

Clear Form

FILED
CLARK COUNTY AUDITOR

Tax year 2025 BOR no. 2025-189
County Clark Date received 3/30/2026

DTE 1
Rev. 12/22

MAR 30 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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Lefel Lane 100, LLC	1066 Blind Brook Drive, Columbus, OH 43235	
2. Complainant if not owner	Dennis Grogan	1066 Blind Brook Drive, Columbus, OH 43235	
3. Complainant's agent	Timothy Rudd, Attorney	812 East Franklin Street, Dayton, OH 45459	
4. Telephone number and email address of contact person 614-361-0544 dgrogan@phoenixoutfitters.com - Owner 937-396-0089 trr@braumrudd.com - Attorney			
5. Complainant's relationship to property, if not owner Complainant is the managing member of Lefel Lane 100, LLC			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
330-07-00033-311-018		100 W Lefel Lane, Springfield, Ohio 45505	
7. Principal use of property C-447 Office Building			
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
330-07-00033-311-018	\$600,000	\$3,423,420	\$2,823,420
9. The requested change in value is justified for the following reasons: The requested change is justified by the 2024 by the Board of Revision valuation determination in Case No. 2023-067 and the fact that the property remains materially unchanged except that a portion of the property that was leased as of the last valuation determination is no longer leased or revenue generating.			

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 See Affidavit and total cost \$ 111,000

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.

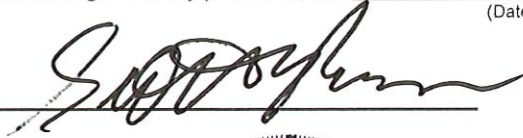
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 03/24/2026 Complainant or agent (printed) Timothy Rudd Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 03/25/2026 day of March 2026
(Date) (Month) (Year)

Notary 



SCOTT L. BRAUM, Attorney at Law
Notary Public, State of Ohio
My Commission has no expiration date.
Section 147.03 O. R. C.

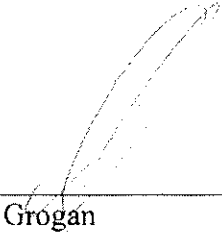
repaired at a cost of \$16,000. These \$111,000 in expenditures were to maintain the Property, they were not enhancements, and they did not increase the value of the Property in any way.

10. When the Property was last valued by the Board of Revision less than two years ago, approximately 15,000 square feet of the Property was occupied by US Xpress under a lease for \$9,000/month. That lease expired in July 2025, it has not been renewed, and the building at the Property has since remained vacant.

11. There have been no material changes in the condition of the Property or the market for the Property since the Board of Revision determined its value was \$600,000 less than two years ago.

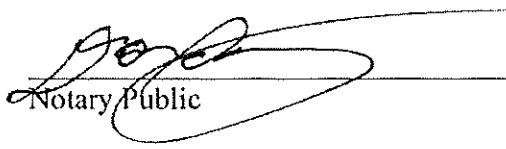
12. As owner of the Property, it is the opinion of Leffel Lane 110, LLC, that the value of the Property remains \$600,000.

FURTHER AFFIANT SAYETH NAUGHT



Dennis Grogan

Sworn to before me and subscribed in my presence on this 23 day of March 2026.



Notary Public



COMMERCIAL PROPERTY RECORD CARD

Situs : 110 W LEFFEL LN Map ID: 330-07-00033-311-018

LUC: 447-OFFICE BUILDING 1-2 STORIES

Card: 1 of 2

Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
LEFFEL LANE 110 LLC	Routing No. 0033-01 008-00 Class C-Commercial Living Units Neighborhood 340C4000 Alternate Id District Zoning CAUV
Field Review Flag:	

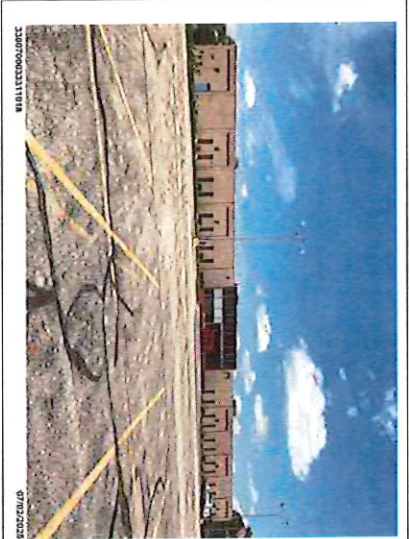
Property Notes

Note Codes:

Type	Rate	Size	Influence Factors	Infl %	Value
1-Primary Site	SF	2.8	155.94		436,650
Total Acres: 3.58 Legal Acres: 3.58					

Assessment Information					
Assessed	Appraised	Cost	Income	Market	
Land	152,830	436,650	0	0	
Building	1,045,370	2,986,770	0	0	
Total	1,198,200	3,423,420	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
07/01/25	ZF	A-Estimated	3-Other
10/01/24	STP	10-Adv	3-Other
04/03/18	KAR	1-Entrance (Inspection)	4-Employee
04/03/13	T&J	7-Quality Check	
04/24/12	JPH	1-Entrance (Inspection)	3-Other

Permit Information			
Date Issued	Number	Price Purpose	Note
10/22/24	24-01611S	DEMO	
06/01/12	12-0163B	REMODEL	

Sales/Ownership History			
Transfer Date	Price	Type	Validity
12/29/22		2-Land & Building	2-Not Open Market
12/29/22		2-Land & Building	2-Not Open Market

Property Factors

Topo: 2-Above Street
Utilities: 7-None
Street/Road: 1-Paved
Traffic: 4-None
Location:
Spot Loc:

Legal Description

Parcel TieBack: Addl. TieBack:
Range - Township - Section: 09 - 05 - 33
Legal Descriptions: S MID PT S W QR (4)

