

MAR 30 2026

Tax year 2025 BOR no. 2025-202  
County Clark Date received 3/30/2026

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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Jeffrey Lee Vogt	1145 Sylvan Shores, South Vienna, OH 45369	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person (614) 390-8521 Jvogt321@gmail.com			
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	
2801504551101020		1145 Sylvan Shores Dr. South Vienna, OH 45369	
7. Principal use of property <u>Residence</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
2801504551101020	\$300,000.00	\$336,940.00	\$36,940
9. The requested change in value is justified for the following reasons: <u>See Attached form.</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.

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.

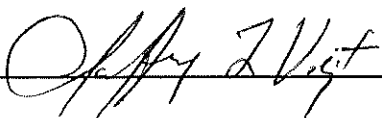
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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 March 30, 2026 Complainant or agent (printed) Jeffrey L. Vagt Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

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

Notary \_\_\_\_\_

**Attachment:**

**9. The requested change in value is justified for the following reasons:**

My 2025 appraised value of \$336,940 represents a 62.67% increase over my 2024 value of \$207,130. This increase is significantly higher than the median (41%) and average (47%) increases for comparable homes on Sylvan Shores Drive. No improvements or structural changes have been made to my property, as confirmed by the Auditor's records.

The 2025 valuation appears to rely disproportionately on my 2022 purchase price of \$432,000, which occurred during an unusually inflated housing market. Current comparable sales on my street support a market value in the \$295,000–\$305,000 range.

Ohio law requires valuation at fair market value as of January 1, 2024. The evidence shows that my 2025 valuation does not reflect current market conditions or neighborhood trends. I respectfully request that my valuation be adjusted to \$300,000, which aligns with comparable sales and neighborhood appreciation rates.

# PROPERTY VALUATION EVIDENCE PACKET

**Owner:** 1145 Sylvan Shores Dr, South Vienna, OH 45369

**Tax Year:** 2025

**Requested Value:** \$300,000

## 1. Executive Summary

The 2025 appraised value of **\$336,940** represents a **62.67% increase** over the 2024 value of **\$207,130**. This increase is significantly higher than the **median (41%)** and **average (47%)** increases for comparable homes on Sylvan Shores Drive.

No improvements or structural changes have been made to the property.

Comparable sales and neighborhood trends support a valuation in the \$295,000–\$305,000 range.

**Requested Corrected Value:**

**\$300,000**

This value reflects fair market value as of January 1, 2024.

## 2. Property Background

**Address:** 1145 Sylvan Shores Dr

**Purchase Date:** June 2022

**Purchase Price:** \$432,000

**2024 Auditor Value:** \$207,130

**2025 Auditor Value:** \$336,940

**Increase:** +62.67%

**Improvements:** None (no permits, no structural changes)

## Key Point

The 2025 valuation appears to rely heavily on the 2022 purchase price, which occurred during an inflated market peak.

## 3. Neighborhood (Waterfront side) Comparison Analysis

### Valuation Increase Comparison

Metric	% Increase
Subject Property	62.67%
Street Median	41%
Street Average	47%

### Interpretation

The subject property's increase is:

- 21.67 percentage points above the median
- 15.67 percentage points above the average

This deviation indicates the valuation is not aligned with neighborhood market behavior.

## 4. Market Conditions & Purchase Price Context

### 2022 Was an Abnormally Inflated Market Year

- Historically low interest rates
- Bidding wars
- Rapid price inflation
- Limited inventory

Ohio law recognizes that a recent sale is not conclusive if market conditions were abnormal.

## Legal Basis (Summary)

Ohio Supreme Court rulings allow homeowners to rebut the “recent sale presumption” when:

- Market conditions have changed
- Comparable sales show a different value
- Neighborhood trends contradict the valuation
- No improvements justify the increase

Your evidence meets all criteria.

## 5. Comparable Sales Analysis

### Recent Arm’s-Length Sales on Sylvan Shores Dr

Address	Sale Price	Beds/Baths	Sq Ft	Notes
1127 Sylvan Shores Dr	\$302,000	3/2	~1,000	Smaller home
1091 Sylvan Shores Dr	\$372,800	2/1	1,732	Larger lot
1170 Sylvan Shores Dr	\$336,000	3/2	1,508	Very similar
1071 Sylvan Shores Dr	\$333,589	3/1	1,500	Similar size
953 Sylvan Shores Dr	\$342,000	3/2	1,456	Similar size

### Interpretation

**The market-supported range is mid-300s, not \$432K.**

Your 2022 purchase price is an outlier caused by market inflation — not a reliable indicator of 2024 value.

## 6. Target Valuation Calculation

### Based on Neighborhood Appreciation

41% median increase:

- $207,130 \times 1.41 = 292,053$

47% average increase:

- $207,130 \times 1.47 = 304,471$

### Justified Valuation Range:

**\$292,000 – \$305,000**

### Requested Value:

**\$300,000**

This value is supported by:

- Comparable sales
- Neighborhood trends
- Market cooling
- No improvements
- Ohio case law

## 7. Formal Argument for the Board of Revision

### Proposed Statement

My 2025 appraised value of \$336,940 represents a 62.67% increase over my 2024 value of \$207,130. This increase is significantly higher than the median (41%) and average (47%) increases for comparable homes on Sylvan Shores Drive. No improvements or structural changes have been made to my property, as confirmed by the Auditor's records.

