

MAR 31 2026

Tax year 2025  
County Clark

BOR no. 2025-191  
Date received 3/31/2026

DTE 1  
Rev. 12/22

**Complaint Against the Valuation of Real Property**

HILLARY HAMILTON  
AUDITOR

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	Steven P. Wathen, Timothy P. Galvin and James W. Haring, Jr.	Attn: Tom Rocco; 4653 Trueman Boulevard, Suite 100, Hilliard, OH 43026	
2. Complainant if not owner			
3. Complainant's agent	Nicholas M.J. Ray & Andrew E. DeBord	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		
3300700032200001	195-205 E. Leffel Lane, Springfield, OH 45505		
3300700032200023	0 E. Leffel Lane, Springfield, OH 45505		
7. Principal use of property: Retail			
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
3300700032200001	\$1,225,000	\$2,142,430	-\$917,430
3300700032200023	\$75,000	\$101,230	-\$26,230
Total for all Parcels	\$1,300,000	\$2,243,660	-\$943,660
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.


- |  |   |
|--|---|
| <input type="checkbox"/> The property was sold in an arm's length transaction. | <input type="checkbox"/> The property lost value due to a casualty.   |
| <input type="checkbox"/> A substantial improvement was added to the property.  | <input type="checkbox"/> 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.

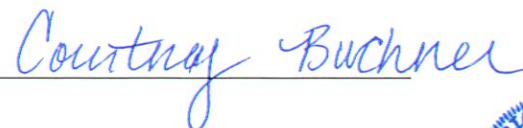
Date March 27, 2026 Complainant or agent (printed) Lindsay Doss Spillman Title (If agent) Attorney for Complainant

Complainant or agent (signature) 

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 



**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 196 205 E LEFFEL LN Map ID: 330-07-00032-200-001

LUC: 422-DISCOUNT STORES & JR. DEPT

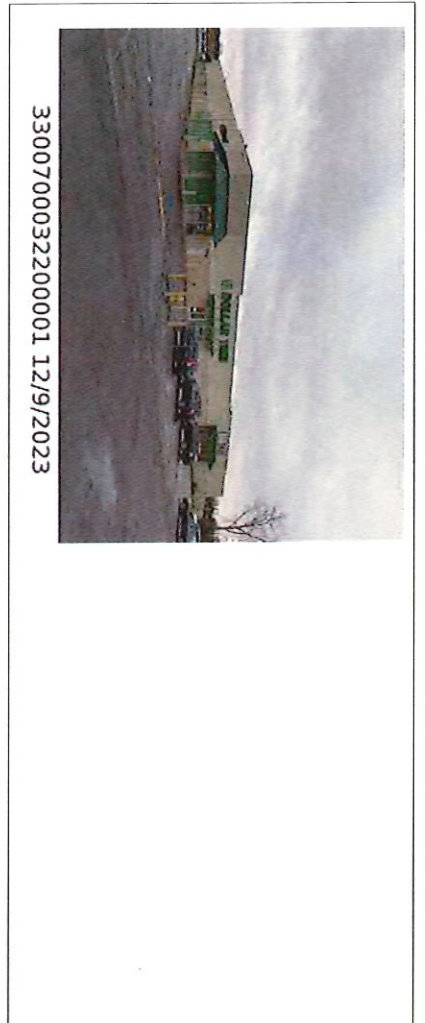
Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
WATHEN STEVEN P	Routing No. SSW3-C2 192-00 Class C-Commercial Living Units Neighborhood 340C1000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes	Note Codes:
TY22 N/C REMODEL FOR DOLLAR TREE 100% TY20 N/C INTERIOR RENOVATIONS 100%	



Type	Rate	Size	Influence Factors	Infl %	Value
1-Primary Site SF	2.8	148,97			417,130
Total Acres: 3.42 Legal Acres: 3.42					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	146,000	417,130	417,130	0	0
Building	603,860	1,725,300	1,725,300	0	0
<b>Total</b>	<b>749,860</b>	<b>2,142,430</b>	<b>2,142,430</b>	<b>0</b>	<b>0</b>
Value Flag 1-COST APPROACH Manual Override Reason Base Date of Value Effective Date of Value					

Date	ID	Entry Code	Source
04/22/24	STP	10-Adv	3-Other
04/11/22	PN	1-Entrance (Inspection)	4-Employee
03/11/20	PN	1-Entrance (Inspection)	3-Other
05/09/18	RVT	1-Entrance (Inspection)	4-Employee
12/07/17	MGB	3-MeasID But Info Est Or Refused	3-Other

Date Issued	Number	Price	Purpose	Note	Status
10/22/21	21-01627S		COM ALTER	Dollar Tree	Closed Permit
06/17/19	19-0199S	33,279	COM ALTER		Closed Permit
07/14/16	16-0694S		COM ALTER		Closed Permit
01/19/10	09-01906		COM ALTER		Closed Permit
05/23/08	08-0503		SPRINKLER		Closed Permit

Transfer Date	Price	Type	Validity	Sales/Ownership History	Deed Reference	Deed Type	Grantor
06/23/22							
05/01/97	767,700	2-Land & Building	M0-Multiple Parcel Sale - Valid		330/4281	QC-Quit Claim Deed	GALATIANS LLC
05/01/89	489,700						RED ROOF INNS INC

Property Factors	
Topo:	1-Level
Utilities:	7-None
Street/Road:	1-Paved
Traffic:	3-Heavy
Location:	
Spot Loc:	

Legal Description	
Parcel TieBack:	3300700032200023
Range - Township - Section:	09 - 05 - 32
Legal Descriptions:	NPTNEQR
Addl. TieBack:	

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 195 205 E LEFFEL LN

Parcel Id: 330-07-00032-200-001

LUC: 422-DISCOUNT STORES & JR. DEPT

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

Building Information	
Year Built/Est Year	1963 / 1990
Building #	1
Structure Type	345-Discourt Dept s
Identical Units	
Total Units	
Grade	C+
# Covered Parking	
# Uncovered Parking	
DBA	BIG LOTS/DOLLAR TREE

Building Other Features		+/-		Meas1		Meas2 # Stp		IU		+/-		Meas1		Meas2 # Stp		IU	
Line Type																	
1	LD1-Load Dock,St Or Cor			189	1	1	1	1									
1	CP5-Canopy Only			6	12	1	1	1									
1	CP5-Canopy Only			304	1	1	1	1									
1	SS1-Sprinkler Sys Wet			49,191	1	1	1	1									
1	RS1-Utility/ Bldg-Frame			189	1	1	1	1									
1	CP5-Canopy Only			7	36	1	1	1									
1	CP5-Canopy Only			6	14	1	1	1									

Interior/Exterior Information		Area		Perim		Use Type		Wall Height		Ext Walls		Construction		Int Fin		Partitions		Heating		Cooling		Plumbing		Phy Fun		%Comp		%Rent	
Line	Lvl Fr - To																												
1	01 01	42,201	805	033-Discourt Stor	20	02-Frame	2-Fire Resistant	100	2-Normal	2-Normal	1-Central	2-Normal	5	2															
2	01 01	10,800	207	033-Discourt Stor	20	02-Frame	2-Fire Resistant	100	2-Normal	2-Normal	1-Central	2-Normal	5	2															

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	42,201	033-Discourt Store/Mkt	51		1,335,920
2	10,800	033-Discourt Store/Mkt	51		319,090

Outbuilding Data											
Line	Type	Yr-Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	C11-Asph Pave	1962			110,000	C	1	A	A		70,290

