



MAR 31 2026

Tax year 2025 BOR no. 2025-214
County Clark Date received 3/31/2026

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.

HILLARY HAMULTON
AUDITOR

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	NM PFEB OH LLC	600 Superior Ave E #1810 Cleveland OH 44114	
2. Complainant if not owner			
3. Complainant's agent	Edward F. Hirshberg, Esq.	1 PPG Place, #2810 Pittsburgh PA 15222	
4. Telephone number and email address of contact person 724-205-1188; edward.hirshberg@ryanlawyers.com			
5. Complainant's relationship to property, if not owner Attorney			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
330-06-00011-201-034	0 COMMERCE CIR		
340-06-00011-201-056	1982 COMMERCE CIR		
7. Principal use of property Commercial			
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
330600011201034	12,500,000	17,828,370	5,328,370
(all one economic unit)			
9. The requested change in value is justified for the following reasons: The assessed value results in an implied fair market value above and beyond market value.			

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.

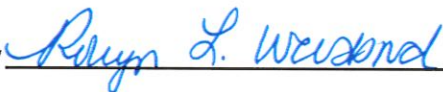
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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) Edward F. Hirshberg, Esq. Title (if agent) Attorney

Complainant or agent (signature) 

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

Notary 

Commonwealth of Pennsylvania - Notary Seal
Robyn L. Weisbrod, Notary Public
Allegheny County
My commission expires October 14, 2028
Commission number 1210464
Member, Pennsylvania Association of Notaries

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : **COMMERCE CIR** Map ID: **330-06-00011-201-034**

LUC: **350-INDUSTRIAL WAREHOUSES - LI**

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
NM PEEB OH LLC	Routing No. 0005-03 028-00 Class 1 Living Units Neighborhood 340C6000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes

Note Codes:



3300600011201034 06/06/2017

Type	Rate	Size	Influence Factors	Infl %	Value
6-Primary Site AC	60984	14.370			876,340
Total Acres: 14.37					
Legal Acres: 14.37					

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	306,720	876,340	876,340	0	0
Building	3,160,750	9,030,710	9,030,710	0	0
Total	3,467,470	9,907,050	9,907,050	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
03/11/25	STP	10-Adv	3-Other
12/22/17	PRC	5-Occupant Not Home	3-Other
06/06/12	MJR	0-Vac Or Obv Only	3-Other
11/02/06	JL		

Sales/Ownership History			
Transfer Date	Price	Type	Validity
12/28/20	15,058,100	2-Land & Building	M0-Multiple Parcel Sale - Valid
11/24/20	15,310,000	2-Land & Building	M0-Multiple Parcel Sale - Valid
09/11/17	12,913,100	2-Land & Building	0X-Valid Sale - Excl Fr Ratio
01/06/17			

Property Factors	
Topo:	1-Level
Utilities:	1-All Public
Street/Road:	1-Paved
Traffic:	1-Light
Location:	7-Coml/Industrial Park
Spot Loc:	

Deed Reference		Deed Type		Grantor	
Date Issued	Number	Price	Purpose	Note	Status

Legal Description

Parcel TieBack: 3400600011201056
Range - Township - Section: 09 - 04 - 11
Legal Descriptions:
PT N E OR

Addl TieBack:

NM PEEB LLC
WIM CORE PORTFOLIO OWNER LLC
EBOH001 LLC
EBY BROWN LEASING LLC

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : **COMMERCE CIR**

Parcel Id: **330-06-00011-201-034**

LUC: **350-INDUSTRIAL WAREHOUSES - LI**

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

Building Information	
Year Built/Est Year	1985 / 2010
Building #	1
Structure Type	398-Warehouse
Identical Units	
Total Units	
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	EBY-BROWN

Building Other Features		+/-		Meas1		Meas2 # Stp		IU		Line Type		+/-		Meas1		Meas2 # Stp		IU	
Line Type																			
10	CF2-Cooler-Freezer			82	150	1	1												
4	SS1-Sprinkler Sys Wet			112,350	1	1	1												
4	SS2-Sprinkler Sys Dry			67,314	1	1	1												
8	CF1-Cooler-Chiller			80	148	1	1												
9	CF2-Cooler-Freezer			127	142	1	1												
4	DL1-Dock Level Floor			112,350	1	1	1												

