

RECEIVED

APR 03 2023

Jackie McKee

Auditor's 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.

Tax year \_\_\_\_\_ BOR no. 2022-50

DTE 1  
Rev. 12/22

County \_\_\_\_\_ Date received \_\_\_\_\_

Name		Street address, City, State, ZIP code	
1. Owner of property	Joshua Miller	5563 TR 401 Milbg OH 44654	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 330-600-1025 mapleleaf1128@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	
26-01293-000		5607 TR 401 Milbg OH 44654	
7. Principal use of property Rental			
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
26-01293-000	185,016	249,220	64,204
9. The requested change in value is justified for the following reasons: #1 Comparing house values increases in the neighborhood and seeing that they do not go up at the same rate as this house. #2 The improbability of the value more than doubling in 3 years. * See attached notes.			

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 12/2021  
and sale price \$ 262,000 ; 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 1/22-10/22 and total cost \$ 25,200

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 3/30/23 Complainant or agent (printed) Joshua Miller Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Joshua Miller

Sworn to and signed in my presence, this 30<sup>th</sup> day of March 2023  
(Date) (Month) (Year)

Notary Cindy Coblenz



CINDY COBLENTZ  
Notary Public  
State of Ohio  
My Comm. Expires  
September 17, 2027

## Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint**. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 8.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

## Holmes County Board of Revision

*Please read the instructions on the back of the complaint form in addition to the guidelines below.*

- Please review your property record card information and verify all the data.
- Failure to accurately and completely fill out the complaint form may result in dismissal of your complaint.
- The name on line 1 must be the owner of record as of the date of the filing.
- Be advised that the Board of Revision has jurisdiction to consider/adjust values for the CURRENT tax year only. No prior years will be considered.
- You **MUST** enter a value for your property on line 9. The property VALUE is the basis for your complaint, NOT TAXES.
- You **MUST** date and sign the complaint form and have your signature **NOTARIZED**.
- If the stated amount of increase/decrease is at least \$17,500 assessed value, a notice will be sent to the affected Board of Education. The Board of Education has thirty (30) days in which to file a counter-complaint.
- Prepare for your hearing now. We do not grant continuances because you are not ready.
- Failure to appear at the assigned date and time of your hearing will result in the complaint being dismissed.
- All complaints for tax year 2022 have to be filed in this office by 4:30PM on March 31, 2023 or postmarked March 31, 2023.
- Complaints can be filed in our office from January 1 to March 31, 2023. Complaints received with a postmark after March 31 and before January 1 will be dismissed.
- The Board of Revision is following the holding of the Board of Tax Appeals (BTA) in permitting only attorneys at law and owners of record of affected properties to file complaints for a reduction in value. If you have questions, you may wish to consult your legal advisor.

**RECEIVED**

APR 03 2023

Jackie McKee  
Auditor

Clear Form

Tax year 2022

BOR no.

2022-51

DTE 1  
Rev. 12/22

County HOLMES

Date received

**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.

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☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	STONECRAFT MANUFACTURING LLC	1370 GRAND AVENUE, STE B, SAN MARCOS, CA 92078	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	JASON PARKER, JPARKER5@WESTLAKE.COM, 713-325-0710		
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		
17-00573-001	8300 CR 189, HOLMESVILLE, OH 44633		
7. Principal use of property	MANUFACTURING		
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
17-00573-001	5,250,000	6,478,180	1,228,180
9. The requested change in value is justified for the following reasons:  Overvalue of subject property relative to similar industrial properties within a proximate distance based on sales comps, income and equity valuations (see attached). Property was valued in 2021 at \$2,368,350, an increase of \$4,100,000 in one year.			

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.

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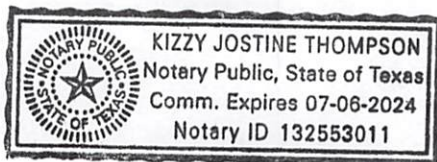
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 03/31/2023 Complainant or agent (printed) Jason Parker Title (if agent) \_\_\_\_\_

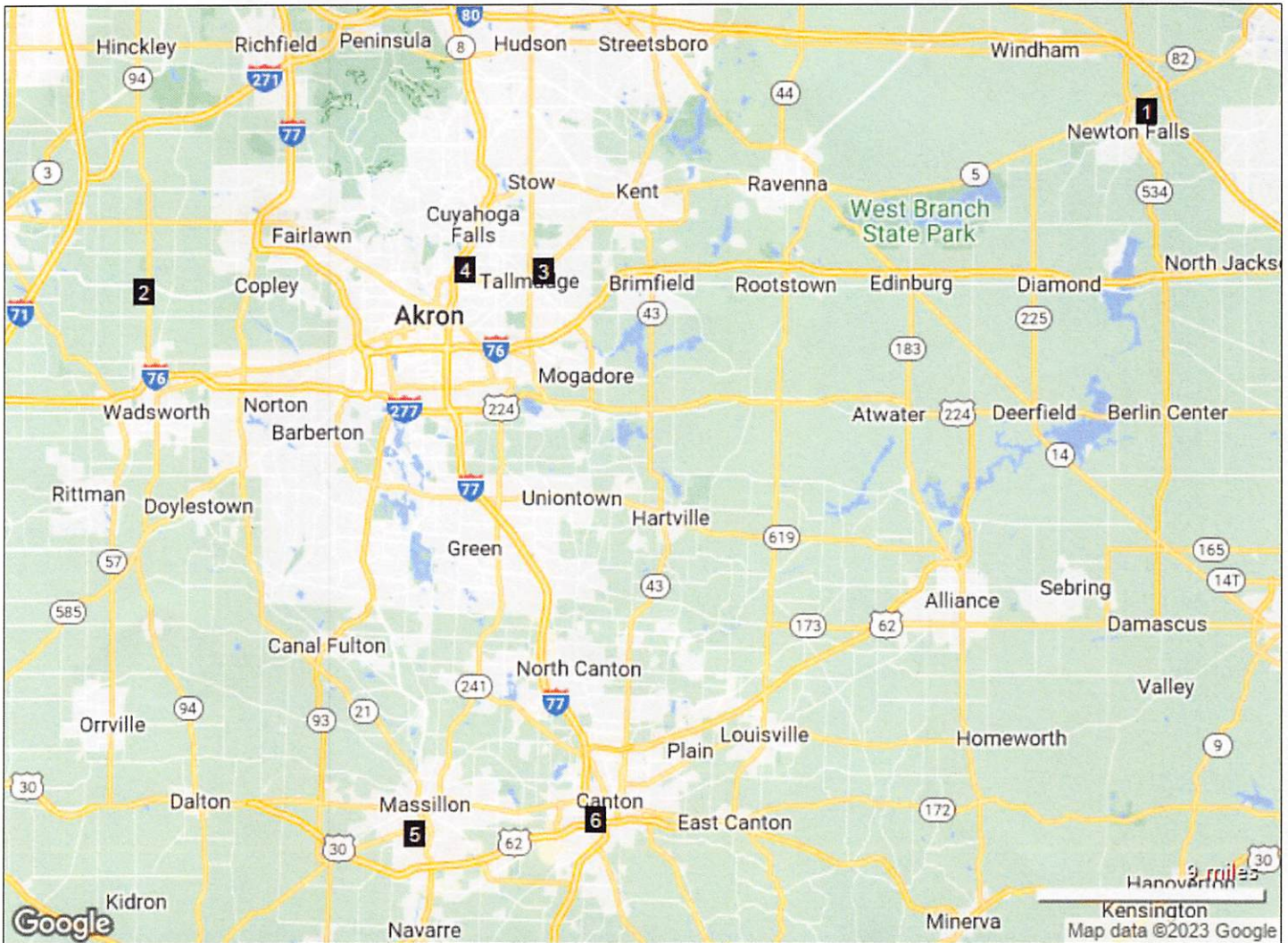
Complainant or agent (signature) 

Sworn to and signed in my presence, this 3/31/23 day of \_\_\_\_\_ (Date) (Month) (Year)

Notary 







	Address	City	Property Info	Sale Info
1	1536 1st St	Newton Falls	300,000 SF Industrial/Manufacturing	Sold: \$4,100,000 (\$13.67/SF)
2	1475 Wolf Creek Trl	Wadsworth	123,479 SF Industrial/Manufacturing	Sold: \$1,700,000 (\$13.77/SF)
3	285 Northeast Ave	Tallmadge	85,052 SF Industrial/Manufacturing	Sold: \$1,250,000 (\$14.70/SF)
4	1310-1340 Devalera St	Akron	112,000 SF Industrial/Distribution	Sold: \$1,650,000 (\$14.73/SF)
5	857 Oberlin Ave SW	Massillon	155,387 SF Industrial/Warehouse	Sold: \$2,650,000 (\$17.05/SF)
6	1502 12th St SW	Canton	223,997 SF Industrial/Warehouse	Sold: \$3,850,000 (\$17.19/SF)

CoStar Sales Comps-Implied value of subject property @\$17/SF: \$4,952,712



## 1 1502 12th St SW - Prospect Business Center

SOLD

Canton, OH 44706

Recorded Buyer **SGProspect LLC**  
1838 Andrews Ave  
San Jose, CA 95124

True Buyer **Sandeep K Gupta**  
1838 Andrews Ave  
San Jose, CA 95124  
(408) 888-9082 (p)

Stark

Recorded Seller **Brooklake Properties LLC**  
69 West Dr NE  
Hartsville, OH 44632  
(330) 498-4400 (p)

True Seller **Putman Properties, Inc**  
4065-4069 Fulton Dr NW  
Canton, OH 44718  
(330) 498-4400 (p)



Sale Date **Apr 16, 2021**

Sale Price **\$3,850,000**

Price/SF **\$17.19**

Parcels **00201305, 00201307, 00201308**

Comp ID **5483130**

Comp Status **Research Complete**

Type **3 Star Industrial Warehouse**

Year Built **1929; Renov 2001**

RBA **223,997 SF**

Land Acres **7.06 AC**

Land SF **307,534 SF**

Zoning **I-2**

## 2 857 Oberlin Ave SW

SOLD

Massillon, OH 44647

Recorded Buyer **OBERLIN EQUITIES LLC**  
739 Bedford Ave  
Brooklyn, NY 11205

Stark

Recorded Seller **Stoneham Partners Llc**  
3978 Fulton Dr NW  
Canton, OH 44718  
(330) 498-4400 (p)

True Seller **Putman Properties, Inc**  
4065-4069 Fulton Dr NW  
Canton, OH 44718  
(330) 498-4400 (p)



Sale Date **Oct 6, 2021**

Sale Price **\$2,650,000**

Price/SF **\$17.05**

Parcels **00616258**

Comp ID **5728576**

Comp Status **Research Complete**

Type **2 Star Industrial Warehouse**

Year Built **1946; Renov 1985**

RBA **155,387 SF**

Land Acres **8.48 AC**

Land SF **369,389 SF**

Zoning **I-1**

## 3 1310-1340 Devalera St

SOLD

Akron, OH 44310

Recorded Buyer **1310 Devalera Llc**

True Buyer **Mark Hadley**  
1330-1340 Devalera Ave  
Akron, OH 44310  
(330) 244-8002 (p)

Summit

Recorded Seller **CCWD LLC**

True Seller **Anthony J. Crookston III**  
2752 Crookston Ln  
Clinton, OH 44216  
(330) 814-1860 (p)



Sale Date **Oct 20, 2022**

Sale Price **\$1,650,000**

Price/SF **\$14.73**

Parcels **67-56621, 67-56622**

Comp ID **6208122**

Comp Status **Research Complete**

Type **2 Star Industrial Distribution**

Year Built **1950; Renov 2007**

RBA **112,000 SF**

Land Acres **4.91 AC**

Land SF **213,880 SF**

Zoning **Industrial**



## 4 285 Northeast Ave

SOLD

Tallmadge, OH 44278

Recorded Buyer **285 Northeast Llc**  
272 Northeast Ave  
Tallmadge, OH 44278

True Buyer **Genpak**  
845 Kaderly Dr  
Columbus, OH 43228  
(614) 276-5156 (p)

Summit

Recorded Seller **Waltco Truck Equipment Co.**  
285 Northeast Ave  
Tallmadge, OH 44278  
(330) 633-9191 (p)

Recorded Seller **Hiab Usa Inc**  
True Seller **Waltco Truck Equipment Co.**  
285 Northeast Ave  
Tallmadge, OH 44278  
(330) 633-9191 (p)



Sale Date **Jun 28, 2021**  
Sale Price **\$1,250,000**  
Price/SF **\$14.70**

Parcels **60-00544, 60-00547, 60-00548**  
Comp ID **5557219**  
Comp Status **Research Complete**

Type **3 Star Industrial Manufacturing**  
Year Built **1928**  
RBA **85,052 SF**  
Land Acres **3.38 AC**  
Land SF **147,233 SF**  
Zoning **Industrial**

## 5 1475 Wolf Creek Trl

SOLD

Wadsworth, OH 44281

Recorded Buyer **MVM Properties Holdings LLC**  
300 Leavitt Rd  
Lorain, OH 44052

True Buyer **Discount Drug Mart, Inc.**  
211 Commerce Dr  
Medina, OH 44256  
(330) 725-2340 (p)

Medina

Recorded Seller **Neograft Solutions LLC**  
True Seller **NeoGraft Solutions, LLC**  
11709 Madison Ave  
Lakewood, OH 44107  
(216) 529-3777 (p)



Sale Date **Jun 23, 2022**  
Sale Price **\$1,700,000**  
Price/SF **\$13.77**

Parcels **033-12C-10-013**  
Comp ID **6098558**  
Comp Status **Research Complete**

Type **4 Star Industrial Manufacturing**  
Year Built **1995**  
RBA **123,479 SF**  
Land Acres **14.94 AC**  
Land SF **650,786 SF**  
Zoning **Commercial**

## 6 1536 1st St

SOLD

Newton Falls, OH 44444

Recorded Buyer **First Street Commercial Dev LTD**

True Buyer **First Street Development LLC**  
607 First St NW  
Massillon, OH 44646  
(330) 830-2080 (p)

Trumbull

Recorded Seller **Direct Dev LLC**  
1536 1st St  
Newton Falls, OH 44444  
(330) 872-1138 (p)

True Seller **Direct Dev LLC**  
1536 1st St  
Newton Falls, OH 44444  
(330) 872-1138 (p)



Sale Date **Dec 6, 2022**  
Sale Price **\$4,100,000**  
Price/SF **\$13.67**

Parcels **53-263755**  
Comp ID **6268118**  
Comp Status **Research Complete**

Type **2 Star Industrial Manufacturing**  
Year Built **1900**  
RBA **300,000 SF**  
Land Acres **25.00 AC**  
Land SF **1,089,000 SF**  
Zoning **LI**

Merit Advisors  
2023 Valuation Analysis  
Sheldon Ellis

OWNER AND SUBJECT PROPERTY INFORMATION						
Account Number:	17-00573-001			CAD:	Holmes County Ohio	
Owner Name:	Stonecraft Manufacturing LLC			Situs:	8300 CR 189	
Property Description:	Industrial WH Distribution			Legal Description:	R13 T13 S3 20.734A PR-20	
Land SF	GBA	NLA	Bldg Cond	Bldg Quality	Neighborhood	Eff Year Built
903,173	291,336	291,336	Avg	Avg	N/A	1965
Value Assessment Summary						
Method	Value	Comment				
CAD Value 2023:	\$6,478,180	Subject property is owner occupied and mostly original to the actual year built. This warehouse contains < 8% finish-out office space. Construction type is Class D, metal exterior walls and roof. This pro forma is based on current market rents and expenses based typical leases for similar properties. Leases for this category are split between NNN and NN leases. Due to the location, quality, size, age, and condition of the building, a rental rate of \$3.00 was used. Secondary income represents partial split between owner and tenant for utilities and property taxes based on an NN lease. The NLA will be the same as the GBA. This properties land:building ratio falls within the normal range so no excess land value will be attributed to the ending property value. For comp's provided that have current asking rent for similar but higher quality buildings. Some of the buildings are much smaller where the larger square footage a building is the lower rental rate would be. Based on income approach, we request the value be adjusted to \$5,773,286 for the 2023 Tax year.				
CAD 2023 Land Val:	\$570,380					
CAD 2022 Imp Val:	\$5,907,800					
CAD Value 2021:						
% Increase:	#DIV/0!					
CAD Value per SF:	\$22.24					
L:B Ratio:	3.10					
Opinion of value:	\$5,773,286					

2022 Income Analysis Report

Merit Advisors

Account #:	17-00573-001	Year Built:	1965
Address:	8300 CR 189	Gross SqFt:	291,336
Class:	Class D	Net SqFt:	291,336
Revenues		PSF	%
Potential Gross Income:	\$874,008	\$3.00	
Vacancy and Collection loss:	\$87,401	\$0.30	10%
Secondary Income:	\$45,000	\$0.15	
Effective Gross Income:	\$831,607	\$3	100%
Expenses			
Legal Fees:	\$0	\$0.00	0%
Management:	\$39,330	\$0.13	5%
Taxes:	\$108,815	\$0.37	13%
Salaries:	\$0	\$0.00	0%
Advertisement / Supplies:	\$0	\$0.00	0%
Tenant Improvements:	\$0	\$0.00	0%
Janitorial:	\$0	\$0.00	0%
Insurance:	\$25,000	\$0.09	3%
Utilities:	\$30,000	\$0.10	4%
Ground Maintenance:	\$35,000	\$0.12	4%
Reserves for Replacement:	\$45,000	\$0.15	5%
Total Expenses:	\$283,145	\$0.97	34%
Net Operating Income:	\$548,462.20	\$1.88	66%
Cap Rate:	Base Cap Rate:	9.50%	
	Tax Rate:		
	Overall Rate:	9.50%	
Fair Market Value Based On Income Approach:	\$5,773,286.32		
Excess Land:	\$0.00		
Lease up Adjustment:	\$0		
TOTAL VALUE:	\$5,773,286.32	\$19.82	





**6 Curtis Rd**  
Shelby, OH 44875 • Building 6



175,000 SF • Warehouse • Built 1942, Renov 1986  
43,750 - 87,500 SF Avail at \$3.00/SF  
87,500 SF Max Contig



- VIEW LESS

## Available Spaces »

Meets Criteria (1)

All Spaces (1)

Floor	Available	Bldg Contig	Use	Type	Rent
P 1st	43,750 - 87,...	87,500 SF	Industrial	Direct	\$3/NNN

## Building »

Type	2 Star Industrial Warehouse		
Park	Central Ohio Industrial Park		
RBA	175,000 SF	Year Built	1942
Stories	1	Year Renov	1986
Typical Floor	175,000 SF	Tenancy	Single
Class	C	Land Area	5.00 AC (217,800 SF)
Docks	21 ext	Clear Height	15'
Drive Ins	16 tot./10' w x 14' h	Sprinklers	Dry
Power	400-2,500a/480v 3p		
Parking	50 Free Spaces Available (Surface); Ratio of 0.3/1,000 SF		





173 Oak St  
Marion, OH 43302



58,476 SF • Warehouse • Built 1910  
58,476 SF Avail at \$3.00/SF  
58,476 SF Max Contig

[- VIEW LESS](#)

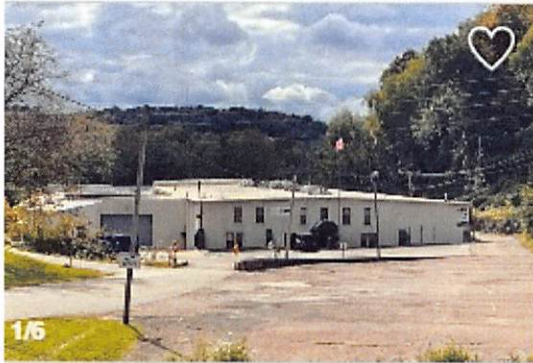
## Available Spaces »

[Meets Criteria \(1\)](#)[All Spaces \(1\)](#)

Floor	Available	Bldg Contig	Use	Type	Rent
P 1st	58,476 SF	58,476 SF	Industrial	Direct	\$3/NNN

## Building »

Type	2 Star Industrial Warehouse		
RBA	58,476 SF	Year Built	1910
Stories	2	Tenancy	Multi
Typical Floor	29,118 SF	Land Area	4.87 AC (212,137 SF)
Class	C		
Docks	1 ext	Clear Height	16'
Drive Ins	2 tot./14' w x 14' h		
Power	1,200a/208v 3p		
Parking	Spaces Available (Surface);		
Zoning	I-1		



420 W Jones St  
Millersburg, OH 44654



70,300 SF • Warehouse • Built 1905  
66,810 SF Avail at \$4.00/SF  
66,810 SF Max Contig

[- VIEW LESS](#)

## Available Spaces »

[Meets Criteria \(1\)](#)[All Spaces \(1\)](#)

Floor	Available	Bldg Contig	Use	Type	Rent
P 1st	66,810 SF	66,810 SF	Industrial	Sublet	\$4/NNN

## Building »

Type	2 Star Industrial Warehouse		
RBA	70,300 SF	Year Built	1905
Stories	1	Tenancy	Multi
Typical Floor	70,300 SF	Land Area	3.57 AC (155,509 SF)
Class	C		
Docks	1 ext	Clear Height	10'
Drive Ins	2 tot.		
Zoning	Industrial		

Taxes \$0.27/SF (2021)



2565 Harding Hwy  
Marion, OH 43302 • Building 201




216,000 SF • Warehouse • Built 1978  
200,000 SF Avail at \$3 - 4/SF (Est.)  
200,000 SF Max Contig

[- VIEW LESS](#)

## Available Spaces »

[Meets Criteria \(1\)](#)[All Spaces \(1\)](#)

Floor	Available	Bldg Contig	Use	Type	Rent
P 1st	200,000 SF	200,000 SF	Industrial	Direct	\$3.10 - 3.78 

## Building »

Type	2 Star Industrial Warehouse		
Park	Marion Industrial Rail Park		
RBA	216,000 SF	Year Built	1978
Stories	1	Tenancy	Single
Typical Floor	216,000 SF	Land Area	43.70 AC (1,903,746...)
Class	C		
Drive Ins	None		
Zoning	Warehouse		
Taxes	\$0.25/SF (2021)		

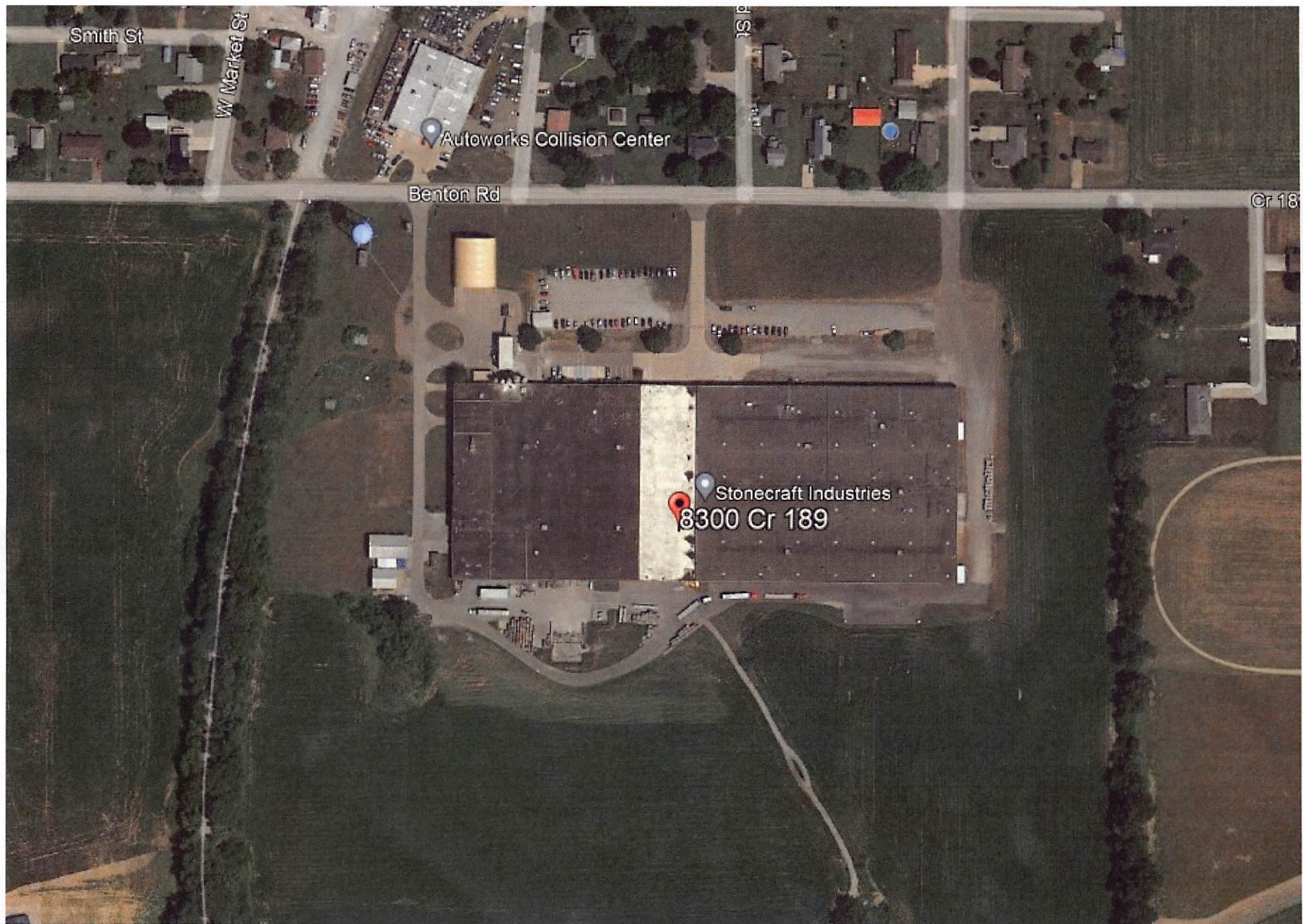


**Equity Grid for 8300 CR 189 PID# 17-00573-001**

	Subject	Comp 1		Comp 2		Comp 3	
Situs	8300 CR 189 Ohio	8281 CR 245 Ohio		7540 CR 201		5091 CR 120	
Prop ID	17-00573-001	17-00598-000		34-00620-000 / 34-00110-000 / 34-00738-000 / 34-00621-000 / 34-00737-000		01-00918-000	
County	Holmes County	Holmes County		Holmes County		Holmes County	
Miles from Subject		1		<15		<30	
Land SF	903,173	652,964.40		781,815		703,494	
Land Value	\$570,380	\$369,880	\$200,500	\$907,430	(\$337,050)	\$817,220	(\$246,840)
Land Val Per SF	\$0.63	\$0.57		\$1.16		\$1.16	
Building Type	Industrial Warehouse	Industrial Warehouse		Ind Warehouse W/office and Retail		WH- DistributionW/ Office space	
EYOC	1965	1975		2010		2000	
% Good	50%	54%	(\$82,000)	87%	(\$758,500)	75%	(\$625,000)
Bldg SF	291,336	159,092	\$1,877,179	295,467	(\$58,639)	346,921	(\$676,302)
Quality/ Class	Class D	Class C	(\$240,000)	Class D	\$0	Class D	\$0
Condition	Average	Average		Good	(\$185,000)	Average	
Property Features							
Concrete	\$20,000	0	\$20,000	\$33,000	(\$13,000)	\$3,900	\$16,900
Asphalt	\$24,000	\$81,000	(\$57,000)	\$67,000	(\$43,000)	\$19,100	\$4,900
Other Imps	\$20,000	\$40,000	-\$20,000	\$60,000	(\$40,000)	\$100,000	(\$80,000)
% finishout	<8%	<8%	\$0	<15%	(\$115,000)	<18%	(\$260,000)
Imp Val per SF	\$20.28	\$23.50		\$23.35		\$20.62	
Market Val per SF	\$22.24	\$25.82		\$26.42		\$22.98	
Net Adjustment			\$1,698,679		(\$1,550,189)		(\$1,866,342)
Market Value	\$6,478,180	\$4,108,080		\$7,806,911		\$7,971,720	
Indicated Value		\$5,806,759		\$6,256,722		\$6,105,378	
Median Value	\$6,105,378						

Subject Property is an owner occupied Industrial Warehouse Dist. Facility, Class D construction, and overall, average quality and condition. This building has < 8% finished out office. Subject property is currently being assessed at \$22.24 per square foot. The grid above list three comparable properties that are closest to the subjects property type, classification, square footage, location, and additional characteristics. Comp # 1 is 140,000 square foot smaller than the subject property with a higher degree of exterior construction quality, recent updates and remodeling, partial tilt concrete walls and currently only being valued a little over \$3 per square foot more than the subject. Comp # 2 is almost the same size as the subject with remodeling and recent new additions being added making an overall EYOC of 2010. This comp has a higher level of finish out and a higher % of office finish-out area. Comp # 3 has also had recent remodeling and a 74,000 square foot addition built in 2020. This building also has a higher % finish-out than the subject property. All Comp's were adjusted to reflect the subjects property characteristics. Those adjustments were totaled up to a net adjustment amount then added to or subtracted from the current appraised / market value of each comp that came to an indicated value. The indicated value is representing what the subjects appraised value would be if all properties were appraised the same.





Subject Property





Subject Property - 8300 CR 189, Holmesville, OH





Comp #1

8281 CR 245, Holmesville





Comp 1 from air

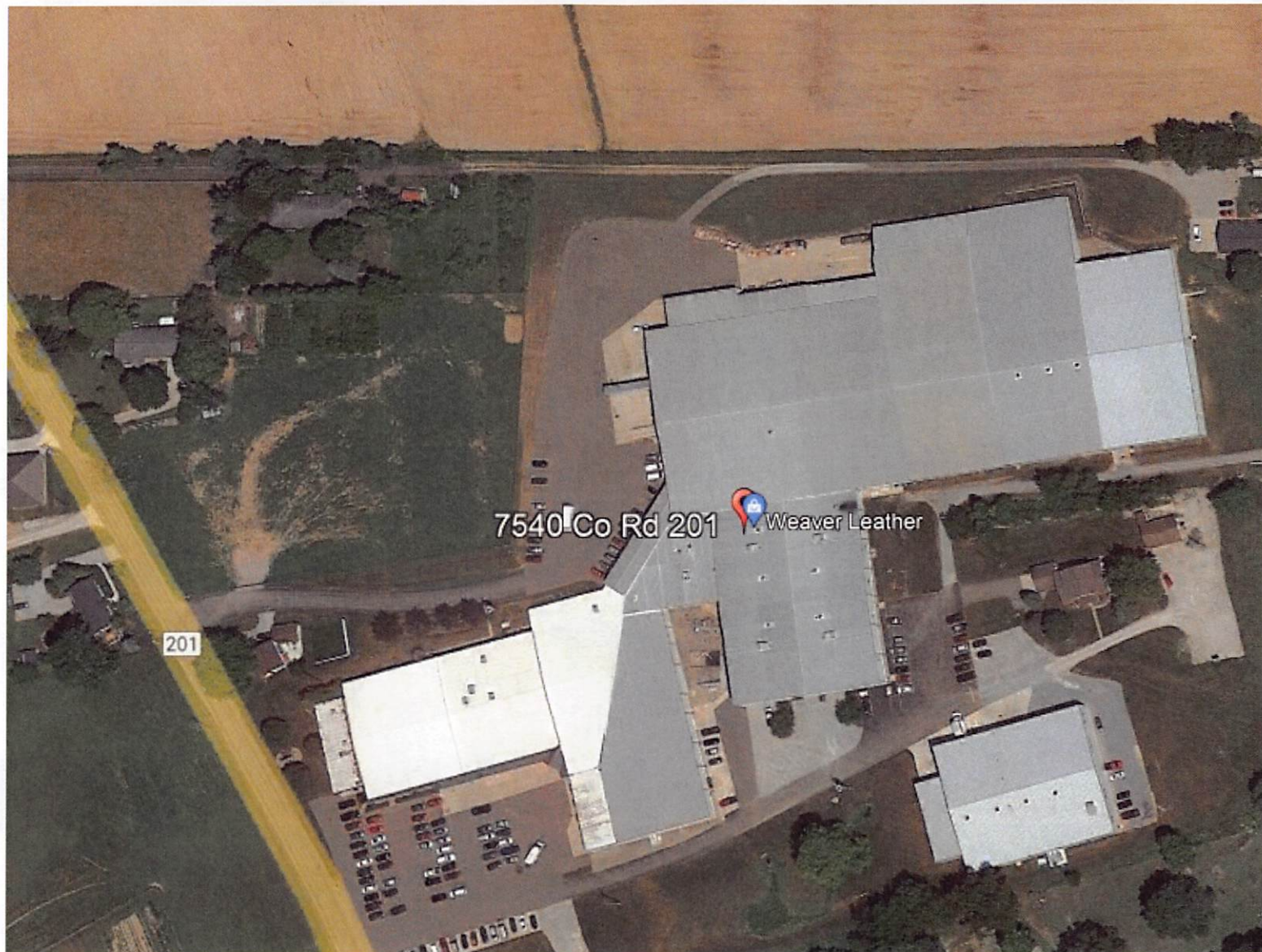




Comp 2

7540 CR 201, Millersburg





Comp 2 from air





Comp 3 from air



County Holmes

Date received \_\_\_\_\_

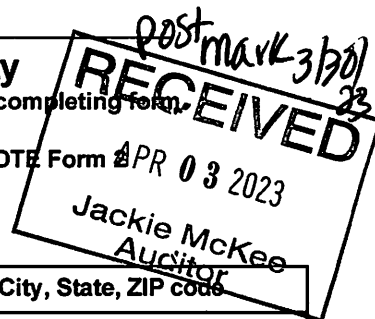
**Complaint Against the Valuation of Real Property**

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 2023☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code	
1. Owner of property	Killbuck Creek Ltd.	Bauernschmidt Law Firm 6700 Beta Drive, Suite 100 Mayfield Village, OH 44143	
2. Complainant if not owner	Owner		
3. Complainant's agent	Karen H Bauernschmidt and Kelly Bauernschmidt	6700 Beta Drive, Suite 100 Mayfield Village, OH 44143	
4. Telephone number and email address of contact person (216) 243-2500 Karen@khbtaxlaw.com and Kelly@khbtaxlaw.com			
5. Complainant's relationship to property, if not owner <input type="checkbox"/> Owner <input checked="" type="checkbox"/>			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill		Address of property	
09-00446-000		132 Mullett Drive, Killbuck, OH	
7. Principal use of property. <u>Rent Restricted Apartments</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
09-00446-000	\$173,000	\$309,150	-\$136,150
9. The requested change in value is justified for the following reasons: <u>Income approach to value.</u>			

10. Was property sold within the last three years? ☐ Yes ☒ No ☐ Unknown If yes, show date of sale NAand sale price \$ NA ; 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 NA and total cost \$ NA.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. **NOT APPLICABLE.**

☐ 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. **NOT APPLICABLE TO PROPERTY OWNERS.**

☐ 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 3/30/23 Complainant or agent (printed) Karen Bauernschmidt Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 30 day of March 2023  
(Date) (Month) (Year)

Notary 

Maxine Belich  
Notary Public State of Ohio  
My Commission Expires December 1, 2026  
Commission Number: 2016-RE-617332





# Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint**. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**General Instructions:** Valuation complaints must relate to the total value of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 8.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

Parcel: 09-00446-000

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio



## SUMMARY

Deeded Name	KILLBUCK CREEK LTD	Taxpayer	PROVIDENT MANAGEMENT
Owner	KILLBUCK CREEK LTD		220 MARION AVENUE
	220 MARION AVENUE		MANSFIELD OH 44903
Tax District	09-KILLBUCK VIL - WEST HOLMES	Land Use	402-APARTMENTS -20 TO 39 RENTAL UNITS
School District	WEST HOLMES SCHOOL DIST	Subdivision	
Neighborhood	00100-N/A	Legal	R7 T8 S6 .882A K-18B
Location	132 MULLETT DR		
	KILLBUCK OH 44637		
CD Year		K-18B	Routing Number 0095000
Acres	0.8820	01/01/1990	Sales Amount 0.00
Map Number	Sold		

## VALUE

District	09-KILLBUCK VIL - WEST HOLMES
Land Use	402-APARTMENTS -20 TO 39 RENTAL UNITS

	Appraised	Assessed
Land	26,650	9,330
Improvement	282,500	98,880
Total	309,150	108,210
CAUV N	0	0
Homestead N	0	0
OOC N	0	0
Taxable	309,150	108,210

## CURRENT CHARGES

Full Rate	66.000000
Effective Rate	53.734906
Qualifying Rate	47.930504

	Prior	First	Second	Total
Tax	0.00	2,907.33	2,907.33	5,814.66
Special	0.00	30.00	30.00	60.00
Total	0.00	2,937.33	2,937.33	5,874.66
Paid	0.00	2,937.33	0.00	2,937.33
Due	0.00	0.00	2,937.33	2,937.33

## TRANSFER HISTORY

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
01/01/1990	Buyer: KILLBUCK CREEK LTD Seller: KILLBUCK CREEK LTD	0	\$0.00	N	0

## LAND

Type	Dimensions	Description	Value
PF-PRIMARY SITE FRACTIONAL	0.8820	Acres	26,650
		Total	26,650

## OTHER IMPROVEMENT

Card	Type	Year Built	Year Remodeled	Condition	Dimensions	Description	Size	Value
1	APTGRDN	1984		A-AVERAGE	13 X 54	Length x Width (Optional)	702	11,000
1	APTGRDN2-APART2STORY	1984		A-AVERAGE	130 X 66	Length x Width (Optional)	8,580	257,800
1	CONCRETE	1984		F-FAIR		Length x Width (Optional)	15,700	13,700
						Total		282,500



County HolmesDate received 3/30/2023**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 4.

☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

**RECEIVED**

APR 03 2023

Jackie McKee  
Auditor

	Name	Street address, City, State, ZIP code	
1. Owner of property	Killbuck Limited Partnership	Bauernschmidt Law Firm 6700 Beta Drive, Suite 100 Mayfield Village, OH 44143	
2. Complainant if not owner	Owner		
3. Complainant's agent	Karen H Bauernschmidt and Kelly Bauernschmidt	6700 Beta Drive, Suite 100 Mayfield Village, OH 44143	
4. Telephone number and email address of contact person (216) 243-2500 Karen@khbtaxlaw.com and Kelly@khbtaxlaw.com			
5. Complainant's relationship to property, if not owner <input type="checkbox"/> Owner <input checked="" type="checkbox"/>			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
09-00451-002	366 Railroad Street, Killbuck, OH		
7. Principal use of property. <u>Rent Restricted Apartments</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
09-00451-002	\$200,000	\$394,870	-\$194,870
9. The requested change in value is justified for the following reasons: income approach to value.			

10. Was property sold within the last three years? ☐ Yes ☒ No ☐ Unknown If yes, show date of sale NA  
and sale price \$ NA ; 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 NA and total cost \$ NA.

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. **NOT APPLICABLE.**

- ☐ 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. **NOT APPLICABLE TO PROPERTY OWNERS.**

- ☐ 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 3/30/23 Complainant or agent (printed) Karen Bauernschmidt Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 30 (Date) day of March (Month) 2023 (Year)

Notary 

Maxine Belich  
Notary Public State of Ohio  
My Commission Expires December 1, 2026  
Commission Number: 2016-RE-617332





# Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

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**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 8.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

Parcel: 09-00451-002

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio



## SUMMARY

Deeded Name	KILLBUCK LIMITED PARTNERSHIP V	Taxpayer	PROVIDENT MANAGEMENT
Owner	KILLBUCK LIMITED PARTNERSHIP V 220 MARION AVENUE MANSFIELD OH 44905		220 MARION AVENUE MANSFIELD OH 44903
Tax District	09-KILLBUCK VIL - WEST HOLMES	Land Use	402-APARTMENTS -20 TO 39 RENTAL UNITS
School District	WEST HOLMES SCHOOL DIST	Subdivision	
Neighborhood	00100-N/A	Legal	R7 T8 S15 1.772A TAX MAP K-18A
Location	366 RAILROAD ST KILLBUCK OH 44637		
CD Year		K-18A	Routing Number 0057000
Acre	1.7720	01/01/1990	Sales Amount 0.00
Map Number	Sold		

## VALUE

District	09-KILLBUCK VIL - WEST HOLMES		
Land Use	402-APARTMENTS -20 TO 39 RENTAL UNITS		
	Appraised	Assessed	
Land	38,070	13,320	
Improvement	356,800	124,880	
Total	394,870	138,200	
CAUV	N	0	0
Homestead	N	0	0
OOC	N	0	0
Taxable	394,870	138,200	

## CURRENT CHARGES

Full Rate	66.000000			
Effective Rate	53.734906			
Qualifying Rate	47.930504			
	Prior	First	Second	Total
Tax	0.00	3,713.10	3,713.10	7,426.20
Special	0.00	60.00	60.00	120.00
Total	0.00	3,773.10	3,773.10	7,546.20
Paid	0.00	3,773.10	0.00	3,773.10
Due	0.00	0.00	3,773.10	3,773.10

## TRANSFER HISTORY

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
01/01/1990	Buyer: KILLBUCK LIMITED PARTNERSHIP V Seller: KILLBUCK LIMITED	0	\$0.00	N	0

## LAND

Type	Dimensions	Description	Value
CS-COMMERCIAL SECONDARY	0.6720	Acres	6,720
PR-PRIMARY SITE FOR COMMERCIAL PROPERTY	1.1000	Acres	31,350
		Total	38,070

## OTHER IMPROVEMENT

Card	Type	Year Built	Year Remodeled	Condition	Dimensions	Description	Size	Value
1	APTGRDN	1992		A-AVERAGE		Length x Width (Optional)	3,840	80,800
1	CONCRETE	1992		A-AVERAGE		Length x Width (Optional)	7,800	13,700
1	OFFICE	1992		A-AVERAGE		Length x Width (Optional)	1,020	28,100
1	SHEDCOM	1992		A-AVERAGE	12 X 16	Length x Width (Optional)	192	1,100
2	APTGRDN	1992		A-AVERAGE		Length x Width (Optional)	3,696	77,700
3	APTGRDN	1992		A-AVERAGE		Length x Width (Optional)	3,696	77,700
4	APTGRDN	1992		A-AVERAGE		Length x Width (Optional)	3,696	77,700
						Total		356,800

## SKETCH



County Holmes Date received Post mark 3/20/2023**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 APR 03 2023

☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

Jackie McKee  
Auditor

	Name	Street address, City, State, ZIP code	
1. Owner of property	Sunshine Villa Limited Partnership	Bauernschmidt Law Firm 6700 Beta Drive, Suite 100 Mayfield Village, OH 44143	
2. Complainant if not owner	Owner		
3. Complainant's agent	Karen H Bauernschmidt and Kelly Bauernschmidt	6700 Beta Drive, Suite 100 Mayfield Village, OH 44143	
4. Telephone number and email address of contact person (216) 243-2500 Karen@khbtaxlaw.com and Kelly@khbtaxlaw.com			
5. Complainant's relationship to property, if not owner Owner			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
07-01032-000, et al. See attachment.	149 E. Jones Street, Millersburg, OH, et al. See attachment.		
7. Principal use of property. Rent Restricted Apartments			
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
07-01032-000, et al. See attachment.	\$580,000 *Total Value. See Attachment.	\$1,254,150 *Total Value. See Attachment.	-\$674,150
9. The requested change in value is justified for the following reasons: *No exposure to the open market. The 1% RD mortgage was assumed --only \$50,000 was paid. Non - real estate items included in transaction--cash equivalency of sale.			

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 7/8/21\*and sale price \$ 1,295,646\* Not listed for sale on the open market.

; 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 NA and total cost \$ NA.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. **NOT APPLICABLE.**

☐ 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. **NOT APPLICABLE TO PROPERTY OWNERS.**

☐ 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 3/30/23 Complainant or agent (printed) Karen Bauernschmidt Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 30 (Date) day of MARCH (Month) 2023 (Year)

Notary 

Maxine Belich  
Notary Public State of Ohio  
My Commission Expires December 1, 2026  
Commission Number: 2016-RE-617332





# Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint**. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 8.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

Parcel Number	Address of Property	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
07-01032-000	149 E Jones St, Millersburg, OH	\$575,000	\$1,246,660	(\$671,660)
07-01028-002	Jones St Lot 35	\$3,000	\$5,140	(\$2,140)
07-01031-001	Jones St Lot 42	\$400	\$510	(\$110)
07-01692-001	Jones St Lot 41	\$800	\$910	(\$110)
07-01739-000	Jones Rd Lot 41	\$800	\$930	(\$130)
Total for all Parcels		\$580,000	\$1,254,150	(\$674,150)



Parcel: 07-01032-000

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio



## SUMMARY

Deeded Name	SUNSHINE VILLA LIMITED PARTNERSHIP AN OHIO LIMITED PARTNERSHIP			
Owner	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138	Taxpayer	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138	
Tax District	07-MILLERSBURG VIL - WEST HOLMES	Land Use	403-APARTMENTS - 40 OR MORE RENTAL UNITS	
School District	WEST HOLMES SCHOOL DIST	Subdivision		
Neighborhood	00100-N/A	Legal	PT OUTLOT 35 2.782A & PT OUTLOT 37 .029A & PT OUTLOT 36 1.126A = 3.937A TOTAL MV-01 MV-02	
Location	149 E JONES ST MILLERSBURG OH 44654			
CD Year		Map Number	MV-02	Routing Number 0140000
Acres	3.9370	Sold	09/15/2021	Sales Amount 0.00

## VALUE

District	07-MILLERSBURG VIL - WEST HOLMES
Land Use	403-APARTMENTS - 40 OR MORE RENTAL UNITS

	Appraised	Assessed
Land	142,160	49,760
Improvement	1,104,500	386,580
Total	1,246,660	436,340
CAUV	N 0	0
Homestead	N 0	0
OOC	N 0	0
Taxable	1,246,660	436,340

## CURRENT CHARGES

Full Rate	62.850000
Effective Rate	49.325082
Qualifying Rate	44.838758

	Prior	First	Second	Total
Tax	0.00	10,761.30	10,761.30	21,522.60
Special	0.00	132.00	132.00	264.00
Total	0.00	10,893.30	10,893.30	21,786.60
Paid	0.00	10,893.30	0.00	10,893.30
Due	0.00	0.00	10,893.30	10,893.30

## TRANSFER HISTORY

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
09/15/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: SUNSHINE VILLA LIMITED PARTNERSHIP	595E WARRANTY DEED	\$0.00	N	5
07/08/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: MILLERSBURG SUNSHINE VILLA	508 WARRANTY DEED	\$1,295,646.49	Y	5
06/27/2006	Buyer: MILLERSBURG SUNSHINE VILLA Seller: MILLERSBURG SUNSHINE	8888 TAX MAP	\$0.00	N	1
01/01/1990	Buyer: MILLERSBURG SUNSHINE Seller: MILLERSBURG SUNSHINE	0	\$0.00	N	0

## LAND

Type	Dimensions	Description	Value
CS-COMMERCIAL SECONDARY	1.4370	Acres	27,160
PR-PRIMARY SITE FOR COMMERCIAL PROPERTY	2.5000	Acres	115,000
		Total	142,160

## OTHER IMPROVEMENT

Card	Type	Year Built	Year Remodeled	Condition	Dimensions	Description	Size	Value
1	APTGRDN2-APART2STORY	1992		A-AVERAGE		Length x Width (Optional)	18,142	1,054,000
1	CONCRETE	1992		A-AVERAGE		Length x Width (Optional)	25,000	39,400
1	DECK-WOOD DECK	1992		A-AVERAGE	13 X 8	Length x Width (Optional)	104	700
1	DECK-WOOD DECK	1992		A-AVERAGE	13 X 8	Length x Width (Optional)	104	700
1	DECK-WOOD DECK	1992		A-AVERAGE	6 X 38	Length x Width (Optional)	228	1,600
1	GARSTORG	1992		A-AVERAGE	16 X 20	Length x Width (Optional)	320	3,200
1	PORCHCOM	1992		A-AVERAGE		Length x Width (Optional)	84	1,200
1	PORCHCOM	1992		A-AVERAGE		Length x Width (Optional)	252	3,700
						Total		1,104,500

Parcel: 07-01028-002

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio



## SUMMARY

Deeded Name	SUNSHINE VILLA LIMITED PARTNERSHIP AN OHIO LIMITED PARTNERSHIP	Taxpayer	SUNSHINE VILLA LIMITED PARTNERSHIP
Owner	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138		220 MARION AVE MANSFIELD OH 44903-2138
Tax District	07-MILLERSBURG VIL - WEST HOLMES	Land Use	400-COMMERCIAL - VACANT LAND
School District	WEST HOLMES SCHOOL DIST	Subdivision	
Neighborhood	00100-N/A		
Location	JONES ST LOT 35	Legal	PT OL 35 .121A & PT OL 36 .151A MILLERSBURG VILLAGE = .272A TOTAL R7 T9 Q1 L46 NEW SURVEY MV-02
CD Year		MV-02	Routing Number 0139000
Acres	0.2720	09/15/2021	Sales Amount 0.00

## VALUE

District	07-MILLERSBURG VIL - WEST HOLMES	
Land Use	400-COMMERCIAL - VACANT LAND	
	Appraised	Assessed
Land	5,140	1,800
Improvement	0	0
Total	5,140	1,800
CAUV	N	0
Homestead	N	0
OOC	N	0
Taxable	5,140	1,800

## CURRENT CHARGES

Full Rate	62.850000			
Effective Rate	49.325082			
Qualifying Rate	44.838758			
	Prior	First	Second	Total
Tax	0.00	44.44	44.44	88.88
Special	0.00	3.00	3.00	6.00
Total	0.00	47.44	47.44	94.88
Paid	0.00	47.44	0.00	47.44
Due	0.00	0.00	47.44	47.44

## TRANSFER HISTORY

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
09/15/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: SUNSHINE VILLA LIMITED PARTNERSHIP	595E WARRANTY DEED	\$0.00	N	5
07/08/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: MILLERSBURG SUNSHINE VILLA LIMITED PARTNERSHIP	508 WARRANTY DEED	\$1,295,646.49	Y	5
01/01/1990	Buyer: MILLERSBURG SUNSHINE VILLA LIMITED PARTNERSHIP Seller: MILLERSBURG SUNSHINE	0	\$0.00	N	0

## LAND

Type	Dimensions	Description	Value
CS-COMMERCIAL SECONDARY	0.2720	Acres	5,140
		Total	5,140

Parcel: 07-01031-001

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio

**SUMMARY**

Deeded Name	SUNSHINE VILLA LIMITED PARTNERSHIP AN OHIO LIMITED PARTNERSHIP		
Owner	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138	Taxpayer	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138
Tax District	07-MILLERSBURG VIL - WEST HOLMES	Land Use	400-COMMERCIAL - VACANT LAND
School District	WEST HOLMES SCHOOL DIST	Subdivision	
Neighborhood	00100-N/A	Legal	PT OL 121 MILLERSBURG VILLAGE R7 T9 Q1 L42 .027A MV-01 OFF JONES ST
Location	JONES ST LOT 42		

CD Year		Map Number	MV-01	Routing Number	0345000
Acres	0.0270	Sold	09/15/2021	Sales Amount	0.00

**VALUE**

District	07-MILLERSBURG VIL - WEST HOLMES
Land Use	400-COMMERCIAL - VACANT LAND

	Appraised	Assessed
Land	510	180
Improvement	0	0
Total	510	180
CAUV N	0	0
Homestead N	0	0
OOC N	0	0
Taxable	510	180

**CURRENT CHARGES**

Full Rate	62.850000
Effective Rate	49.325082
Qualifying Rate	44.838758

	Prior	First	Second	Total
Tax	0.00	4.48	4.48	8.96
Special	0.00	3.00	3.00	6.00
Total	0.00	7.48	7.48	14.96
Paid	0.00	7.48	0.00	7.48
Due	0.00	0.00	7.48	7.48

**TRANSFER HISTORY**

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
09/15/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: SUNSHINE VILLA LIMITED PARTNERSHIP	595E WARRANTY DEED	\$0.00	N	5
07/08/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: MILLERSBURG SUNSHINE VILLA	508 WARRANTY DEED	\$1,295,646.49	Y	5
01/01/1990	Buyer: MILLERSBURG SUNSHINE VILLA Seller: MILLERSBURG SUNSHINE	0	\$0.00	N	0

**LAND**

Type	Dimensions	Description	Value
RS-RESIDUAL RESIDENTIAL	0.0270	Acres	510
		Total	510



Parcel: 07-01692-001

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio

**SUMMARY**

Deeded Name	SUNSHINE VILLA LIMITED PARTNERSHIP AN OHIO LIMITED PARTNERSHIP		
Owner	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138	Taxpayer	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138
Tax District	07-MILLERSBURG VIL - WEST HOLMES	Land Use	400-COMMERCIAL - VACANT LAND
School District	WEST HOLMES SCHOOL DIST	Subdivision	
Neighborhood	00100-N/A	Legal	R7 T9 Q1 LOT 41 .048A MILLERSBURG VILLAGE MV-02
Location	JONES ST LOT 41		
CD Year		Map Number	
Acres	0.0480	Sold	
		MV-02	Routing Number 0137000
		09/15/2021	Sales Amount 0.00

**VALUE**

District	07-MILLERSBURG VIL - WEST HOLMES
Land Use	400-COMMERCIAL - VACANT LAND

	Appraised	Assessed
Land	910	320
Improvement	0	0
Total	910	320
CAUV N	0	0
Homestead N	0	0
OOC N	0	0
Taxable	910	320

**CURRENT CHARGES**

Full Rate	62.850000
Effective Rate	49.325082
Qualifying Rate	44.838758

	Prior	First	Second	Total
Tax	0.00	7.92	7.92	15.84
Special	0.00	0.00	0.00	0.00
Total	0.00	7.92	7.92	15.84
Paid	0.00	7.92	0.00	7.92
Due	0.00	0.00	7.92	7.92

**TRANSFER HISTORY**

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
09/15/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: SUNSHINE VILLA LIMITED PARTNERSHIP	595E WARRANTY DEED	\$0.00	N	5
07/08/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: MILLERSBURG SUNSHINE VILLA	508 WARRANTY DEED	\$1,295,646.49	Y	5
01/01/1990	Buyer: MILLERSBURG SUNSHINE VILLA Seller: MILLERSBURG SUNSHINE	0	\$0.00	N	0

**LAND**

Type	Dimensions	Description	Value
RS-RESIDUAL RESIDENTIAL	0.0480	Acres	910
		Total	910

Parcel: 07-01739-000

Year: 2022

JACKIE MCKEE

Holmes County Auditor | Holmes County, Ohio

**SUMMARY**

Deeded Name	SUNSHINE VILLA LIMITED PARTNERSHIP AN OHIO LIMITED PARTNERSHIP		
Owner	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138	Taxpayer	SUNSHINE VILLA LIMITED PARTNERSHIP 220 MARION AVE MANSFIELD OH 44903-2138
Tax District	07-MILLERSBURG VIL - WEST HOLMES	Land Use	400-COMMERCIAL - VACANT LAND
School District	WEST HOLMES SCHOOL DIST	Subdivision	
Neighborhood	00100-N/A	Legal	R7 T9 Q1 LOT 41 . 049A MILLERSBURG VILLAGE RESURVEY 12/21/87 MV-02
Location	JONES RD LOT 41		

CD Year		Map Number	MV-02	Routing Number	0138000
Acres	0.0490	Sold	09/15/2021	Sales Amount	0.00

**VALUE**

District	07-MILLERSBURG VIL - WEST HOLMES
Land Use	400-COMMERCIAL - VACANT LAND

	Appraised	Assessed
Land	930	330
Improvement	0	0
Total	930	330
CAUV	N	0
Homestead	N	0
OOO	N	0
Taxable	930	330

**CURRENT CHARGES**

Full Rate	62.850000
Effective Rate	49.325082
Qualifying Rate	44.838758

	Prior	First	Second	Total
Tax	0.00	8.15	8.15	16.30
Special	0.00	0.00	0.00	0.00
Total	0.00	8.15	8.15	16.30
Paid	0.00	8.15	0.00	8.15
Due	0.00	0.00	8.15	8.15

**TRANSFER HISTORY**

Date	Conveyance	Deed Type	Sales Amount	Valid	# of Properties
09/15/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: SUNSHINE VILLA LIMITED PARTNERSHIP	595E WARRANTY DEED	\$0.00	N	5
07/08/2021	Buyer: SUNSHINE VILLA LIMITED PARTNERSHIP Seller: MILLERSBURG SUNSHINE VILLA	508 WARRANTY DEED	\$1,295,646.49	Y	5
01/01/1990	Buyer: MILLERSBURG SUNSHINE VILLA Seller: MILLERSBURG SUNSHINE	0	\$0.00	N	0

**LAND**

Type	Dimensions	Description	Value
RS-RESIDUAL RESIDENTIAL	0.0490	Acres	930
		Total	930

## A. Settlement Statement

U.S. Department of Housing  
and Urban Development

OMB No. 2502-0265

B. Type of Loan			
1. <input type="checkbox"/> FHA	2. <input type="checkbox"/> FmHA	3. <input type="checkbox"/> Conv Unins	6. File Number
4. <input type="checkbox"/> VA	5. <input type="checkbox"/> Conv Ins.	6. <input type="checkbox"/> Seller Finance	19-1079
7. <input type="checkbox"/> Cash Sale.			
C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.			
D. Name & Address of Borrower Sunshine Villa Limited Partnership 220 Marlon Avenue Mansfield, OH 44903		E. Name & Address of Seller Millersburg Sunshine Villa Limited Partnership P.O. Box 1166 Massillon, OH 44648	
		F. Name & Address of Lender United States of America, acting through Rural Housing Service, United States Department of Agriculture 1400 Independence Ave., SW Washington, DC 20250	
G. Property Location  149 E. Jones Street, Millersburg, OH 44654, Holmes County  149 E. Jones Street Millersburg, OH 44654		H. Settlement Agent Name Star Title Agency LLC 500 S. Front St., Suite 250 Columbus, OH 43215 Tax ID: 56-2444549 Underwritten By: First American  Place of Settlement Star Title Agency LLC 500 S. Front Street, Suite 250 Columbus, OH 43215	
		I. Settlement Date 7/1/2021 Fund: 7/1/2021	
J. Summary of Borrower's Transaction		K. Summary of Seller's Transaction	
100. Gross Amount Due from Borrower		400. Gross Amount Due to Seller	
101. Contract Sales Price	\$1,295,646.49	401. Contract Sales Price	\$1,295,646.49
102. Personal Property		402. Personal Property	
103. Settlement Charges to borrower	\$28,722.96	403.	
104.		404.	
105.		405.	
Adjustments for Items paid by seller in advance		Adjustments for Items paid by seller in advance	
106. County property taxes		406. County property taxes	
107. Assessment Taxes		407. Assessment Taxes	
108. CAUV		408. CAUV	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
113.		413.	
114.		414.	
115.		415.	
116.		416.	
120. Gross Amount Due From Borrower	\$1,324,369.45	420. Gross Amount Due to Seller	\$1,295,646.49
200. Amounts Paid By Or in Behalf Of Borrower		500. Reductions in Amount Due to Seller	
201. Deposit or earnest money		501. Excess Deposit	
202. Principal amount of new loan(s)		502. Settlement Charges to Seller (line 1400)	
203. Existing loan(s) taken subject to		503. Existing Loan(s) Taken Subject to	
204. Commitment fee		504. Payoff of first mortgage loan to	
205.		505. Payoff of second mortgage loan to	
206. Assumption of USDA loan	\$1,245,646.49	506. Assumption of USDA loan	\$1,245,646.49
207. Funds from "Premier"	\$63,722.96	507.	
208. Funds from "JCS"	\$15,000.00	508.	
209.		509.	
Adjustments for Items unpaid by seller		Adjustments for Items unpaid by seller	
210. County property taxes		510. County property taxes	
211. Assessment Taxes		511. Assessment Taxes	
212. CAUV		512. CAUV	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid By/For Borrower	\$1,324,369.45	520. Total Reduction Amount Due Seller	\$1,245,646.49
300. Cash At Settlement From/To Borrower		600. Cash At Settlement To/From Seller	
301. Gross Amount due from borrower (line 120)	\$1,324,369.45	601. Gross Amount due to seller (line 420)	\$1,295,646.49
302. Less amounts paid by/for borrower (line 220)	\$1,324,369.45	602. Less reductions in amt. due seller (line 520)	\$1,245,646.49
303. Cash Borrower	\$0.00	603. Cash To Seller	\$50,000.00

Section 5 of the Real Estate Settlement Procedures Act (RESPA) requires the following: • HUD must develop a Special Information Booklet to help persons borrowing money to finance the purchase of residential real estate to better understand the nature and costs of real estate settlement services; • Each lender must provide the booklet to all applicants from whom it receives or for whom it prepares a written application to borrow money to finance the purchase of residential real estate; • Lenders must prepare and distribute with the Booklet a Good Faith Estimate of the settlement costs that the borrower is likely to incur in connection with the settlement. These disclosures are mandatory.

Section 4(a) of RESPA mandates that HUD develop and prescribe this standard form to be used at the time of loan settlement to provide full disclosure of all charges imposed upon the borrower and seller. These are third party disclosures that are designed to provide the borrower with pertinent information during the settlement process in order to be a better shopper.

The Public Reporting Burden for this collection of information is estimated to average one hour per response, including the time for reviewing instructions searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

The information requested does not lend itself to confidentiality.



Tax year 2023 BOR no. 2022-55 DTE 1  
County Holmes Date received \_\_\_\_\_ Rev. 12/22

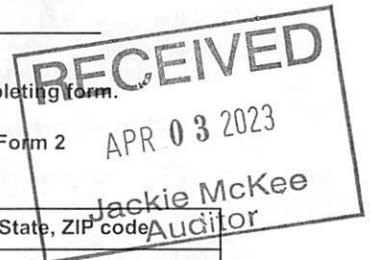
### Complaint Against the Valuation of Real Property

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	<u>Merlin Troyer</u>	<u>7465 SR 241 MBG OH 44654</u>	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person <u>330-464-8569</u> <u>Mersalandscape18@gmail.com</u>			
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		
<u>34-00212-000</u>	<u>7465 ST, RT, 241 millersburg</u>		
<u>34-00209-000</u>	<u>7465 ST, RT, 241 millersburg</u>		
<u>34-00210-000</u>	<u>7465 ST, RT, 241 millersburg</u>		
7. Principal use of property <u>Residential</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
<u>34-00212-000</u>	<u>325000</u>	<u>539350</u>	<u>214350</u>
<u>34-00209-000</u>	<u>275000</u>	<u>321430</u>	<u>46430</u>
<u>34-00210-000</u>	<u>20310</u>	<u>20310</u>	<u>0</u>
9. The requested change in value is justified for the following reasons:			

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale Oct 15<sup>th</sup> 2020  
and sale price \$ 645,000.00 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 1-15-2022 and total cost \$ 232,000

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 3-29-23 Complainant or agent (printed) Murlin E. Trejo Title (if agent) \_\_\_\_\_

Complainant or agent (signature) \_\_\_\_\_

Sworn to and signed in my presence, this 3-31-23 day of MARCH 2023  
(Date) (Month) (Year)

Notary

Lisa M White, Notary  
Exp 10-7-2025



Lisa M White  
NOTARY PUBLIC, STATE OF OHIO  
My Commission Expires October 07, 2025

This is an acknowledgement. An oath or affirmation was administered to the signer.