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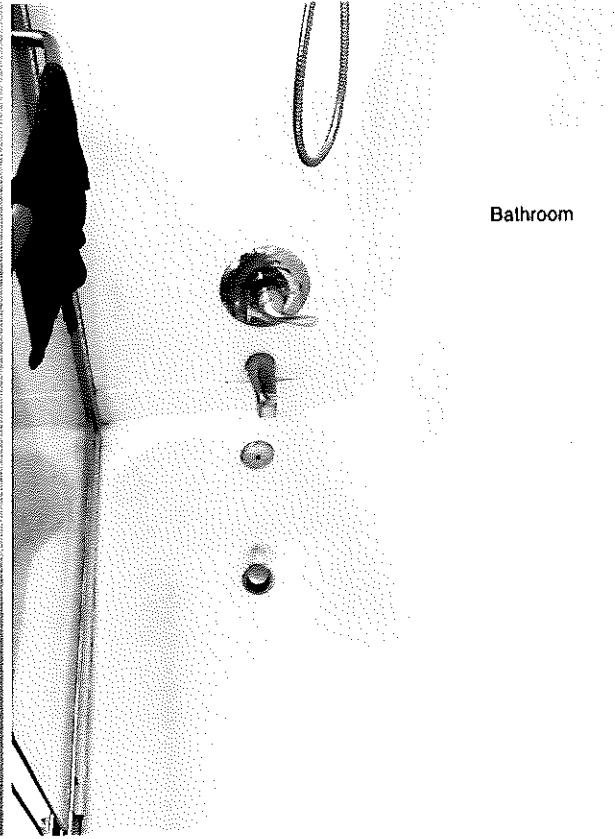
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Photos of  
Kitchen  
(original cabinets and  
oven/cooktop)



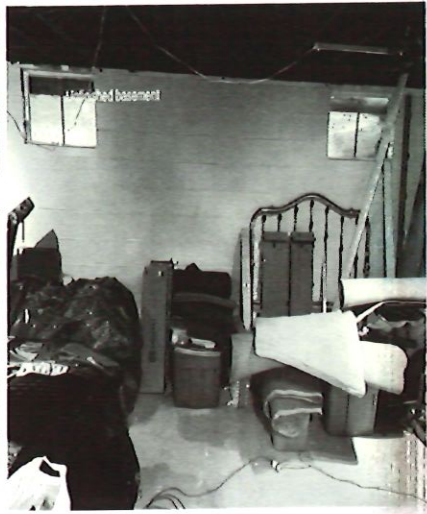


Photos of  
Main bathroom



Photos of unfinished basement

# Cont. basement



# Photos of needed exterior repairs

**RESIDENTIAL PROPERTY RECORD CARD**

CLARK COUNTY

Site: 1145 SYLVAN SHORES DR

Map ID: 280-15-04551-101-020

LUC: 510-SINGLE FAMILY, PLATTED

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

**CURRENT OWNER**

VOGT JEFFREY LEE

**GENERAL INFORMATION**

Routing No. PSE1-H1 027-00  
 Class Residential  
 Living Units 1  
 Neighborhood 280R0008  
 District  
 Zoning  
 Alternate Id  
 Tax District Pleasant Township Nelso

CAUV  
 Field Review Flag:

**Property Notes**

Note Codes:



2801504551101020 12/3/2023

**Land Information**

Type	Size	Influence Factors	Influence %	Value
A-Homesite	AC .5455	14-Waterfront	100	97,470
Total Acres: .5455		Legal Acres: 0.0000	NBHD Fact: 1.0000	

**Assessment Information**

Value Flag	Assessed	Appraised	Cost	Income	Market
Land	34,110	97,470	97,470	0	97,470
Building	83,810	239,470	239,470	0	216,280
<b>Total</b>	<b>117,920</b>	<b>336,940</b>	<b>336,940</b>	<b>0</b>	<b>313,750</b>

Manual Override Reason  
 Base Date of Value  
 Effective Date of Value  
 Owner Occupied N

**Entrance Information**

Date	ID	Entry Code	Source
10/02/24	JAL	10-Adv	3-Other
08/29/18	JHR	R-Review	3-Other
12/20/17	DXS	10-Adv	3-Other
01/03/12	ABC	5-Occupant Not Home	3-Other
08/22/06	JL		

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
06/22/22	432,000	2-Land & Building	0-Valid Sale			NEWSOME DAVID T
04/22/19	260,000	2-Land & Building	3-Property Changed After Sale			WALLACE JOHN C & LINDA A SMITH
03/30/07						WALLACE JOHN C IV
03/24/97						WALLACE JOHN C IV & AMISHA L

**Property Factors**

Topo: 4-Rolling  
 Utilities: 5-Well  
 Street/Road: 1-Paved  
 Traffic: 1-Light

6-Septic

**Legal Description**

Parcel Tieback:  
 Range - Township - Section: - - -  
 Legal Descriptions:  
 SYLVAN SHORES SUBD  
 13

Addl. Tieback:

