

MAR 30 2026

Tax year 2025 BOR no. 2025-178  
County Clark Date received 3/30/2026

DTE 1  
Rev. 12/22

**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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Krishna's Limestone LLC	8868 Wildfire Court, Centerville, Ohio 45458	
2. Complainant if not owner			
3. Complainant's agent	Brett R. Sheraw, Esq.	1209 Hill Road North, Suite 118, Pickerington, C	
4. Telephone number and email address of contact person 614-519-2429 / bsheraw@sherawlaw.com <span style="float: right;">Ohio 43147</span>			
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	
3400700036201034		2132-2138 North Limestone Street, Springfield, Ohio 45503	
7. Principal use of property			
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
3400700036201034	\$3,271,590.00	\$3,781,330.00	(\$509,740.00)
9. The requested change in value is justified for the following reasons: Complainant asserts that the tax valuation of the subject property should be decreased based upon the fair market value of the property.			

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 \_\_\_\_\_ 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 03/30/2026 Complainant or agent (printed) Brett R. Sheraw Title (if agent) Attorney (0074130)

Complainant or agent (signature) 

Sworn to and signed in my presence, this 30<sup>th</sup> day of March 2026  
(Date) (Month) (Year)

Notary Christina Michelle Sheraw



**CHRISTINA MICHELLE SHERAW**  
Notary Public, State of Ohio  
Commission #: 2025-RE-888465  
My Commission Expires 03-25-30

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2132 -2138 N LIMESTONE ST

Map ID: 340-07-00036-201-034

LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 1 of 3

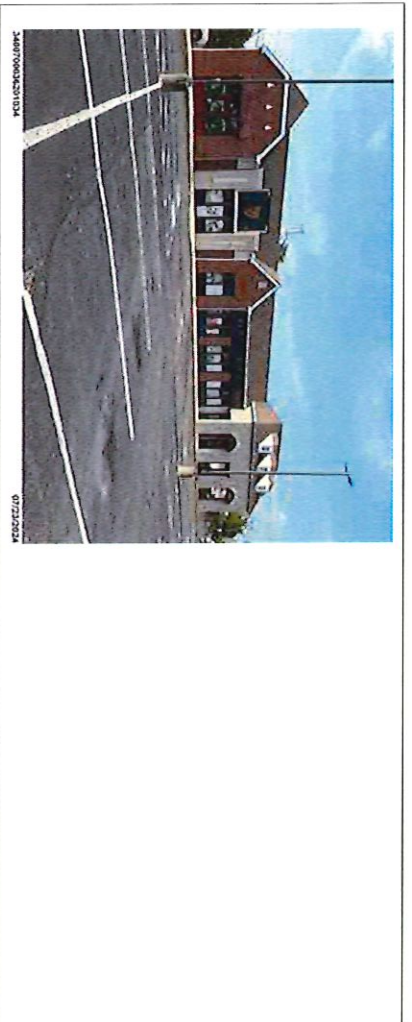
Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
KRISHNAS LIMESTONE LLC	Routing No. 0036-01 025-00 Class C-Commercial Living Units Neighborhood 340C5000 Alternate Id District Zoning CAUV
Field Review Flag:	

**Property Notes**  
 Note Codes:  
 TY24 OCCUPANCY CHANGE 100%  
 TY23 INTER ALT GLO TANNING 100% NVC-  
 REMOVE 50% COMP OF CARD 1  
 TY22 N/C NEW OCCUPANT UNIT 110 NVC

Type	Rate	Size	Influence Factors	Int'l %	Value
6-Primary Site AC	152460	2,5000			381,150
7-Secondary Si AC	121968	1,4200			173,190
9-Right Of Way AC	0	.6078			
Total Acres: 4.5278					Legal Acres: 3.92



Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	194,020	554,340	554,340	554,340	0
Building	1,129,450	3,226,990	3,226,990	-430,630	0
<b>Total</b>	<b>1,323,470</b>	<b>3,781,330</b>	<b>3,781,330</b>	<b>123,710</b>	<b>0</b>
Value Flag 1-COST APPROACH      Manual Override Reason Base Date of Value Effective Date of Value					