BOARD OF CLARK COUNTY COMMISSION
CLARK COUNTY LAND REUTILIZATION C

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 110 W LEFFEL LN

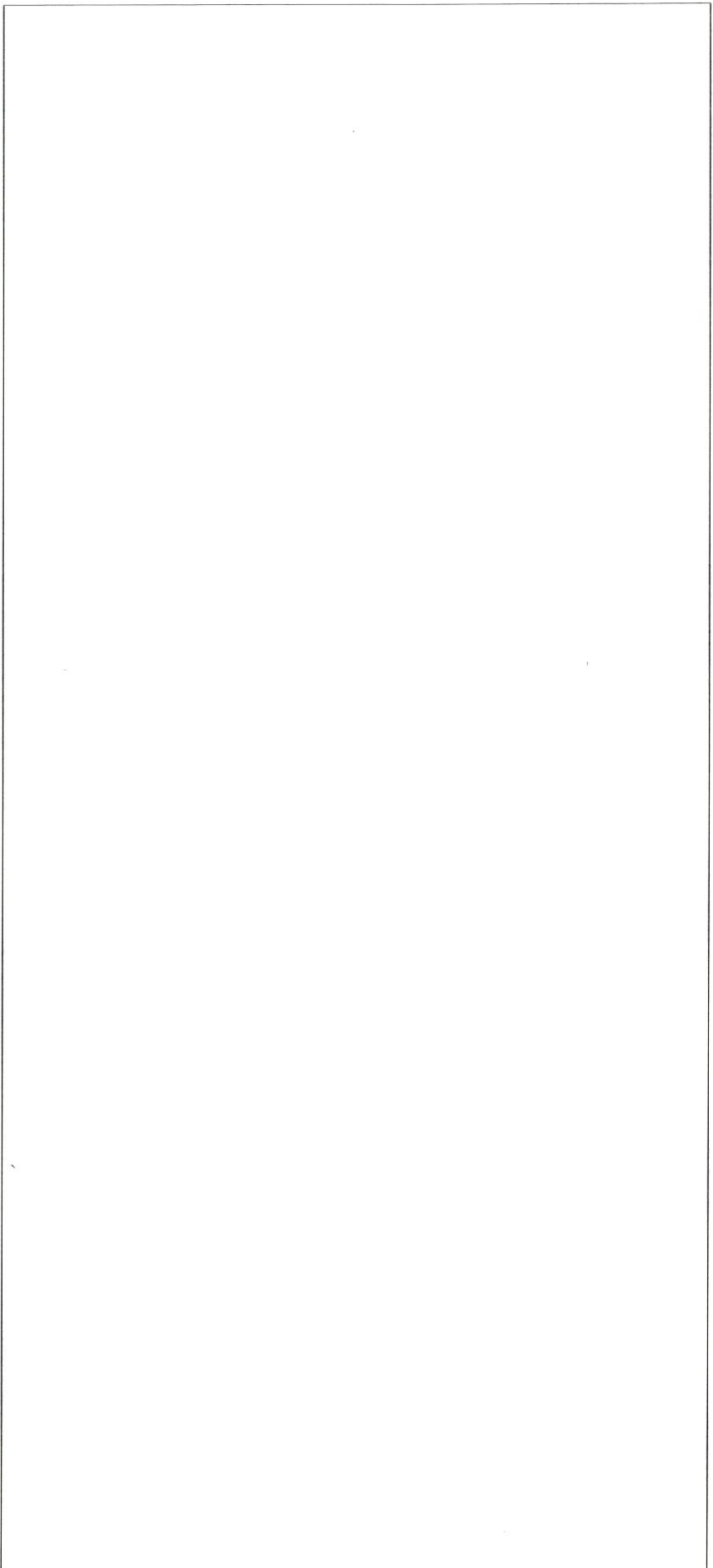
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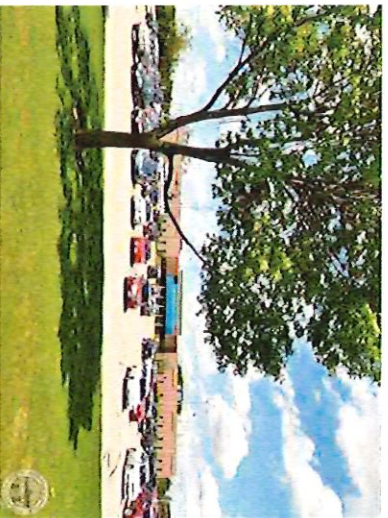
Additional Property Photos



3300700033311018 12/10/2023



3300700033311018 05/18/2017



COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 110 W LEFFELL LN

Parcel Id: 330-07-00033-311-018

LUC: 447-OFFICE BUILDING 1-2-STORIES

Card: 1 of 2

Tax Year: 2025

Printed: 03/31/26

Income Detail (Includes all Buildings on Parcel)

Use Mod	Inc	Model	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	53.010	0.00				0							

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
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Apartment Detail - Building 1 of 2

Building Cost Detail - Building 1 of 2	
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 2

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area	53.010
Total Gross Building Area	

Misc & Gross Building Values

Misc Building No
Gross Building:

Misc Adjusted Value

COMMERCIAL PROPERTY RECORD CARD

Situs : 110 W LEFFEL LN

Map ID: 330-07-00033-311-018

LUC: 447-OFFICE BUILDING 1-2 STORIES

Card: 2 of 2

Tax Year: 2025

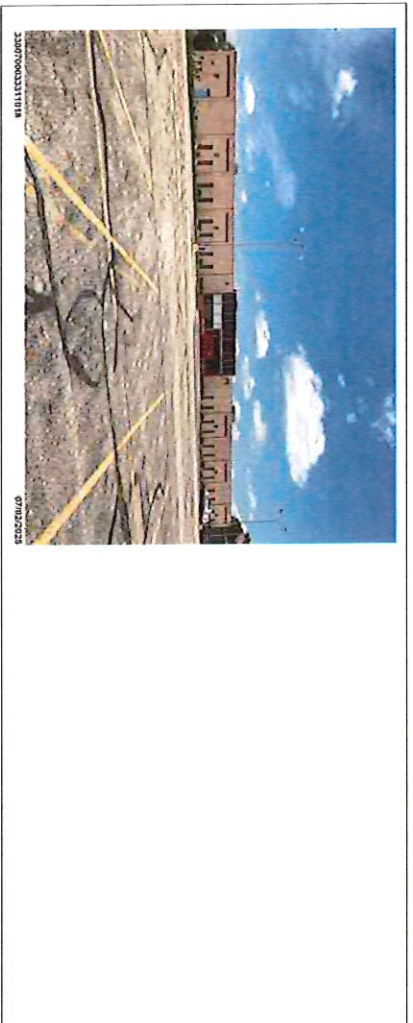
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CURRENT OWNER	GENERAL INFORMATION
LEFFEL LANE 110 LLC	Routing No. 0033-01 008-00 Class C-Commercial Living Units Neighborhood 340C4000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes

Note Codes:

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Legal Acres: 3.58				



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Total	1,198,200	3,423,420	3,423,420	0	0
Value Flag 1-COST APPROACH					
Manual Override Reason					
Base Date of Value					
Effective Date of Value					

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Property Factors	
Topo:	2-Above Street
Utilities:	7-None
Street/Road:	1-Paved
Traffic:	4-None
Location:	
Spot Loc:	

Deed Reference		Deed Type		Grantor	
Date Issued	Number	Price	Purpose	Note	Status
10/22/24	24-01611S		DEMO		Closed Permit
06/01/12	12-0163B		REMODEL		Closed Permit

Legal Description

Parcel TieBack: Addl. TieBack:
Range - Township - Section: 09 - 05 - 33
Legal Descriptions: S MID PT S W QR (4)

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CLARK COUNTY LAND REUTILIZATION C