Interior/Exterior Information										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	Line	Type	Yr Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value		
4	01		01	45,036	718	045-Warehouse	25	08-Metal, S:	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3		1	CI1-Asph Pave	1982			86,800	C	1	A	A		55,800		
5	E1		E1	5,720	359	083-Multi Use Sale	13	13-Enclosur	0-None	100	2-Normal	2-Normal	0-None	2-Normal	3	3		2	CI2-Conc Pave	1982			48,800	C	1	A	A		52,530		
6	M1		M1	16,950		084-Multi Use Stor	12	00-None	0-None	100	1-Below Norr	2-Normal	1-Central	2-Normal	3	3															
7	M1		M1	1,680		084-Multi Use Stor	12	00-None	0-None	100	2-Normal	2-Normal	0-None	2-Normal	3	3															
8	01		01	11,840	288	045-Warehouse	22	08-Metal, S:	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3															
9	01		01	18,034	411	045-Warehouse	26	08-Metal, S:	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3															
10	01		01	37,440	636	045-Warehouse	25	08-Metal, S:	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3															

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
4	45,036	045-Warehouse	81		2,093,490
5	5,720	083-Multi Use Sales	75		88,550
6	16,950	084-Multi Use Storage	75		247,010
7	1,680	084-Multi Use Storage	75		19,080
8	11,840	045-Warehouse	81		521,050
9	18,034	045-Warehouse	81		853,050
10	37,440	045-Warehouse	81		1,381,620

Outbuilding Data											
Line	Type	Yr Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	CI1-Asph Pave	1982			86,800	C	1	A	A		55,800
2	CI2-Conc Pave	1982			48,800	C	1	A	A		52,530

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : COMMERCE CIR

Parcel Id: 330-06-00011-201-034

LUC: 360-INDUSTRIAL WAREHOUSES - LIC

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

ID	Code	Description	Area
A	045	WAREHOUSE	45036
B	045	WAREHOUSE	11840
C	045	WAREHOUSE	18034
D	045	WAREHOUSE	37440
E	083	MULTI USE SALES	5720*
F	084	MULTI USE STORAGE	16950*
G	084	MULTI USE STORAGE	1680*
H	CF2	COOLER-FREEZER	12300*
I	SS1	SPRINKLER SYS WET	112350*
J	SS2	SPRINKLER SYS DRY	67314*
K	CF1	COOLER-CHILLER	11840*
L	CF2	COOLER-FREEZER	18034*
M	DL1	DOCK LEVEL FLOOR	112350*
N	CI1	ASPHALT OR BLACKTOP PAVING	86800*
O	CI2	CONCRETE PAVING	48800*

80	127	148 B	148	142	C	142
162	127	278	A	278	D	156
182						

Additional Property Photos



COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : **COMMERCE CIR**

Parcel Id: **330-06-00011-201-034**

LUC: **350-INDUSTRIAL WAREHOUSES - LI**

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
00 S	000	00-None	0	136,700	0.00				0							

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

Building Cost Detail - Building 1 of 1	
Total Gross Building Area	136,700
Replace, Cost New Less Depr	5,203,850
Percent Complete	100
Number of Identical Units	170
Economic Condition Factor	8,846,545
Final Building Value	1,0000
NBHD Fact	
Value per SF	64.72

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	136,700
Total Gross Building Area	

Misc & Gross Building Values

Misc Building No	Misc Adjusted Value
Gross Building:	

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 1982 COMMERCE CIR Map ID: 340-06-00011-201-056 LUC: 480-COMMERCIAL WAREHOUSES Card: 1 of 1 Tax Year: 2025 Printed: 03/31/26

CURRENT OWNER	GENERAL INFORMATION
NM PEEB OH LLC	Routing No. 0005-03 026-00 Class C-Commercial Living Units Neighborhood 340C6000 Alternate Id District Zoning CAUV
Field Review Flag:	

Property Notes
 TY25 STORAGE RACKS ADDED 100% NVC
 TY24 OCCUPANCY CHANGE & OFFICE
 REHAB 100% COMPLETE-NVC
 FLDNC10 P.P.FREEZER 100%,INT ALTS 100%

Note Codes:

Type	Rate	Size	Influence Factors	Infl %	Value
6-Primary Site AC	60984	7.0400	4-Shape Or S	-20	343,460
Total Acres: 7.04 Legal Acres: 7.04					



Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	120,210	343,460	343,460	0	0
Building	2,652,250	7,577,860	7,577,860	0	0
Total	2,772,460	7,921,320	7,921,320	0	0

Value Flag 1-COST APPROACH Manual Override Reason
 Base Date of Value
 Effective Date of Value

Date	ID	Entry Code	Source
05/27/25	JW	2-Information At Door	4-Employee
03/11/25	STP	10-Adv	3-Other
07/24/24	STP	1-Entrance (Inspection)	4-Employee
12/22/17	PRC	2-Information At Door	3-Other
06/26/12	MJR	1-Entrance (Inspection)	3-Other