Entrance Information			
Date	ID	Entry Code	Source
01/29/25	STP	10-Adv	3-Other
07/23/24	STP	6-Prop Unoccupied At Listing	3-Other
03/28/23	PN	1-Entrance (Inspection)	4-Employee
03/30/22	PN	5-Occupant Not Home	3-Other
04/10/18	KAR	1-Entrance (Inspection)	3-Other

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status
05/10/23	23-0704S		CHANGE OC	Creations Market	Closed Permit
02/09/22	22-0295S		COM ALTER	Glo Tanning	Closed Permit
12/01/21	21-02022S		CHANGE OC	Unit 110	Closed Permit
10/02/14	1400973C		COM ADDN		Closed Permit
07/13/09	09-0971		COM ALTER		Closed Permit

Sales/Ownership History			
Transfer Date	Price	Type	Validity
12/26/18	3,270,000	2-Land & Building	0-Valid Sale
04/01/84	125,000		

Deed Reference		
Deed Reference	Deed Type	Grantor
340/5482		I-FOUR LINCOLN NATIONAL LIFE

**Property Factors**  
 Topo: 1-Level  
 Utilities: 1-All Public  
 Street/Road: 1-Paved  
 Traffic: 3-Heavy  
 Location: 4-Major Strip  
 Spot Loc:

**Legal Description**  
 Parcel TieBack:  
 Range - Township - Section: 09 - 05 - 36  
 Legal Descriptions:  
 E S1 LIMESTONE S OF CHILDRENS HOME RD  
 Addl. TieBack:

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2132 -2138 N LIMESTONE ST

Parcel Id: 340-07-00036-201-034

LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 1 of 3

Tax Year: 2025

Printed: 03/31/26

**Building Information**

Year Built/Est Year 1999 /  
 Building # 1  
 Structure Type 374-Retail Multi Occ  
 Identical Units  
 Total Units  
 Grade B+  
 # Covered Parking  
 # Uncovered Parking  
 DBA O'CONNERS/TRE  
 CA ACADEMY

**Building Other Features**

Line Type	+/-	Meas1	Meas2 #	Stp	IU	Line Type	+/-	Meas1	Meas2 #	Stp	IU
1 PR1-Porch, Open		270	1	1	1						
2 PR1-Porch, Open		4	24	1	1						
1 LP3-Patio, Concrete		1,046	1	1	1						
1 PR2-Porch, Enclosed		10	12	1	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	7,281	332	031-Restaurant	14	01-Brick Ve	1-Wood Frame	100	2-Normal	2-Normal	1-Central	2-Normal	3	3	
2	01	01	1,104	94	031-Restaurant	12	02-Frame	1-Wood Frame	100	2-Normal	2-Normal	1-Central	2-Normal	3	3	
3	01	01	1,500	68	031-Restaurant	14	01-Brick Ve	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	7,281	031-Restaurant	57		441,750
2	1,104	031-Restaurant	83		99,830
3	1,500	031-Restaurant	57		88,220

**Outbuilding Data**

Line	Type	Yr Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
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COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 2132 -2138 N LIMESTONE ST

