

MAR 25 2026

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.
HILLARY HAMILTON
AUDITOR

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>KR Acres LLC / Russel Williamson</u>		Street address, City, State, ZIP code <u>624 Westchester Park Dr, Springfield, OH 45504</u>	
2. Complainant if not owner		-			
3. Complainant's agent		-			
4. Telephone number and email address of contact person		<u>614-329-1922</u>		<u>Williamson. russel@gmail.com</u> ← just one "L" in Russel	
5. Complainant's relationship to property, if not owner		<u>Owner</u>			
If more than one parcel is included, see "Multiple Parcels" Instruction.					
6. Parcel numbers from tax bill			Address of property		
<u>3100700023205041</u>			<u>2703 Dwight Rd, Springfield, Ohio 45503</u>		
7. Principal use of property <u>Mobile Home Park</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>3100700023205041</u>	<u>\$375,000</u>	<u>\$598,490</u>	<u>\$223,490</u>		
9. The requested change in value is justified for the following reasons: <u>See 3 page Attachment (2 sheets, 3 sides total)</u>					

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. N/A

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.

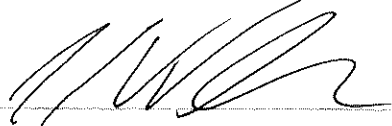
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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 3/25/26 Complainant or agent (printed) Russel Williamson Title (if agent) _____

Complainant or agent (signature)  _____

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

Notary _____

Attachment to DTE 1 Complaint — Response to Question 9

Parcel No. 3100700023205041 | 2703 Dwight Rd, Springfield, OH 45503 | Tax Year 2025

Justification for Requested Reduction in Appraised Value

Property	Current Appraised Value	Complainant's Requested Value
2703 Dwight Rd, Springfield, OH 45503	\$598,490	\$375,000

The complainant, KR Acres LLC, respectfully requests that the Board of Revision reduce the full market value of Parcel 3100700023205041 (2703 Dwight Rd, Springfield, OH 45503) from the current appraised value of **\$598,490** to **\$375,000**. This reduction is supported by two independent grounds: (1) the auditor's improvement valuation is factually unsupported and methodologically indefensible, and (2) comparable mobile home park sales in Clark County demonstrate that the current per-acre appraised value is two to three times higher than similarly situated properties.

Argument I: The Improvement Valuation of \$304,200 Is Factually Unsupported

The Clark County Auditor's own property record card reveals a fundamental defect in the improvement valuation. The single improvement entry on the card reads as follows:

Description	Size	Area	Grade	Year Built	Appraised Value	Assessed Value
(MH2) – Unknown	0 x 0	1 sq ft	C	1947	\$304,200	\$106,470

This entry contains three independent indicators that the improvement valuation lacks factual foundation:

- **No measurable dimensions.** The size field reads "0 x 0" and the area is recorded as 1 square foot. The auditor's own sketch labels the improvement "M.H. PARK IMP GD** 1 sqft." No licensed appraiser can produce a supportable cost-approach valuation for an improvement with no documented dimensions.
- **Classification as "Unknown."** The description "(MH2) – Unknown" reflects that the auditor did not inspect, measure, or classify the improvement. A \$304,200 valuation applied to an asset the auditor's own system classifies as unknown cannot withstand scrutiny.
- **78-year-old infrastructure with no documented improvements.** The year built is recorded as 1947. The only permit on file is a 2007 alteration completed at \$0 value. There is no documented capital improvement, renovation permit, or new construction in the past 78 years. Grade C infrastructure of this age would carry substantial economic depreciation under any recognized appraisal methodology. A replacement-cost estimate for mobile home park infrastructure (roads, water/sewer lines, electrical service) on 1.82 acres — properly depreciated for age and condition — would yield a fraction of the \$304,200 assigned.
- **The improvement value appears to be a residual plug from the sale price.** The auditor's land value increased 390% (from \$60,060 to \$294,290) and the improvement value increased 243% (from \$88,730 to \$304,200) in a single year — the year following the October 2022 sale. The combined total of \$598,490 is simply the \$625,000 purchase price rounded down, allocated arbitrarily between land and improvements without documented methodology for either component. Backing into a value from a sale price without independent cost or income analysis is not a valid appraisal approach under Ohio law.

