

MAR 24 2026

Tax year 2026 BOR no. 2025-149  
County Clark Date received 3/24/2026

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.

1. Owner of property		Name <u>Kevan Dilworth</u>		Street address, City, State, ZIP code <u>687 Shrine Rd Springfield 45504</u>	
2. Complainant if not owner		Name <u>Kristin Dilworth</u>			
3. Complainant's agent					
4. Telephone number and email address of contact person <u>937-564-3044</u> <u>Kevan.Dilworth@gmail.com</u>					
5. Complainant's relationship to property, if not owner <del>owner</del> <u>wife</u>					
If more than one parcel is included, see "Multiple Parcels" Instruction.					
6. Parcel numbers from tax bill <u>3000600017102003</u>			Address of property <u>687 Shrine Rd Springfield OH 45504</u>		
7. Principal use of property <u>Primary residence</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		
<u>3000600017102003</u>	<u>\$254,000</u>	<u>\$387,240</u>	<u>-\$133,240</u>		
9. The requested change in value is justified for the following reasons: <u>Incorrect remodel / permit contradiction. Double country 2020 work. Large market rate disparity.</u>					

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale 10/17/24  
and sale price \$ 446k ; 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 NA 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 24 MAR 2024 Complainant or agent (printed) Kristin Dilworth Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_

(Date) (Month) (Year)

Notary \_\_\_\_\_

Kevan Dilworth  
687 Shrine Road  
Springfield, OH 45504  
March 21, 2026

**Clark County Board of Revision**

Clark County Auditor's Office  
31 North Limestone Street  
Springfield, OH 45502

**RE: Formal Complaint Against Proposed Valuation — Tax Year 2026 | Parcel No. 3000600017102003 | 687 Shrine Road, Springfield, OH 45504**

Dear Members of the Clark County Board of Revision:

Pursuant to Ohio Revised Code § 5715.19, I hereby submit a formal complaint against the proposed appraised valuation of \$446,000 for Tax Year 2026 for the above-referenced property. The current certified Tax Year 2025 appraised value is \$387,240. I respectfully request that the Board deny the proposed increase and reduce the appraised value to a figure consistent with both actual market conditions and the documented condition of the property, which has received **no physical improvements, additions, renovations, or permitted work** since a 2020 addition that was already fully absorbed into prior certified valuations.

**I. SUMMARY OF VALUATION HISTORY**

The following table reflects the county's own recorded valuation data for this property, as well as the proposed increase currently under dispute:

Year	Appraised (100%)			Assessed (35%)		
	Land	Improvements	Total	Land	Improvements	Total
2020	\$28,040	\$81,580	\$109,620	\$9,810	\$28,550	\$38,360
2021	\$28,040	\$162,660	\$190,700	\$9,810	\$56,930	\$66,740
2022	\$36,180	\$203,590	\$239,770	\$12,660	\$71,260	\$83,920
2023	\$36,180	\$203,590	\$239,770	\$12,660	\$71,260	\$83,920
2024	\$36,180	\$203,590	\$239,770	\$12,660	\$71,260	\$83,920

2025 (Current)	\$49,970	\$337,270	\$387,240	\$17,490	\$118,040	\$135,530
Proposed	—	—	\$446,000	—	—	\$156,100*

\*Proposed assessed total based on 35% assessment ratio applied to proposed \$446,000 appraised value.

## II. GROUNDS FOR COMPLAINT

### **A. The County's Own Records Contradict the Stated Basis for the Improvements Increase**

The Clark County Auditor's property record for 687 Shrine Road lists "**Year Remodeled: 2023**" — which appears to be the county's stated justification for the \$133,680 jump in improvements valuation. However, the county's own Permits section of the same record shows **only one permit on file: Permit No. 20-0001B, dated January 16, 2020, for an Addition (Status: Completed)**. There is no permit, inspection record, certificate of occupancy, or any other filed documentation associated with any work performed in 2023. The county has attributed a remodel year of 2023 to this property for which **no permit was ever applied for, issued, or completed**. Under Ohio law, improvements assessments must be based on verifiable evidence of physical changes to the structure. An undocumented, unpermitted, and uninspected "remodel" is not a lawful basis for increasing improvements valuation.

### **B. The Only Permitted Work — the 2020 Addition — Was Already Fully Captured in Prior Valuations**

The 2020 Addition (Permit 20-0001B) was appropriately reflected in the valuation record: improvements rose from \$81,580 (2020) to \$162,660 (2021) to \$203,590 (2022), then held completely flat through 2024 — three consecutive identical assessments. This pattern confirms the 2020 permitted work was **fully absorbed into the valuation cycle by 2022**. The county cannot now reassign that same 2020 permit work to a purported 2023 remodel and use it again to justify a second improvement-value increase. This would constitute double-counting of the same structural work across two separate valuation cycles.

### **C. Unsupported Jump in Improvements Valuation**

Even setting aside the permit discrepancy, the county's own records show the Improvements value increased from **\$203,590 (2024) to \$337,270 (2025)** — a single-year increase of **\$133,680 (+65.7%)**. No permits were pulled, no inspections conducted, and no additions or renovations were made to the structure during or after 2020. Under Ohio law, improvements valuation is intended to reflect the actual physical condition and features of the structure. A 65.7% increase unsupported by any physical changes and

predicated on an undocumented remodel is not defensible and constitutes an arbitrary upward adjustment.

### **E. Increase Dramatically Exceeds Actual Market Appreciation**

Ohio's residential real estate market appreciated approximately **5.9% year-over-year in 2025** (Ohio Realtors / FHFA data). The county's 2025 reappraisal applied a **61.5% single-year increase** to this property — more than ten times the actual market rate. The proposed additional increase to \$446,000 would compound this disproportion further, pushing the cumulative two-year increase to approximately **86%** against a market that has grown roughly 8–12% over the same period.

### **F. The 2025 Reappraisal Applied Multi-Year Gains in a Single Year**

Statewide, Ohio's cumulative residential appreciation over the entire six-year period from 2018 to 2024 was approximately 61.5% in aggregate. The county applied that entire multi-year cumulative gain to this property in a single assessment cycle, with no corresponding improvement to the property to justify such a step-change. This approach, while technically permitted under the reappraisal cycle framework, produces assessed values that bear no reasonable relationship to actual market conditions when applied as an undifferentiated blanket increase without property-level evidence.

### **G. Proposed \$446,000 Value Is Not Supported by Comparable Sales**

A review of comparable residential sales in the Springfield 45504 ZIP code does not support a valuation of \$446,000 for this property. I am prepared to present certified comparable sales data (comps) at the Board's hearing to demonstrate that the proposed value materially exceeds market value for similarly situated properties in this neighborhood.

## **III. RELIEF REQUESTED**

Based on the foregoing, I respectfully request that the Board of Revision:

1. Deny the proposed Tax Year 2026 appraised value of \$446,000 and set the value at \$254,000, consistent with the Tax Year 2024 certified value adjusted for Ohio's actual 2025 market appreciation rate of 5.9%;
2. In particular, reduce the Improvements valuation to reflect the actual, unchanged physical condition of the structure, consistent with the only permitted work on record (Permit 20-0001B, 2020 Addition, already captured in 2022–2024 valuations);
3. Provide the county's full basis and supporting documentation for the "Year Remodeled: 2023" designation, including any inspection report, contractor record, or other evidence relied upon — given that no permit for any 2023 work exists in the county's own permit database;

4. Correct the auditor record to remove or substantiate the unsupported "Year Remodeled: 2023" designation; and
5. Deny or hold in abeyance the proposed increase to \$446,000 pending resolution of this complaint.

#### **IV. RESERVATION OF RIGHTS**

I reserve the right to supplement this complaint with additional evidence, including certified appraisal, comparable sales data, and expert testimony, prior to or at the scheduled hearing. Should the Board deny this complaint, I reserve the right to appeal to the Ohio Board of Tax Appeals (BTA) pursuant to ORC § 5717.01.

I appreciate the Board's consideration of this matter and request written confirmation of receipt of this complaint and the scheduled hearing date.

Respectfully submitted,

Kevan Dilworth  
687 Shrine Road  
Springfield, OH 45504  
(937) 564-3044  
kevan.dilworth@gmail.com

**RESIDENTIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 687 SHRINE RD

Map ID: 300-06-00017-102-003

LUC: 510-SINGLE FAMILY, PLATTED

Card: 1 of 1

Tax Year: 2025

Printed: 03/27/26

**CURRENT OWNER**

DILWORTH KEVAN

**GENERAL INFORMATION**

Routing No. SNW2-A1 019-00  
 Class Residential  
 Living Units 1  
 Neighborhood 300R0000  
 District  
 Zoning  
 Alternate Id  
 Tax District Springfield Township Cslsd

CAUV  
 Field Review Flag:

**Property Notes**

Note Codes:



3000600017102003 12/6/2023

**Land Information**

Type	Size	Influence Factors	Influence %	Value
A-Undeveloped	AC .0790			970
A-Homesite	AC 1.0000			49,000

Total Acres: 1.079

Legal Acres: 0.0000

NBHD Fact: 1.0000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
Land	17,490	49,970	49,970	0	49,970
Building	118,040	337,270	337,270	0	342,580
<b>Total</b>	<b>135,530</b>	<b>387,240</b>	<b>387,240</b>	<b>0</b>	<b>392,550</b>

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

**Entrance Information**

Date	ID	Entry Code	Source
10/08/24	JAL	10-Adv	3-Other
05/17/18	CPS	R-Review	3-Other
11/20/17	ASH	10-Adv	3-Other
02/24/12	GMC	2-Information At Door	1-Owner
04/29/06	MG		

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status
01/16/20	20-0001B		ADDITION	Addition & Rq1	Closed Permit

**Sales/Ownership History**

Transfer Date	Price	Type	Validity
10/17/24	446,000	2-Land & Building	0-Valid Sale
03/23/21	360,000	2-Land & Building	3-Property Changed After Sale
06/15/20			
06/15/20			

**Deed Reference**

Deed Type  
 Grantor  
 FROST BRADLEY JOSEPH  
 DG UNLIMITED LLC  
 GOLDEN SITES LTD  
 STEVENSON JOY L

**Property Factors**

Topo: 1-Level  
 Utilities: 4-Gas  
 Street/Road: 1-Paved  
 Traffic: 1-Light  
 5-Well  
 6-Septic

**Legal Description**

Parcel Tieback:  
 Range - Township - Section: - - -  
 Legal Descriptions:  
 ABERFELDA HILLS ALL  
 17  
 Addl. Tieback:

**RESIDENTIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 687 SHRINE RD

Parcel Id: 300-06-00017-102-003

LUC: 510-SINGLE FAMILY, PLATTED L

Card: 1 of 1

Tax Year: 2025

Printed: 03/27/26

**Dwelling Information**

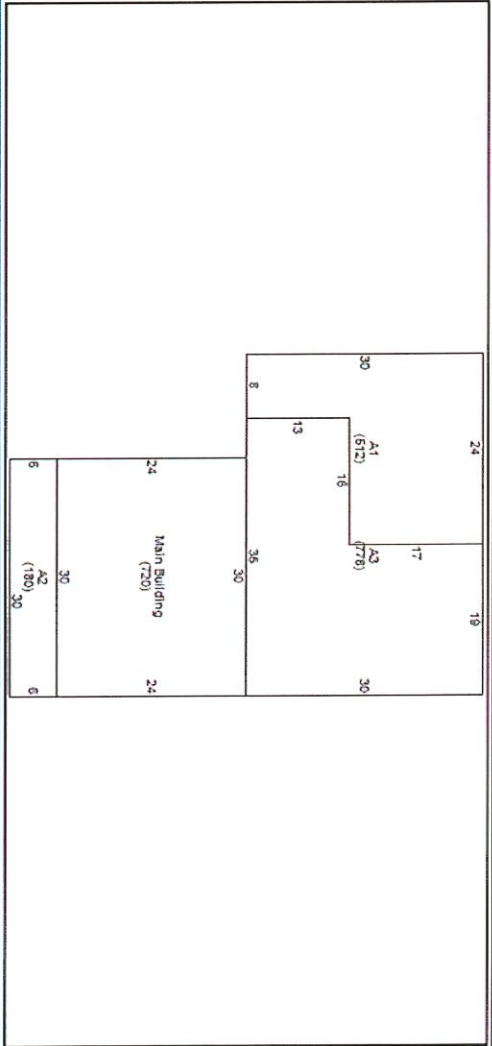
Story height	1	Total Rooms	6
Exterior Walls	6-A/V/nyl	Bedrooms	3
Style	07-Cape Cod	Family Rooms	0
Year Built	1948	Full Baths	3
Eff Year Built	2010	Half Baths	0
Year Remodeled	2023	Addl. Fixtures	4
Kitchen Remod	1-Yes	Total Fixtures	13
Bath Remod	1-Yes		
Basement	4-Full Bsmt		
Heat Type	3-Central Heat W/ Ac	Masonry Trim	
Fuel Type	2-Gas	Unfinished Area	
System Type	1-Hot Air	Rec Rm Size	
Attic	4-Full-Fin	FBLA Size	800
Phy. Condition	G-Good Condition	Openings	
Int vs Ext	1-Better	# Car Bsmt Gar	
Stacks			
Pre-Fab			
Misc		Qty	
Grade	C+	Functional	
CDU	GD-GOOD	Economic	
Market Adj		% Good Ovr	
% Complete		NBHD Fact	1
Cost & Design	0		

**Dwelling Computations**

Base Price	126,900	% Good	93
Plumbing	12,400	Market Adj	
Basement	0	Functional	
Heating	4,520	Economic	
Attic	20,340	% Complete	
Other Features	37,300	C&D Factor	
Subtotal	201,460	Adj Factor	1
		Additions	94,200
Ground Floor Area	720		
Total Living Area	1,786	Dwelling Value	281,560
Building Notes			

**Misc & Gross Bulding Values**

Misc Building No  
Gross Building:  
Misc Adjusted Value



**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Bit	Eff Yr	Grade	CDU	%Comp	Value
0					720						
1		26			512	2020					3,500
2		1			180	2020					8,700
3	55	35			778	2020					82,900

**Outbuilding Data**

Type	Yr Bit	Eff Yr	Size	Area	Gr	Qty	ModCd	PH	FV	MA	%Comp	Value
AP1-4s Cl Mtl	2006		40x45	1,800	B	1	372	A	A			21,070
RG1-Det Garage	2020		24x28	672	C	1		A	A			18,350
SK2-Summer Kit	2021		x	400	C	1		A	A			16,290

**Condominium / Mobile Home Information**

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