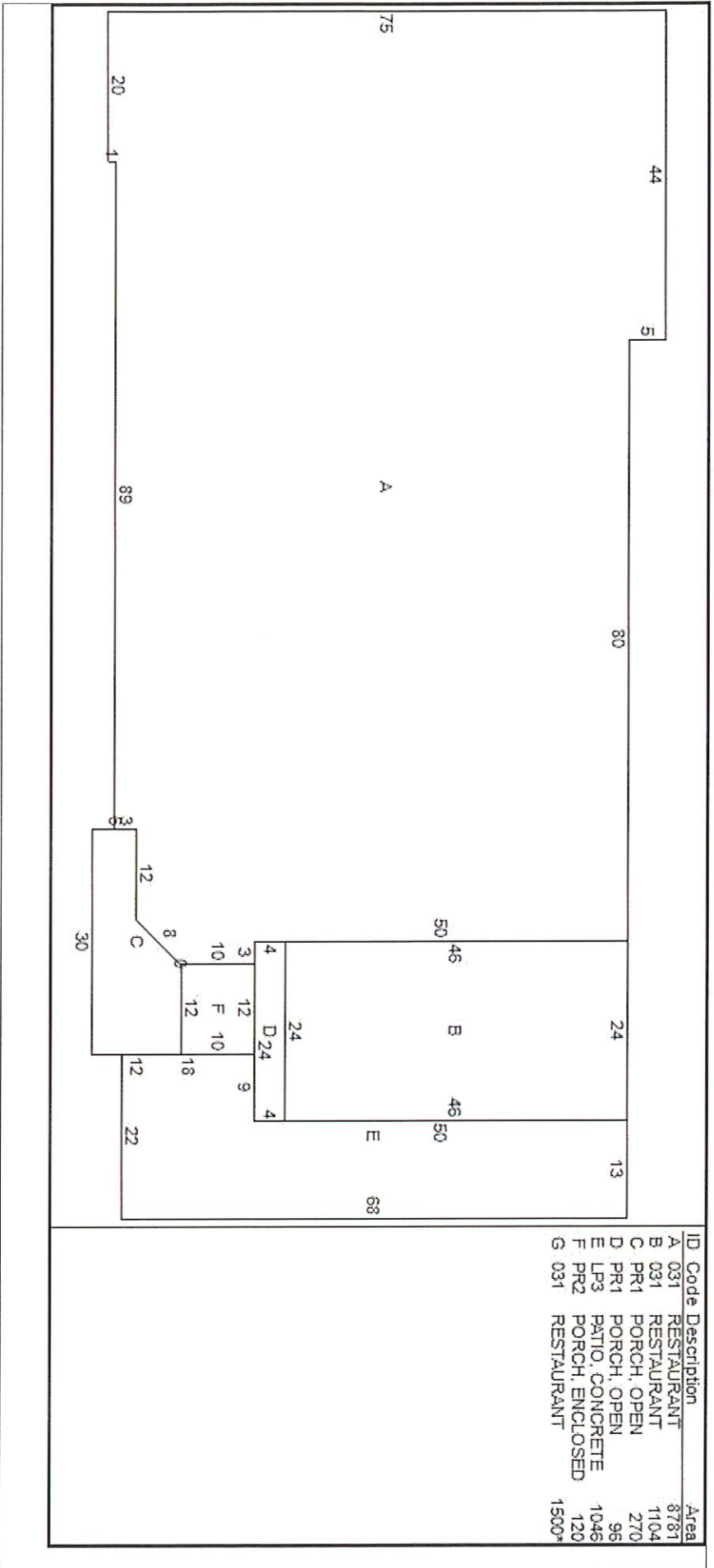
Parcel Id: 340-07-00036-201-034

LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 1 of 3

Tax Year: 2025

Printed: 03/31/26



Additional Property Photos



**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2132 -2138 N LIMESTONE ST Parcel Id: 340-07-00036-201-034 LUC: 425-NEIGHBORHOOD SHOPPING CE Card: 1 of 3 Tax Year: 2025 Printed: 03/31/26

**Income Detail (Includes all Buildings on Parcel)**

Use Mod Grp	Inc Type	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
00	S	000	00-None	0	38,258	0.00				0							

**Apartment Detail - Building 1 of 3**

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
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**Building Cost Detail - Building 1 of 3**

Total Gross Building Area 9,885  
 Replace, Cost New Less Depr 629,800  
 Percent Complete 100  
 Number of Identical Units 100  
 Economic Condition Factor  
 Final Building Value 629,800  
 NBHD Fact 1,0000  
 Value per SF 63.71

**Notes - Building 1 of 3**

**Income Summary (Includes all Building on Parcel)**

Misc & Gross Building Values	
Misc Building No	Misc Adjusted Value
Gross Building:	
Total Gross Rent Area	38,258
Total Gross Building Area	38,258
Total Net Income	0.025900
Capitalization Rate	Sub total
Residual Land Value	123,710
Final Income Value	123,710