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 195 205 E LEFFEL LN

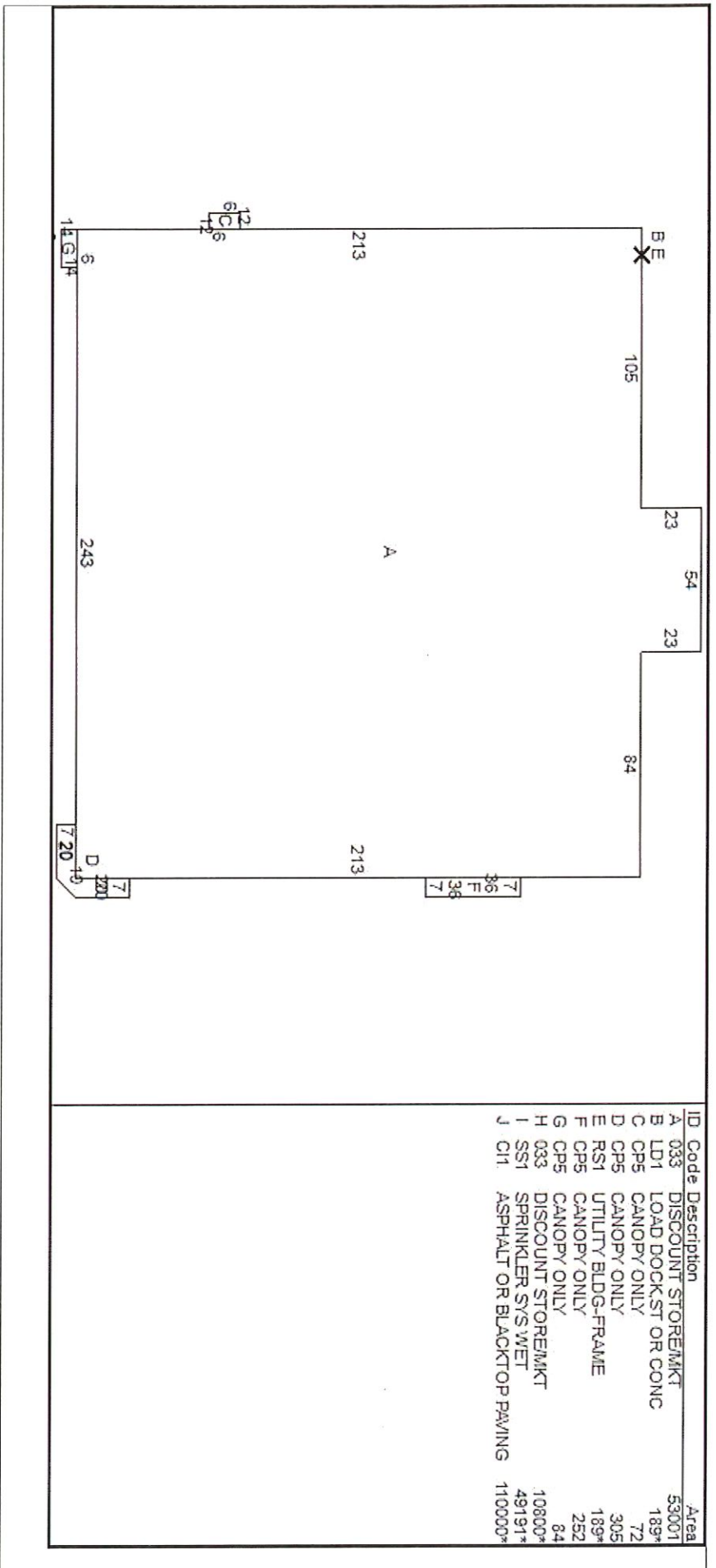
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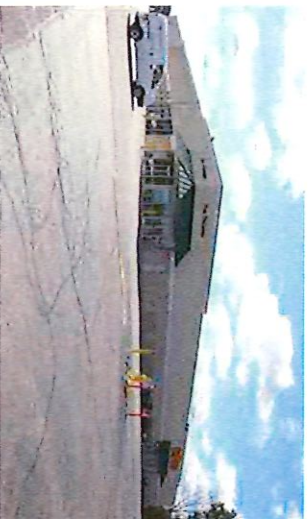
Card: 1 of 1

Tax Year: 2025

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Additional Property Photos



3300700032200001 06/27/2017



3300700032200001 12/9/2023

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : 195 205 E LEFFEL LN Parcel Id: 330-07-00032-200-001 LUC: 422-DISCOUNT STORES & JR. DEPT Card: 1 of 1 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	53,001	0.00				0							

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
<b>Apartment Detail - Building 1 of 1</b>								

Building Cost Detail - Building 1 of 1	
Total Gross Building Area	53,001
Replace, Cost New Less Depr	1,655,010
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	1,655,010
NBHD Fact	1,0000
Value per SF	31.23