Attachment to DTE 1 Complaint — Response to Question 9

Parcel No. 3100700023205041 | 2703 Dwight Rd, Springfield, OH 45503 | Tax Year 2025

Argument II: Comparable Clark County MHP Sales Demonstrate an Excessive Per-Acre Valuation

The Clark County Auditor's own public records identify 31 parcels classified as Land Use Code 415 (Trailer or Mobile Home Park) in Clark County. A comparison of the appraised value per acre for small, similarly situated MHP parcels demonstrates that 2703 Dwight Rd is assessed at a rate dramatically out of line with the broader market.

Property	Acres	Appraised Value	Value / Acre	Last Sale
230 Willis Ave, Springfield	0.43	\$52,610	\$122,349	Oct 2020 — Valid
334A Jamestown Rd, So. Charleston	0.68	\$67,770	\$99,662	Feb 2022 — Valid
3650 E National Rd, Springfield	0.71	\$111,690	\$157,310	Apr 2018 — Valid
3314 E National Rd, Springfield	1.20	\$181,930	\$151,608	Oct 2007
3032 Columbus Ave, Springfield	2.90	\$296,950	\$102,397	May 1999
Comparable Average	—	—	\$126,665	—
2703 Dwight Rd — SUBJECT	1.82	\$598,490	\$328,841	Oct 2022 — Valid

At **\$328,841 per acre**, the subject property is appraised at **2.6 times the comparable average of \$126,665 per acre**. No material distinction in land characteristics, zoning, or utility access justifies this divergence. The three most recent valid sales among comparables (Willis Ave, Jamestown Rd, and E National Rd) range from \$99,662 to \$157,310 per acre. Applying even the highest comparable rate of \$157,310 per acre to the subject's 1.82 acres yields a land value of approximately \$286,304 — still well below the \$294,290 assigned to land alone under the current assessment.

Clark County Mobile Home Park Properties
Appraised Value Per Acre Comparison



Attachment to DTE 1 Complaint — Response to Question 9

Parcel No. 3100700023205041 | 2703 Dwight Rd, Springfield, OH 45503 | Tax Year 2025

Figure 1. Clark County MHP appraised value per acre — subject property vs. comparables (Source: Clark County Auditor public records)

Conclusion and Requested Relief

For the foregoing reasons, the complainant respectfully requests that the Board of Revision reduce the full market value of Parcel 3100700023205041 to **\$375,000**, resulting in an assessed value of **\$131,250** (35% of full market value). This requested value is derived directly from the auditor's own data and the comparable sales record as follows:

Component	Methodology	Value
Land (1.820 acres)	Highest valid comparable rate: \$157,310/acre × 1.82 acres	\$286,304
Improvements	Auditor's own improvement value, held unchanged for 5 consecutive years (2020–2024)	\$88,730
Total Requested Full Market Value	\$286,304 + \$88,730	\$375,034 ≈ \$375,000

This derivation is intentionally conservative: it applies the *highest* per-acre rate among comparable Clark County MHP sales (not the average of \$126,665/acre, which would yield \$230,530), and uses the auditor's own improvement valuation that was certified as accurate for tax years 2020 through 2024. The Board is respectfully asked to explain, if it declines this request, why the auditor's own infrastructure valuation of \$88,730 — unchanged across five tax years — should now be tripled to \$304,200 without any documented inspection, measurement, or cost analysis.

COMMERCIAL PROPERTY RECORD CARD

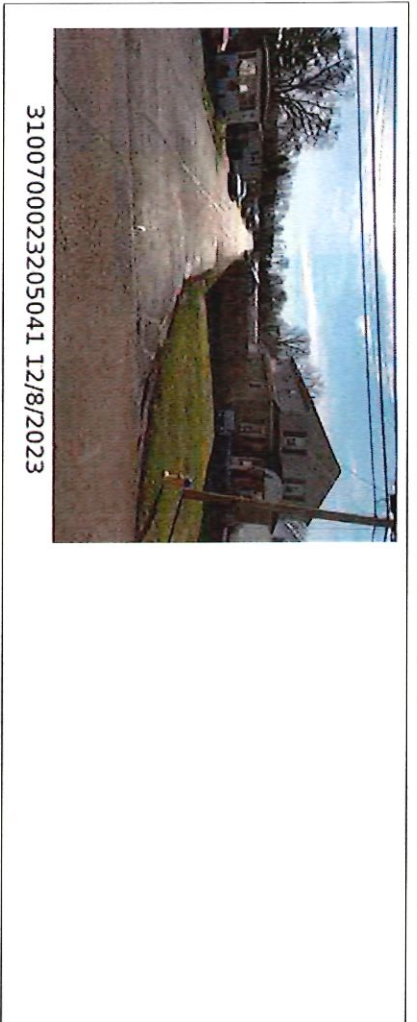
CLARK COUNTY

Situs : 2703 DWIGHT RD Map ID: 310-07-00023-205-041 LUC: 415-TRAILER OR MOBILE HOME PAF Card: 1 of 1 Tax Year: 2025 Printed: 03/27/26

CURRENT OWNER	GENERAL INFORMATION
KR ACRES LLC	Routing No. SNE9-C1 071-00 Class C-Commercial Living Units Neighborhood 300CC3000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes: TY19 - 26 LOTS & 26 MH'S Note Codes:

Land Information					
Type	Rate	Size	Influence Factors	Infl %	Value
6-Primary Site	AC	161700	1.8200		294,290
Total Acres: 1.82					Legal Acres: 1.82



Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	103,000	294,290	294,290	0	0
Building	106,470	304,200	304,200	0	0
Total	209,470	598,490	598,490	0	0
Value Flag 1-COST APPROACH					Manual Override Reason Base Date of Value Effective Date of Value

Entrance Information			
Date	ID	Entry Code	Source
05/30/25	STP	10-Adv	3-Other
05/08/18	MDT	4-Total Refusal	2-Tenant
06/18/12	RVT	5-Occupant Not Home	3-Other

Sales/Ownership History			
Date Issued	Number	Price Purpose	Note
01/23/07	07-0023	ALT	

Transfer Date		Price Type	Validity
10/31/22	625,000	2-Land & Building	0-Valid Sale
12/29/00	285,000		
12/30/91	250,000		

Deed Reference		Deed Type	Grantor
			HART BARBARA G STACEY WILLIAM DAVID

Property Factors

Topo:
Utilities:
Street/Road:
Traffic:
Location:
Spot Loc: 350

Legal Description

Parcel TieBack:
Range - Township - Section: - - -
Legal Descriptions:
S SI DWIGHT RD E OF BURNETT (PT TRACT 37 WARDERS)
10 & 11

Addl. TieBack:

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 2703 DWIGHT RD Parcel Id: 310-07-00023-205-041 LUC: 415-TRAILER OR MOBILE HOME PAF Card: 1 of 1 Tax Year: 2025 Printed: 03/27/26

Building Information	
Year Built/Est 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-Blt	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	MH2-M.H.	Good	1947		1	C	26	A	A		304,200

