

Tax year 2024 BOR no. _____

DTE 1
Rev. 12/22

LORAIN COUNTY
BOARD OF REVISION

County LORAIN 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.

2024 JAN 10 PM 3:26

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	THE HOPKINS LIVING TRUST	15241 S. BOONE RD, C.S., OH 44028
2. Complainant if not owner	MARK HOPKINS-TRUSTEE	20407 COLLIER CT, STRONGSVILLE, OH 44149
3. Complainant's agent		

4. Telephone number and email address of contact person

440-669-0972

MARKHOPKINS2023@OUTLOOK.COM

5. Complainant's relationship to property, if not owner

TRUSTEE

If more than one parcel is included, see "Multiple Parcels" Instruction.

6. Parcel numbers from tax bill

12-00-015-000-063

Address of property

15241 S. BOONE RD, COLUMBIA STATION, OH 44028

7. Principal use of property

FARMING AND STORAGE

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
12-00-015-000-063	\$ 240,000	\$ 335,060	\$ 95,060

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

I TOOK POSSESSION OF THIS PROPERTY ON AUG. 30, 2024 WITH NO INTENTION TO LIVE IN THE HOUSE WHICH IS ONLY BEING USED AS BARN TYPE STORAGE. I PAID A FAIR PRICE OF \$240,000 FOR 8.8 ACRES OF LAND. I PLAN TO USE THE LAND TO FARM UNTIL I TAKE DOWN THE HOUSE TO BUILD UP.

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____

and sale price \$ 240,000 ; 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 9/30/24 and total cost \$ 10,000

REMOVED THE BARN

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

Tax year _____ BOR no. _____

County _____ Date received _____

Complaint Against the Valuation of Real Property

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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	David Skinner	4238 St. Annes Ct.	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 216-496-3112 otskins@me.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	
04--00-025-000-309		4238 St. Annes Ct., Avon, Ohio	
7. Principal use of property Residence			
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
04-00-025-000-309	\$435,000	533,360	\$47,805
9. The requested change in value is justified for the following reasons: Home cannot be sold at current appraised value. Similar home at 4221 Queens Gate just sold for \$490,000 after being listed for a year starting at \$590,00. Subject similar home has 4 bedrooms, finished basement and listed with 4500 sq ft. Please consider reducing new appraisal.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale December 2024
and sale price \$ \$490,000 ; 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 _____ and total cost \$ _____.

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

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

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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

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

Date Jan 2 2025 Complainant or agent (printed) David Skinner Title (if agent) _____

Complainant or agent (signature) *David Skinner*

Sworn to and signed in my presence, this 7th day of January 2025
(Date) (Month) (Year)

Notary *Linda A. Rosser*



LINDA A ROSSER
Notary Public
State of Ohio
My Comm. Expires
November 30, 2029

Tax year _____ BOR no. _____

County _____ 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 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	Stephen Kozak	5432 Trevi Ct. N. Ridgville 44039
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person

216-577-0740 Steve.Kozak@Roadrunner.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

07-00-030-000-222

5432 Trevi Ct. N. Ridgville OH 44039

7. Principal use of property *MAIN Residence*

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
07-00-030-000-222	\$380,000.00	\$478,000.00	98,000.00

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

Value per sq ft of surrounding homes & sales in area.
also The board reviewed my home March of 22 To value of \$380,000

now it increases this much

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 whole home renovation and total cost \$ 9000.00

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

Evidence to be supplied @ Hearing - Thanks Steve

Tax year _____ BOR no. _____

DTE 1
Rev. 12/22

2024 JAN 10 PM 3:06
LORAIN COUNTY
BOARD OF REVISION

County _____ 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 2

Original complaint Counter complaint

Notices will be sent only to those named below.