Notes - Building 1 of 1

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

Total Net Income	0.023300
Capitalization Rate	
Sub total	
Residual Land Value	
Final Income Value	
Total Gross Rent Area	53,001
Total Gross Building Area	53,001

**Misc & Gross Bulding Values**

Misc Building No  
Gross Building: Misc Adjusted Value

**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : E LEFFEL LN

Map ID: 330-07-00032-200-023

LUC: 400-COMMERCIAL VACANT LAND

Card: 1 of 1

Tax Year: 2025

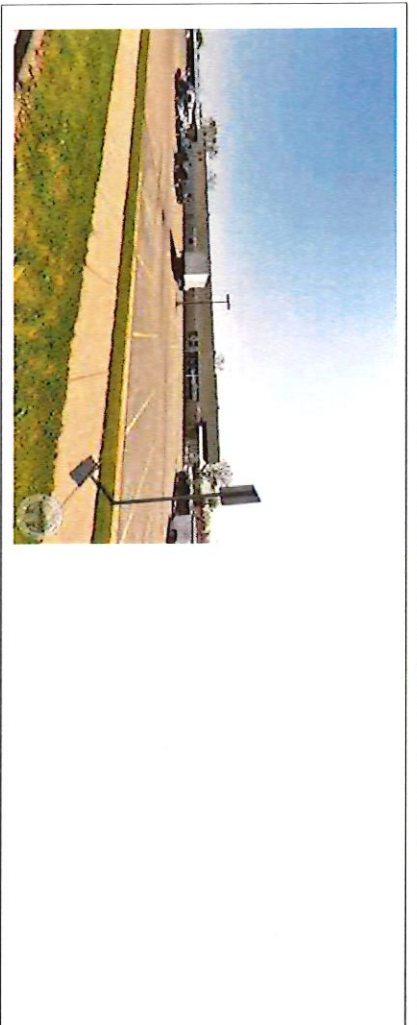
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CURRENT OWNER	GENERAL INFORMATION
WATHEN STEVEN P	Routing No. SSW3-C2 191-00 Class C-Commercial Living Units Neighborhood 340C1000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes
Note Codes:

Type	Rate	Size	Influence Factors	Infl %	Value
1-Primary Site	SF	2.8	36,154		101,230
Total Acres: .83					
Legal Acres: .83					

Date	ID	Entry Code	Source
04/22/24	STP	10-Adv	3-Other
05/09/18	RVT	0-Vac Or Obv Only	3-Other
06/25/12	DWP	0-Vac Or Obv Only	3-Other
10/19/06	JL		



Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	35,430	101,230	101,230	0	0
Building	0	0	0	0	0
Total	35,430	101,230	101,230	0	0
Value Flag 1-COST APPROACH					
Manual Override Reason Base Date of Value Effective Date of Value					

Date Issued	Number	Price	Purpose	Note	Status
09/26/23	23-01399S		COM ALTER	New Atm	Closed Permit

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
06/23/22		1-Land	M0-Multiple Parcel Sale - Valid		QC-Quit Claim Deed	GALATIANS LLC
12/09/02	50,000			330/4281		LESLIE DEVELOPMENT COMPANY INC
11/14/00						

Property Factors	
Topo:	1-Level
Utilities:	7-None
Street/Road:	1-Paved
Traffic:	3-Heavy
Location:	
Spot Loc:	

Legal Description	
Parcel TieBack:	3300700032200001
Range - Township - Section:	09 - 05 - 32
Legal Descriptions:	N P T N E Q R
Addl. TieBack:	