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2132 -2138 N LIMESTONE ST

Map ID: 340-07-00036-201-034

LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 2 of 3

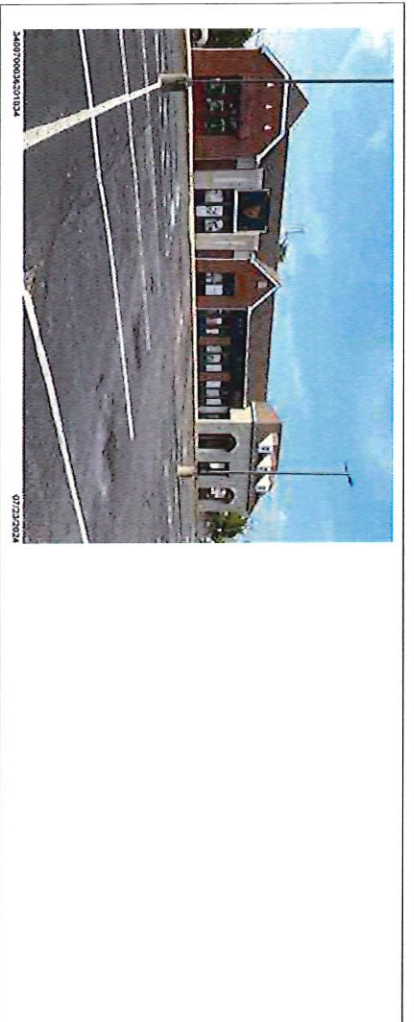
Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
KRISHNAS LIMESTONE LLC	Routing No. 0036-01 025-00 Class C-Commercial Living Units Neighborhood 340C5000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes	Note Codes:
TY24 OCCUPANCY CHANGE 100% TY23 INTER ALT GLO TANNING 100% NVC- REMOVE 50% COMP OF CARD 1 TY22 N/C NEW OCCUPANT UNIT 110 NVC	

Type	Rate	Size	Influence Factors	Int'l %	Value
6-Primary Site AC	152460	2.5000			381,150
7-Secondary Si AC	121968	1.4200			173,190
9-Right Of Way AC	0	.6078			
Total Acres: 4.5278					Legal Acres: 3.92



Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	194,020	554,340	554,340	554,340	0
Building	1,129,450	3,226,990	3,226,990	-430,630	0
Total	1,323,470	3,781,330	3,781,330	123,710	0
Value Flag 1-COST APPROACH Manual Override Reason Base Date of Value Effective Date of Value					

Entrance Information			
Date	ID	Entry Code	Source
01/29/25	STP	10-Adv	3-Other
07/23/24	STP	6-Prop Unoccupied At Listing	3-Other
03/28/23	PN	1-Entrance (Inspection) Gained	4-Employee
03/30/22	PN	5-Occupant Not Home	3-Other
04/10/18	KAR	1-Entrance (Inspection) Gained	3-Other

Permit Information			
Date Issued	Number	Price Purpose	Note
05/10/23	23-0704S	CHANGE OC	Creations Market
02/09/22	22-0295S	COM ALTER	Glo Tanning
12/01/21	21-02022S	CHANGE OC	Unit 110
10/02/14	1400973C	COM ADDN	
07/13/09	09-0971	COM ALTER	

Sales/Ownership History			
Transfer Date	Price	Type	Validity
12/26/18	3,270,000	2-Land & Building	0-Valid Sale
04/01/84	125,000		

Property Factors	
Topo: 1-Level	
Utilities: 1-All Public	
Street/Road: 1-Paved	5-Sidewalk
Traffic: 3-Heavy	
Location: 4-Major Strip	
Spot Loc:	

Legal Description	
Parcel TieBack:	Addl. TieBack:
Range - Township - Section: 09 - 05 - 36	
Legal Descriptions:	
E S1 LIMESTONE S OF CHILDRENS HOME RD	



COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

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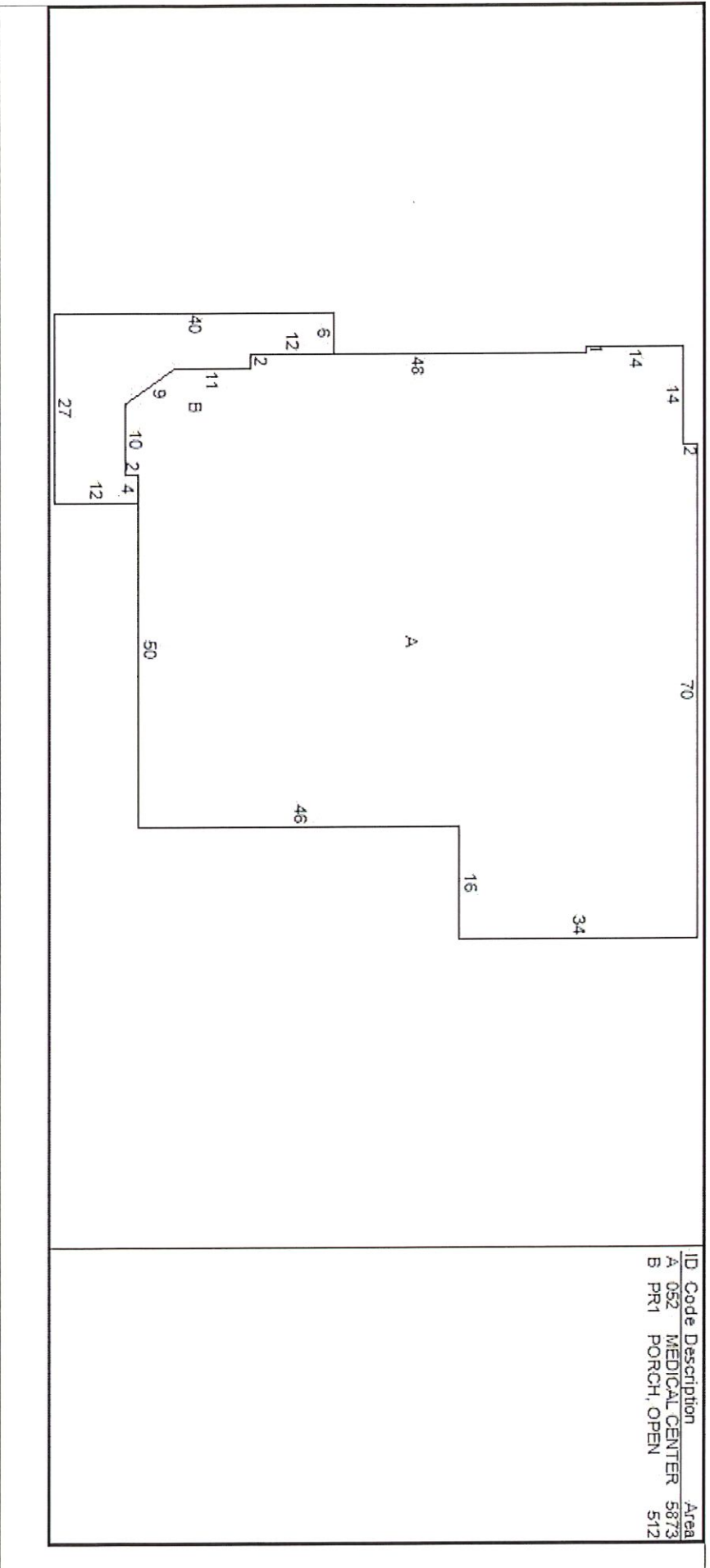
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LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 2 of 3

Tax Year: 2025

Printed: 03/31/26



ID Code	Description	Area
A 052	MEDICAL CENTER	5873
B PRI	PORCH, OPEN	512

Additional Property Photos



3400700036201034 12/12/2023

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LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 2 of 3

Tax Year: 2025

Printed: 03/31/26

**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
00	S	000	00-None	0	38,258	0.00				0							

**Apartment Detail - Building 2 of 3**

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
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**Building Cost Detail - Building 2 of 3**

Total Gross Building Area	5,873
Replace, Cost New Less Depr	728,100
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	728,100
NBHD Fact	1,0000
Value per SF	123.97

**Notes - Building 2 of 3**

**Income Summary (Includes all Building on Parcel)**

Total Net Income	0.025900
Capitalization Rate	
Sub total	123,710
Residual Land Value	123,710
Final Income Value	
Total Gross Rent Area	
Total Gross Building Area	38,258

**Misc & Gross Building Values**

Misc Building No	
Gross Building:	Misc Adjusted Value

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2132 -2138 N LIMESTONE ST

Map ID: 340-07-00036-201-034

LUC: 425-NEIGHBORHOOD SHOPPING CE

Card: 3 of 3

Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
KRISHNAS LIMESTONE LLC	Routing No. 0036-01 025-00 Class C-Commercial Living Units Neighborhood 340C5000 Alternate Id District Zoning CAUV
Field Review Flag:	

**Property Notes**

TY24 OCCUPANCY CHANGE 100%  
TY23 INTER ALT GLO TANNING 100% NV-C-  
REMOVE 50% COMP OF CARD 1  
TY22 N/C NEW OCCUPANT UNIT 110 NVC

**Note Codes:**

Type	Rate	Size	Influence Factors	Infl %	Value
6-Primary Site AC	152460	2.5000			381,150
7-Secondary Si AC	121968	1.4200			173,190
9-Right Of Way AC	0	.6078			
Total Acres: 4.5278					Legal Acres: 3.92



Assessment Information					
	Assessed	Appraised	Cost	Income	Market
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Building	1,129,450	3,226,990	3,226,990	-430,630	0
Total	1,323,470	3,781,330	3,781,330	123,710	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag 1-COST APPROACH					

Entrance Information			
Date	ID	Entry Code	Source
01/29/25	STP	10-Adv	3-Other
07/23/24	STP	6-Prop Unoccupied At Listing	3-Other
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04/10/18	KAR	1-Entrance (Inspection) Gained	3-Other

Permit Information				
Date Issued	Number	Price	Note	Status
05/10/23	23-0704S		CHANGE OC	Closed Permit
02/09/22	22-0295S		COM ALTER	Closed Permit
12/01/21	21-02022S		CHANGE OC	Closed Permit
10/02/14	1400973C		COM ADDN	Closed Permit
07/13/09	09-0971		COM ALTER	Closed Permit

Sales/Ownership History			
Transfer Date	Price	Type	Validity
12/26/18	3,270,000	2-Land & Building	0-Valid Sale
04/01/84	125,000		

Deed Reference			
Deed Reference	Deed Type	Grantor	
340/5482		I-FOUR LINCOLN NATIONAL LIFE	

**Property Factors**

Topo: 1-Level  
Utilities: 1-All Public  
Street/Road: 1-Paved  
Traffic: 3-Heavy  
Location: 4-Major Strip  
Spot Loc:

5-Sidewalk

**Legal Description**

Parcel TieBack:  
Range - Township - Section: 09 - 05 - 36  
Legal Descriptions:  
E SI LIMESTONE S OF CHILDRENS HOME RD

Addl. TieBack:

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2132 -2138 N LIMESTONE ST Parcel Id: 340-07-00036-201-034 LUC: 425-NEIGHBORHOOD SHOPPING CE Card: 3 of 3 Tax Year: 2025 Printed: 03/31/26

**Building Information**

Year Built/Err Year 1997 /  
 Building # 3  
 Structure Type 344-Strip Shopping I  
 Identical Units  
 Total Units  
 Grade B+  
 # Covered Parking  
 # Uncovered Parking  
 DBA

**Building Other Features**

Line Type	+/-	Meas1	Meas2 # Stp	IU	Line Type	+/-	Meas1	Meas2 # Stp	IU
1 PR1-Porch, Open		9	18	1					
1 CP6-Canopy Roof/Slab		8	60	1					
1 PR1-Porch, Open		27	10	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	12,966	528	052-Medical Cente	14	01-Brick Ve	1-Wood Frame	100	2-Normal	2-Normal	1-Central	2-Normal	3	3	
2	01	01	4,815	288	034-Retail Store	14	01-Brick Ve	1-Wood Frame	100	2-Normal	2-Normal	1-Central	2-Normal	3	3	
3	01	01	4,719	288	052-Medical Cente	14	01-Brick Ve	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	12,966	052-Medical Center	54		1,177,240
2	4,815	034-Retail Store	54		207,450
3	4,719	052-Medical Center	54		443,470

**Outbuilding Data**

Line	Type	Yr Bld	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	C11-Asph Pave	1997			85,600	C	1	F	A		40,930