Date Issued	Number	Price	Purpose	Note	Status
01/23/24	24-00084S		COM ALTER		Closed Permit
06/14/23	23-00924S		COM ALTER	Alteration Office Space	Closed Permit
01/23/09	09-0044		COM ALTER		Closed Permit
11/26/08	08-1710		SPRINKLER		Closed Permit
11/18/08	08-1875		HVAC		Closed Permit

Transfer Date	Price Type	Validity
12/28/20	15,058,100	M0-Multiple Parcel Sale - Valid
11/24/20	15,310,000	M0-Multiple Parcel Sale - Valid
09/11/17	12,913,100	0X-Valid Sale - Excl Fr Ratio
01/06/17		

Sales/Ownership History		
Deed Reference	Deed Type	Grantor
		NM PEEB LLC
		WIM CORE PORTFOLIO OWNER LLC
		EBOH001 LLC
		EBY BROWN LEASING LLC

Property Factors

Topo: 1-Level
 Utilities: 1-All Public
 Street/Road: 1-Paved
 Traffic:
 Location: 7-Com/Industrial Park
 Spot Loc:

Legal Description

Parcel TieBack: 3300600011201034
 Range - Township - Section: 09 - 04 - 11
 Legal Descriptions:
 W SI BECHTLE AVE N OF D T & I R R

Addl. TieBack:

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 1982 COMMERCE CIR

Parcel Id: 340-06-00011-201-056

LUC: 480-COMMERCIAL WAREHOUSES

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

Building Information

Year Built/Et Year 1985 / 2010
 Building # 1
 Structure Type 398-Warehouse
 Identical Units
 Total Units
 Grade C
 # Covered Parking
 # Uncovered Parking
 DBA COREMARK

Building Other Features

Line Type	+/-	Meas1	Meas2 #	Stp	IU	Line Type	+/-	Meas1	Meas2 #	Stp	IU
1 SS1-Sprinkler Sys Wet		86,656	1	1	1						
1 SS2-Sprinkler Sys Dry		67,314	1	1	1						
2 DL1-Dock Level Floor		225	244	1	1						
3 DL1-Dock Level Floor		30	31	1	1						
4 DL1-Dock Level Floor		19,692	1	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	12,064	390	082-Multi-Use Offi	12	03-Concret	2-Fire Resistant	100	2-Normal	2-Normal	1-Central	2-Normal	3	3	3
2	01	01	54,900	938	045-Warehouse	25	17-Masonry	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3	3
3	01	01	930	61	045-Warehouse	16	17-Masonry	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3	3
4	01	01	19,692	324	045-Warehouse	25	08-Metal, S	2-Fire Resistant	100	2-Normal	2-Normal	0-None	2-Normal	3	3	3
5	E1	E1	5,720	359	083-Multi Use Sale	13	13-Enclosur	0-None	100	2-Normal	2-Normal	0-None	2-Normal	3	3	3
6	M1	M1	16,950		084-Multi Use Stor	12	00-None	0-None	100	1-Below Norr	2-Normal	1-Central	2-Normal	3	3	3
7	M1	M1	1,680		084-Multi Use Stor	12	00-None	0-None	100	2-Normal	2-Normal	0-None	2-Normal	3	3	3

Interior/Exterior Valuation Detail

Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	12,064	082-Multi-Use Office	81		1,077,610
2	54,900	045-Warehouse	81		1,849,580
3	930	045-Warehouse	63		30,810
4	19,692	045-Warehouse	81		675,390
5	5,720	083-Multi Use Sales	75		88,550
6	16,950	084-Multi Use Storage	75		247,010
7	1,680	084-Multi Use Storage	75		19,080

Outbuilding Data

Line	Type	Yr Bit	Meas1	Meas2	Area Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	CI1-Asph Pave	1982			135,200	1		A	A		85,980
2	CLF-Fence Chik	1982	8	460	3,680	1		A	A		2,390
4	RC1-Carport	2005	20	20	400	1		A	A		1,020
5	RC1-Carport	2005	20	35	700	1		A	A		1,790
6	CI2-Conc Pave	2005			34,800	1		A	A		37,830
7	CLF-Fence Chik	1982	12	174	2,088	1		A	A		1,360

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 1982 COMMERCE CIR

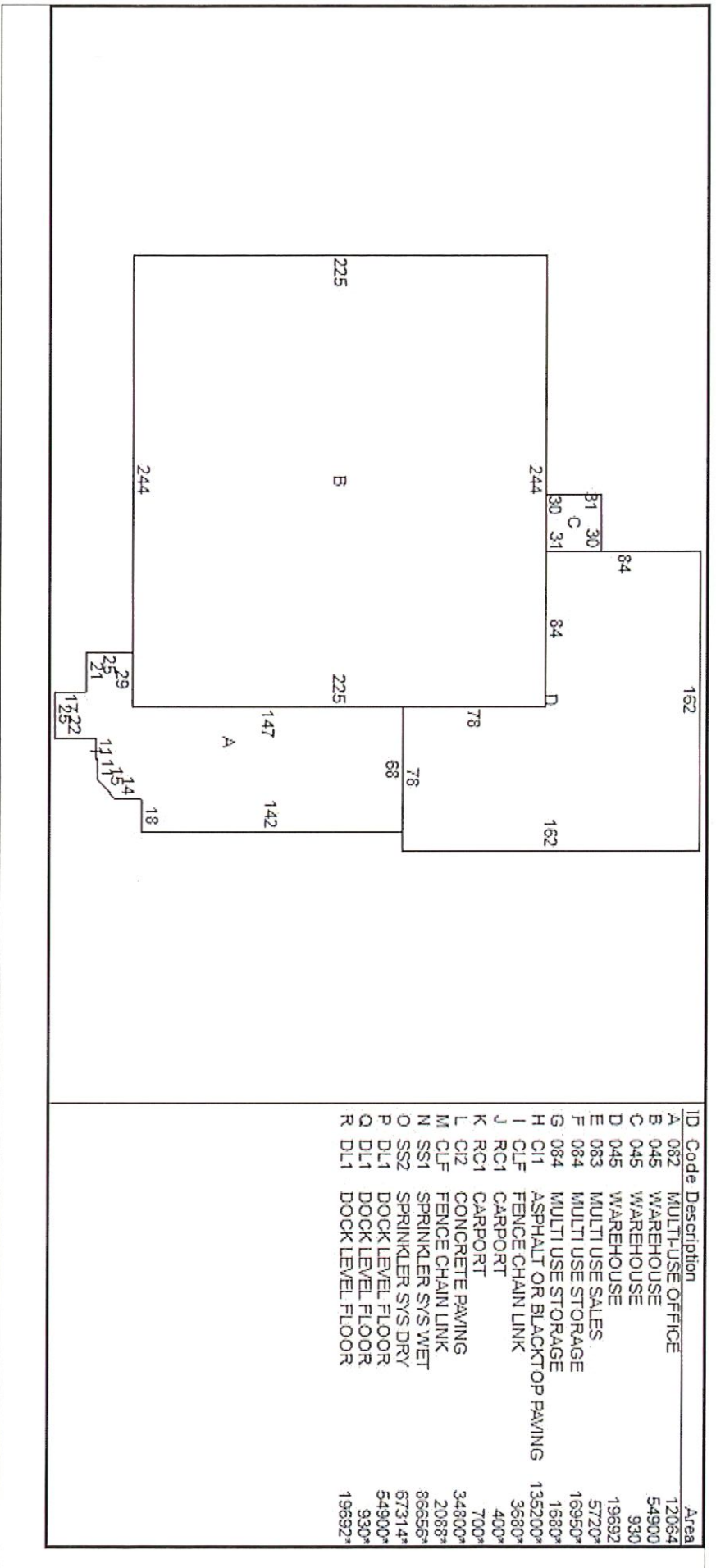
Parcel Id: 340-06-00011-201-056

LUC: 480-COMMERCIAL WAREHOUSES

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26



Additional Property Photos



20060611201056 03/24/2024

3400600011201056 12/14/2023

3400600011201056 06/06/2017

COMMERCIAL PROPERTY RECORD CARD

CLARK COUNTY

Situs : 1982 COMMERCE CIR

Parcel Id: 340-06-00011-201-056

LUC: 480-COMMERCIAL WAREHOUSES

Card: 1 of 1

Tax Year: 2025

Printed: 03/31/26

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	111,936	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	111,936
Replace, Cost New Less Depr	3,988,030
Percent Complete	100
Number of Identical Units	184
Economic Condition Factor	7,337,975
Final Building Value	1,0000
NBHD Fact	
Value per SF	65.56

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	0.025900
Capitalization Rate	
Sub total	
Residual Land Value	
Final Income Value	
Total Gross Rent Area	111,936
Total Gross Building Area	111,936

Misc & Gross Building Values

Misc Building No
Gross Building:
Misc Adjusted Value