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 110 W LEFFEL LN

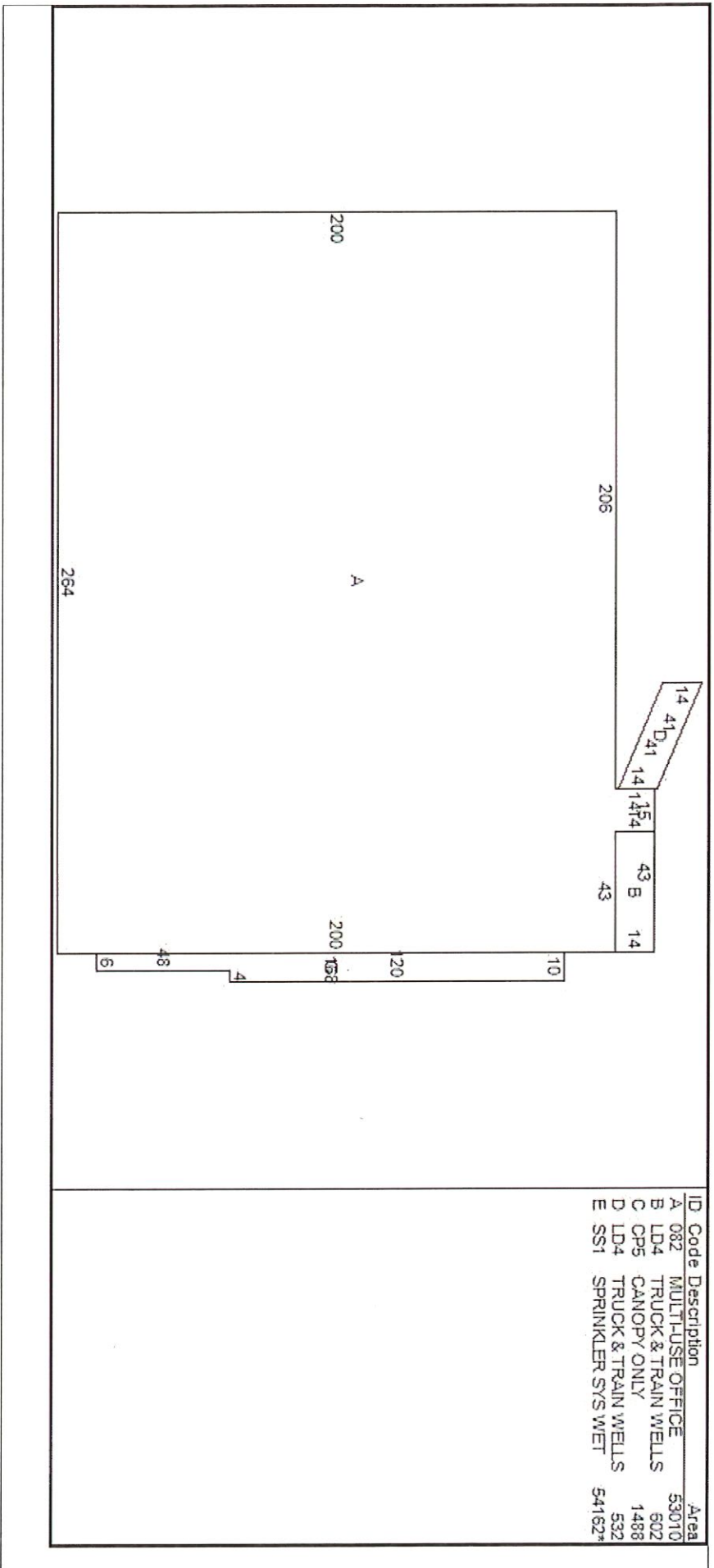
Parcel Id: 330-07-00033-311-018

LUC: 447-OFFICE BUILDING-1-2 STORIES

Card: 2 of 2

Tax Year: 2025

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ID	Code	Description	Area
A	082	MULTI-USE OFFICE	53010
B	LD4	TRUCK & TRAIN WELLS	602
C	CP5	CANOPY ONLY	1488
D	LD4	TRUCK & TRAIN WELLS	532
E	SS1	SPRINKLER SYS WET	54162*

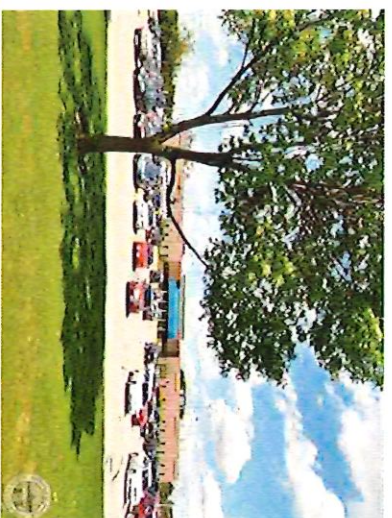
Additional Property Photos



3300700033311018 12/10/2023



3300700033311018 05/18/2017



COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Status : 110 W LEFFEL LN Parcel Id: 330-07-00033-311-018 LUC: 447-OFFICE BUILDING 1-2-STORIES Card: 2 of 2 Tax Year: 2025 Printed: 03/31/26

Income Detail (Includes all Buildings on Parcel)

Use Mod	Inc	Model	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	53,010	0.00				0							

Apartment Detail - Building 2 of 2

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

Total Gross Building Area	53,010
Replace, Cost New Less Depr	2,918,940
Number of Identical Units	100
Economic Condition Factor	2,918,940
Final Building Value	1,0000
NBHD Fact	
Value per SF	55.06

Notes - Building 2 of 2

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area	53,010
Total Gross Building Area	

Misc & Gross Building Values

Misc Building No	Misc Adjusted Value
Gross Building:	