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

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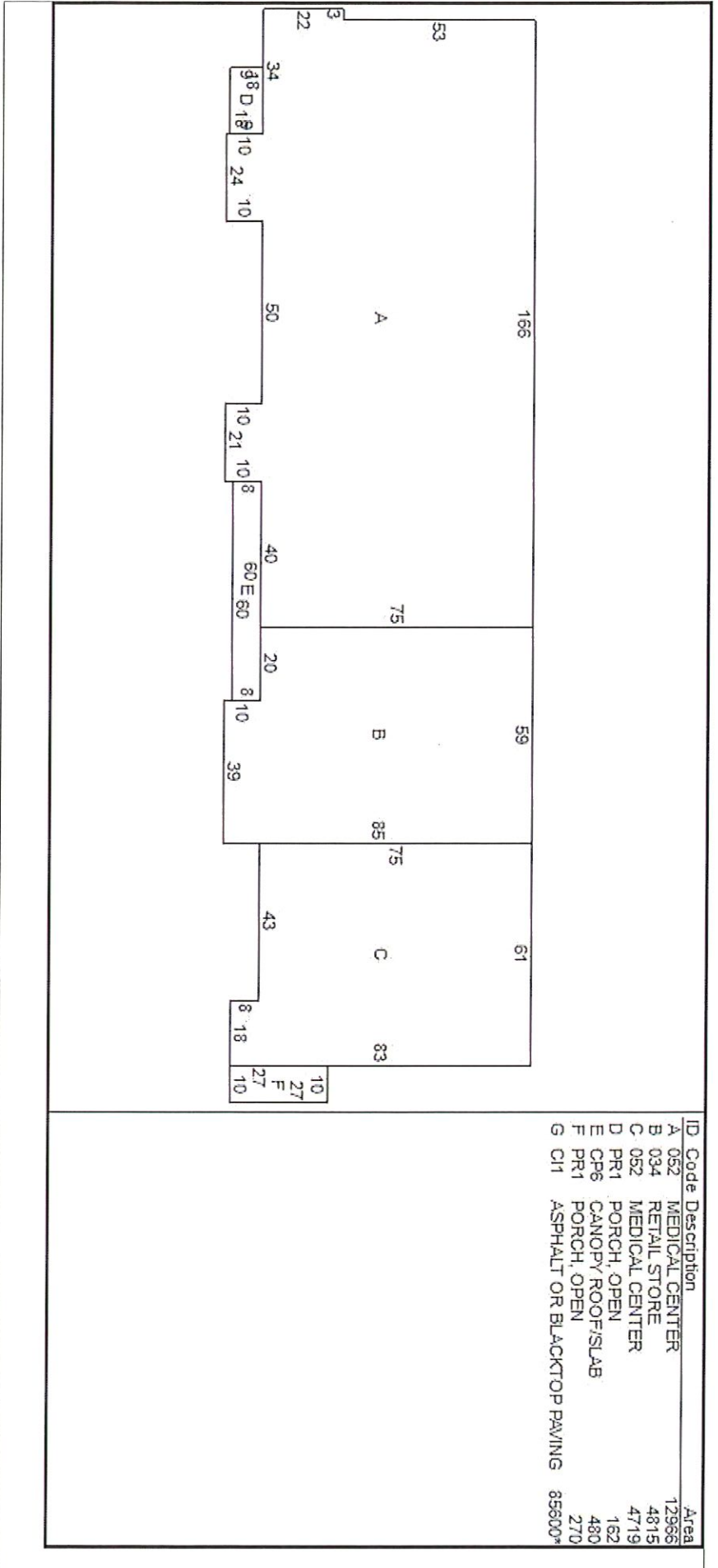
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**Income Detail (Includes all Buildings on Parcel)**

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
00	S	000	00-None	0	38,258	0.00				0							

**Apartment Detail - Building 3 of 3**

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
<p><b>Building Cost Detail - Building 3 of 3</b></p> <p>Total Gross Building Area 22,500</p> <p>Replace, Cost New Less Depr 1,828,160</p> <p>Percent Complete 100</p> <p>Number of Identical Units</p> <p>Economic Condition Factor</p> <p>Final Building Value 1,828,160</p> <p>NBHD Fact 1,0000</p> <p>Value per SF 81.25</p>								

**Notes - Building 3 of 3**

Income Summary (Includes all Building on Parcel)	
Total Net Income	0.025900
Capitalization Rate	
Sub total	123,710
Residual Land Value	123,710
Final Income Value	
Total Gross Rent Area	
Total Gross Building Area	38,258

**Misc & Gross Building Values**

Misc Building No	Misc Adjusted Value
Gross Building:	