 1

Tax Year: 2025

Printed: 03/13/26



Additional Property Photos



3400700033309037 05/15/2017



3400700033309037 05/15/2017

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 17 JOHNSON AVE

Parcel Id: 340-07-00033-309-037

LUC: 403-APARTMENTS 40 OR MORE RE

Card: 1 of 1

Tax Year: 2025

Printed: 03/13/26

Income Detail (includes all Buildings on Parcel)

Use Mod	Inc Mod	Model 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
01	A	124 01-Apartment Unit	99	60,305		119	636,170	5		0	591,640	25	130		259,730	259,730	331,910

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
1	011	011-Apartment	99	1	110	99	5,400	534,600

Building Cost Detail - Building 1 of 1

Total Gross Building Area	60,305
Replace, Cost New Less Depr	2,958,510
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	2,958,510
Final Building Value	1,0000
NBHD Fact	
Value per SF	49.06

Notes - Building 1 of 1

Income Summary (includes all Building on Parcel)

Misc & Gross Building Values	
Misc Building No	Misc Adjusted Value
Gross Building:	
Total Net Income	331,910
Capitalization Rate	0.130900
Sub total	2,932,930
Residual Land Value	60,550
Final Income Value	2,993,480
Total Gross Rent Area	60,305
Total Gross Building Area	60,305

RESIDENTIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : S FOUNTAIN AVE

Map ID : 340-07-00033-310-031

LUC : 501-RESIDEN VAC, 0-9.99 AC, 1

Card : 1 of 0

Tax Year: 2025

Printed: 03/13/26

CURRENT OWNER

LSS TUBMAN TOWERS OF SPRINGFIELD LP

GENERAL INFORMATION

Routing No. 0033-01 061-00
 Class Residential
 Living Units
 Neighborhood 340R0081
 District
 Zoning
 Alternate Id
 Tax District Springfield Corp. Scsd

CAUV

Field Review Flag:

Property Notes

Note Codes:

Land Information

Type	Size	Influence Factors	Influence %	Value
A-Undeveloped	AC .3900			2,730

Total Acres: .39

Legal Acres: 0.3900

NBHD Fact: 1.0000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	960	2,730	2,730	0	0
Building	0	0	0	0	0
Total	960	2,730	2,730	0	0

Value Flag 1-COST APPROACH
 Manual Override Reason
 Base Date of Value
 Effective Date of Value
 Owner Occupied

Entrance Information

Date	ID	Entry Code	Source
05/17/24	LB	10-Adv	3-Other
04/27/18	CPS	R-Review	3-Other

Sales/Ownership History

Transfer Date	Price	Type	Validity

Deed Reference	Deed Type	Grantor

Property Factors

Topo: 2-Above Street
 Utilities: 1-All Public
 Street/Road: 1-Paved
 Traffic: 3-Heavy

Legal Description

Parcel Tieback:
 Range - Township - Section: 09 - 05 - 33
 Legal Descriptions:
 E & W SI FOUNTAIN 422.8F SO OF JOHNSON
 Addl. Tieback:

RESIDENTIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : S FOUNTAIN AVE Parcel Id: 340-07-00033-310-031

LUC: 501-RESIDEN VAC, 0-9.99 AC, UN Card: 1 of 0 Tax Year: 2025 Printed: 03/13/26

Dwelling Information

Story height	Total Rooms
Exterior Walls	Bedrooms
Style	Family Rooms
Year Built	Full Baths
Eff Year Built	Half Baths
Year Remodeled	Addl. Fixtures
Kitchen Remod	Total Fixtures
Bath Remod	
Basement	
Heat Type	Masonry Trim
Fuel Type	Unfinished Area
System Type	Rec Rm Size
Attic	FBLA Size
Phy. Condition	Openings
Int vs Ext	# Car Bsmt Gar
Stacks	
Pre-Fab	
Misc	Qty
Grade D+	
CDU FR-FAIR	
Market Adj	Functional
% Complete	Economic
Cost & Design 0	% Good Ovr
	NBHD Fact

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
Subtotal	Adj Factor
	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Building Notes	

Misc & Gross Building Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Additions

Line	Low	1st	2nd	3rd	Area	Yr Bit	Eff Yr	Grade	CDU	%Comp	Value
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Outbuilding Data

Type	Yr Bit	Eff Yr	Size	Area	Gr Qty	ModCd	PH	FV	MA	%Comp	Value
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Condominium / Mobile Home Information

Complex Name	Number
Condo Model	Unit Type
Unit Number	Unit View
Unit Level	Model (MH)
	Model Make (MH)