

MAR 31 2026

Tax year 2025  
County Clark

BOR no. 2025-190  
Date received 3/31/2026

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.

	<b>Name</b>	<b>Street address, City State, ZIP code</b>	
1. Owner of property	Woodland Manor Property Holdings, LLC	Attn: Matt Stamp; 230 West Street, Suite 700, Columbus, OH 43215	
2. Complainant if not owner			
3. Complainant's agent	Nicholas M.J. Ray & Steven L. Smiseck	Vorys, Sater, Seymour and Pease LLP, 52 E. Gay Street, Columbus, OH 43215	
4. Telephone number and email address of contact person	(216) 479-6198	cebuchner@vorys.com	
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" in instruction.			
6. Parcel numbers from tax bill	Address of property		
320-03-00020-300-037	2000 Villa Road, Springfield, OH 45503		
7. Principal use of property: Nursing Home			
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
320-03-00020-300-037	\$7,400,000	\$8,679,440	-\$1,279,440
9. The requested change in value is justified for the following reasons: County's value is greater than market value using generally accepted appraisal techniques.			

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 Question 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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- 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 March 27, 2026 Complainant or agent (printed) Lindsay Doss Spillman Title (If agent) Attorney for Complainant

Complainant or agent (signature) *Lindsay Doss Spillman*

State of Ohio County of Cuyahoga

Sworn to and signed in my presence by the above Attorney for Complainant, the 27<sup>th</sup> day of March, 2026  
(Date) (Month) (Year)

This is a jurat certificate. An oath or affirmation was administered by the signer and signed in my presence.

Notary Courtney Buchner



**COURTNEY BUCHNER**  
Notary Public, State of Ohio  
My Commission Expires 02-24-2030

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 2000 VILLA RD

Map ID: 320-03-00020-300-037

LUC: 412-NURSING HOMES & PRIVATE H

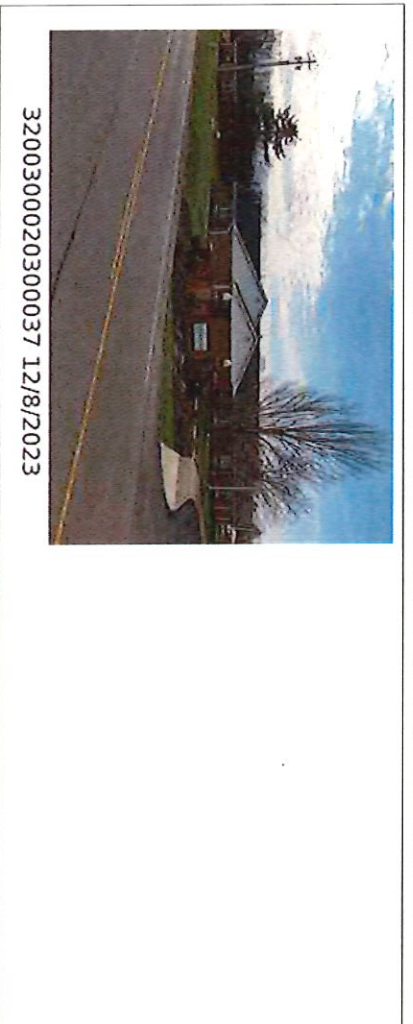
Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
WOODLAND MANOR PROPERTY HOLDINGS LLC	Routing No. 0026-01 022-00 Class C-Commercial Living Units 99 Neighborhood 340C5000 Alternate Id District Zoning CAUV
Field Review Flag:	

**Property Notes**  
Note Codes:



Land Information					
Type	Rate	Size	Influence Factors	Infl %	Value
6-Primary Site	AC	121968	1.7900 4-Shape Or S	-25	163,740
9-Right Of Way	AC	0	.3500		
Total Acres: 2.14					Legal Acres: 2.14

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	57,310	163,740	163,740	0	0
Building	2,980,500	8,515,700	8,515,700	0	0
Total	3,037,810	8,679,440	8,679,440	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
01/13/25	STP	10-Adv	3-Other
01/04/18	KAR	1-Entrance (Inspection)	4-Employee
05/22/12	ABC	1-Entrance (Inspection)	3-Other

Permit Information			
Date Issued	Number	Price Purpose	Note

Sales/Ownership History			
Transfer Date	Price	Type	Validity
12/30/11	7,000,000	2-Land & Building	2-Not Open Market
07/31/01			
09/05/95			

Deed Reference			Deed Type	Grantor
				WOODLAND MANOR LTD
				WOODLAND MANOR LIMITED PARTNERS

**Property Factors**

Topo: 1-Level  
 Utilities: 1-All Public  
 Street/Road: 1-Paved  
 Traffic: 2-Medium  
 Location: 6-Nbhd Or Spot  
 Spot Loc:

**Legal Description**

Parcel TieBack:  
 Range - Township - Section: 10 - 05 - 20  
 Legal Descriptions:  
 P T S W OR

Addl. TieBack:

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**Building Information**

Year Built/Est Year 1985 / 2012  
 Building # 1  
 Structure Type 316-Nursing Home  
 Identical Units  
 Total Units  
 Grade B+  
 # Covered Parking  
 # Uncovered Parking  
 DBA NORTHWOOD  
 ASSISTED LIVING

**Building Other Features**

Line Type	+/-	Meas1	Meas2	# Stp	IU	Line Type	+/-	Meas1	Meas2	# Stp	IU
1		40	20	1	1						
1		5	7	1	1						
1		5	8	1	1						
1		1	619	1	1						
1		36,172			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	36,172	1,652	054-Nursing Home	9	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	36,172	054-Nursing Homes	84		8,502,210

**Outbuilding Data**

Line	Type	Yr Bld	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	C11-Asph Pave	1985			19,830	C	1	A	A		13,490

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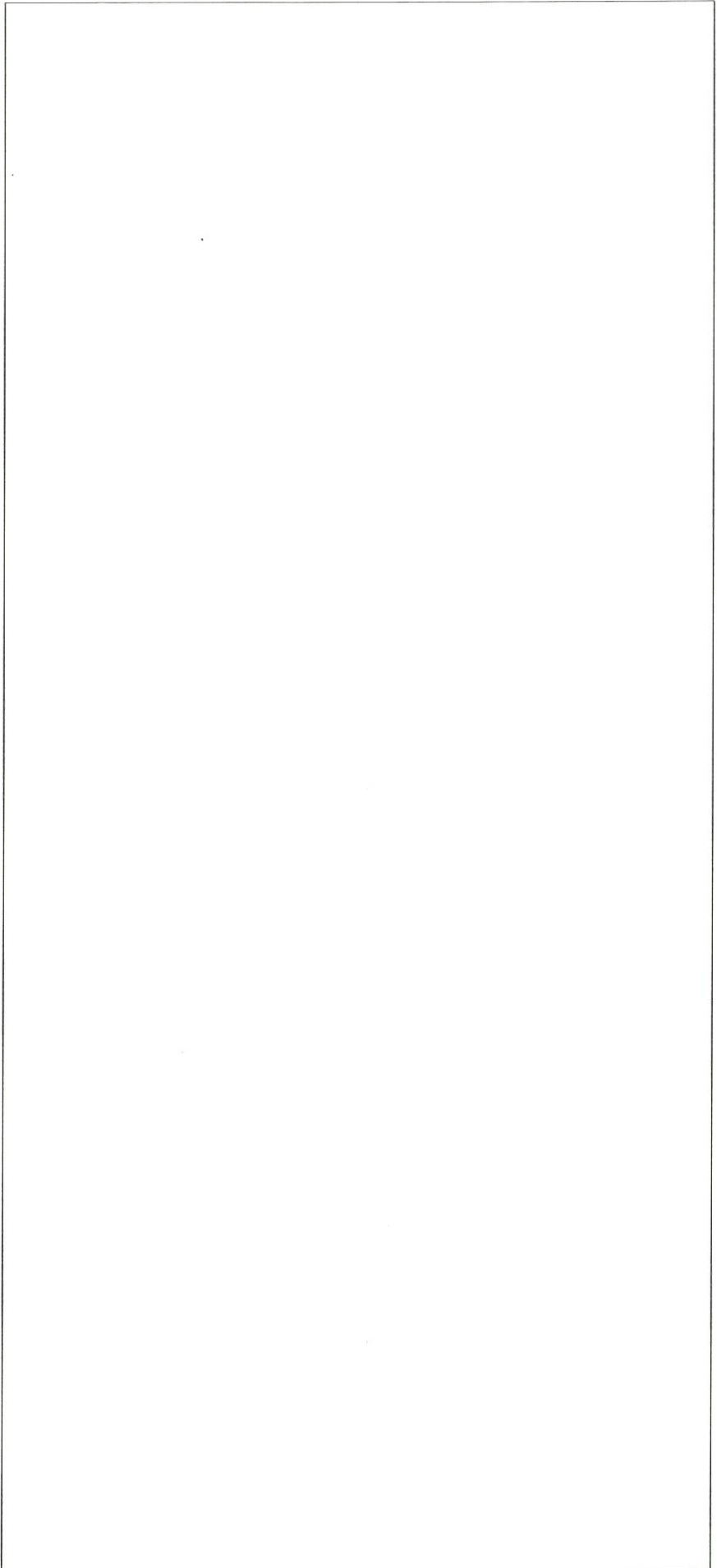
Parcel Id: 320-03-00020-300-037

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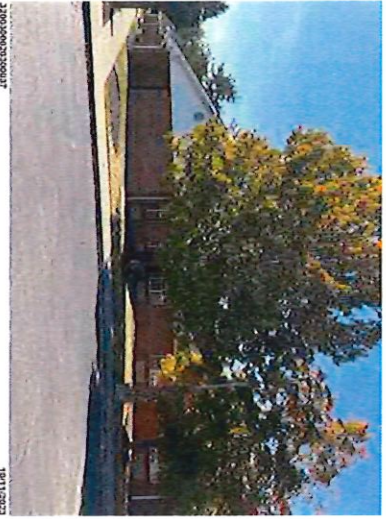
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Additional Property Photos



3200300020300037

06/28/2017



3200300020300037 06/28/2017



3200300020300037 06/28/2017

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Income Detail (Includes all Buildings on Parcel)

Use Mod Gip Type	Inc Mod 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	36.172	0.00					0							

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	36.172
Replace, Cost New Less Depr	8,502,210
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	8,502,210
NBHD Fact	1.0000
Value per SF	235.05

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Misc Building No		Misc & Gross Building Values	
Gross Building:		Misc Adjusted Value	
Total Net Income	0.020900	Total Gross Rent Area	36.172
Capitalization Rate		Total Gross Building Area	
Sub total			
Residual Land Value			
Final Income Value			