**COMMERCIAL PROPERTY RECORD CARD**

**CLARK COUNTY**

Situs : E LEFFEL LN

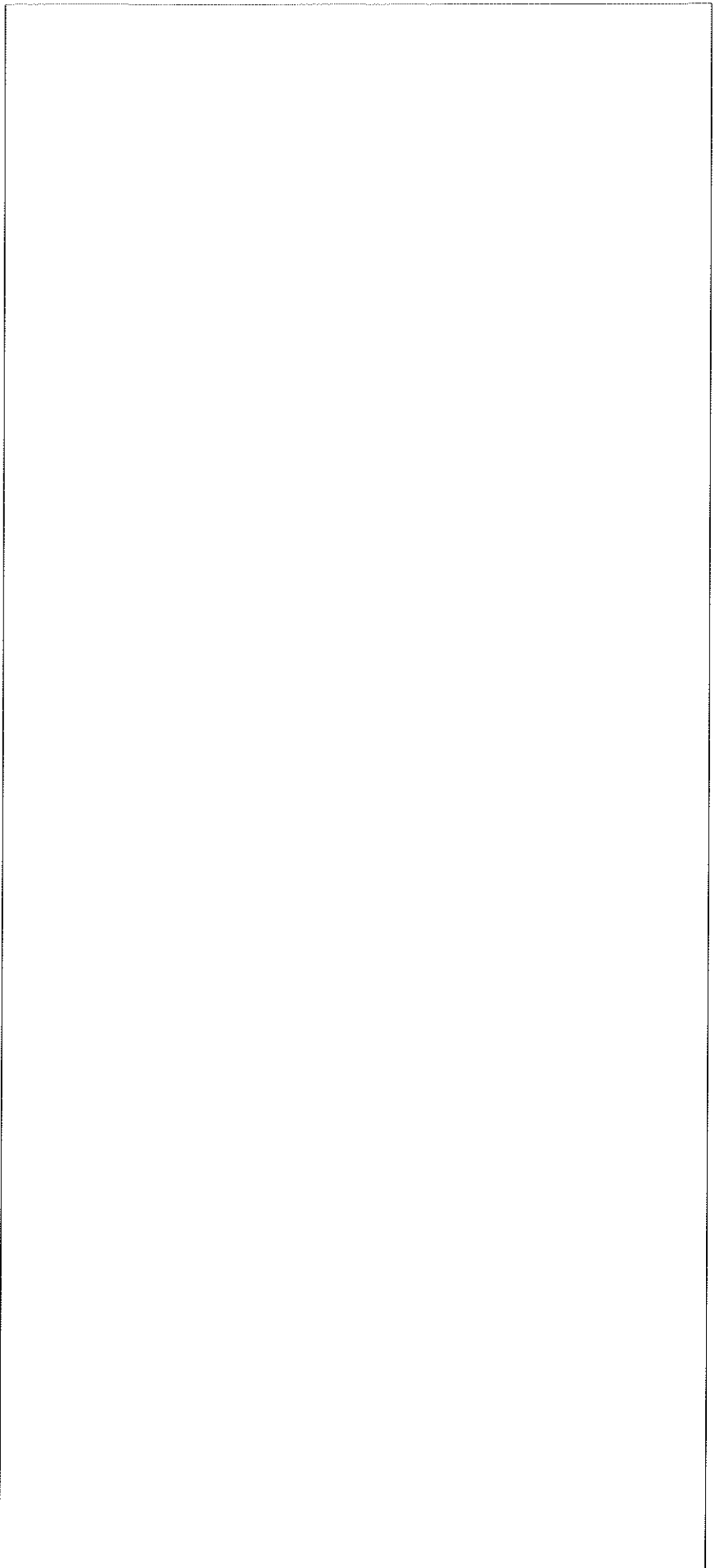
Parcel Id: 330-07-00032-200-023

LUC: 400-COMMERCIAL VACANT LAND

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26



**Additional Property Photos**

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : E LEFFEL LN

Parcel Id: 330-07-00032-200-023

LUC: 400-COMMERCIAL VACANT LAND

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp 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
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Apartment Detail - Building 1 of 1																	
Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income									Value per SF
Replace, Cost New Less Depr Number of Identical Units Economic Condition Factor Final Building Value NBHD Fact Value per SF																	
Total Gross Building Area 100																	
Total Gross Rent Area Total Gross Building Area																	
Total Gross Building Area 0.00																	

Building Cost Detail - Building 1 of 1

Total Gross Building Area  
 100

Notes - Building 1 of 1

Total Gross Rent Area  
 Total Gross Building Area

Misc & Gross Buidling Values

Misc Building No  
 Gross Building:  
 Misc Adjusted Value

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area  
 Total Gross Building Area