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 2703 DWIGHT RD

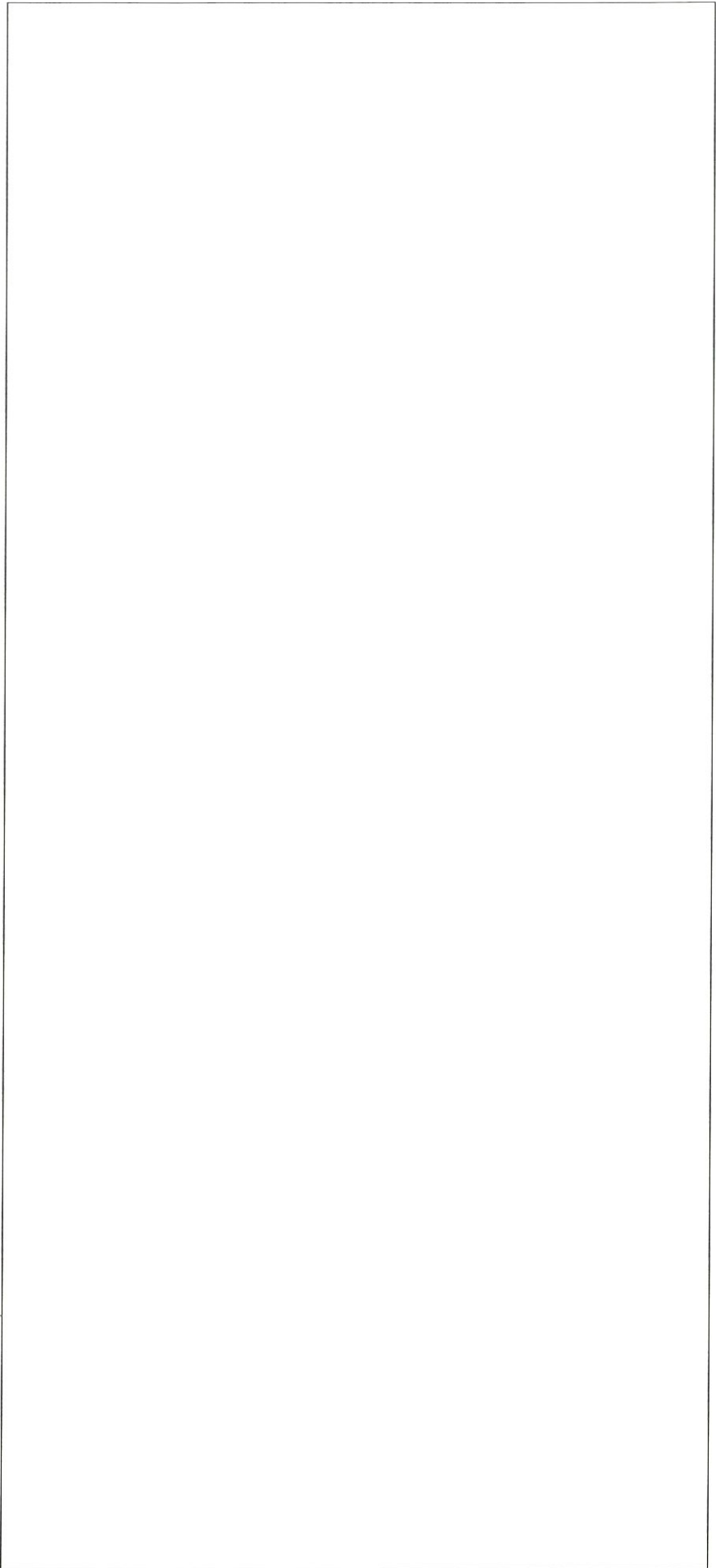
Parcel Id: 310-07-00023-205-041

LUC: 415-TRAILER OR MOBILE HOME PAR

Card: 1 of 1

Tax Year: 2025

Printed: 03/27/26



Additional Property Photos



COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 2703 DWIGHT RD

Parcel Id: 310-07-00023-205-041

LUC: 415-TRAILER OR MOBILE HOME PAF

Card: 1 of 1

Tax Year: 2025

Printed: 03/27/26

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp Type	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
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Apartment Detail - Building 1 of 1

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

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 1

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area
Total Gross Building Area

Misc & Gross Building Values

Misc Building No	
Gross Building:	Misc Adjusted Value