1. Owner of property		Name		Street address, City, State, ZIP code	
2. Complainant if not owner		Mr + Mrs. CARL BAKER		5196 AVON BROWN N.R.	
3. Complainant's agent					
4. Telephone number and email address of contact person					
440 8217025 DONNA BAKER 106 @YAHOO.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		
07-00-000-028			5196 AVON BROWN RD, NR.		
7. Principal use of property					
PRIMARY RES.					
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		
07-00-000-028	175,000	212,000	37,000		
9. The requested change in value is justified for the following reasons:					
NON BUILDABLE PROP. DUE TO POWER LINES					

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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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

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

Date 10-2-2024 Complainant or agent (printed) DONNA BAKER Title (if agent) _____

Complainant or agent (signature) *Donna Baker*

Sworn to and signed in my presence, this 2nd day of October 2024

Notary Vicki L. Harmon
Vicki L. Harmon



VICKI L HARMON
Notary Public
State of Ohio
My Comm. Expires
October 3, 2026

Tax year _____ BOR no. _____

LORAIN COUNTY
BOARD OF APPEALS

County _____ 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 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	CARL BAKER & DONNA DEMEDAL		
2. Complainant if not owner	178 NORMAN AVE		
3. Complainant's agent	AVONLAKE OHIO 44012		
4. Telephone number and email address of contact person			
440-821-7075 DONNABAKER106@YAHOO.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	
04-00-030-121-078			
7. Principal use of property			
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
04-00-030-121-078	100,000.00	144,930.00	
9. The requested change in value is justified for the following reasons:			
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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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

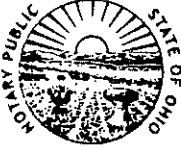
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 10-2-2024 Complainant or agent (printed) DONNA DE MEDAL Title (if agent) _____

Complainant or agent (signature) *Donna De Medaol*

Sworn to and signed in my presence, this 2nd (Date) day of October (Month) 2024 (Year)

Notary *Vicki L. Harmon*
Vicki L. Harmon



VICKI L HARMON
Notary Public
State of Ohio
My Comm. Expires
October 3, 2026

LORAIN COUNTY
BOARD OF REVISION

Tax year 2024 BOR no. _____

County LORAIN 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 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	MIKAH JONES + DIANE JONES	276 N. PLEASANT, OBERLIN, OH 44074	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person			
Grannydeee @ MSN.COM 440-935-0350			
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	
09-00-076-101-060		276 N. PLEASANT, OBERLIN, OH, 44074	
7. Principal use of property <u>Resident</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
09-00-076-101-060	310,000	578,520.00	268,520
9. The requested change in value is justified for the following reasons: <u>THE APPRAISAL REPORT.</u>			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____
and sale price \$ 0 ; 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 0 and total cost \$ 0.

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 1-10-25 Complainant or agent (printed) MICHAEL JONES DIANE JONES Title (if agent) NA

Complainant or agent (signature) DIANE JONES & MICHAEL JONES
Diane Jones

Sworn to and signed in my presence, this 10th day of Jan 2025
(Date) (Month) (Year)

Notary Kelly Burns



Tax year 2024 BOR no. _____

DTE 1
Rev. 12/22

County Lorain 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 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	Dennis and Debra Smith	10295 Murray Ridge Rd Elyria, OH 44035	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person <u>440-315-8629 dennismsmith10@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	
1000002000041		10295 Murray Ridge Rd Elyria, OH 44035	
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
1000002000041	\$294,240.00	\$294,240.00	
9. The requested change in value is justified for the following reasons: <u>The NOISE from the city of Elyria new open air shooting range.</u>			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____

and sale price \$ _____ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three years, show date _____ and total cost \$ _____.

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

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

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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

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

Date 11/25/25 Complainant or agent (printed) Dennis Smith Title (if agent) _____

Complainant or agent (signature) 

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

Notary _____

Tax year _____ BOR no. _____

County _____ 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 2

2024 JAN 10 AM 11:08

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Roy H Smith and Alma L Smith	5210 Malone Avenue, Sheffield, OH 44054	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	440-263-6081 Roy Smith; 440-420-0255 (Alma LeAnn Smith) almaleannsmith@mac.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		
0300012000104	5210 Malone Avenue, Sheffield, OH 44054		
7. Principal use of property Residential			
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
0300012000104	390,000.00		
9. The requested change in value is justified for the following reasons: Appraisal completed & documented on 10/28/2024			

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 1/10/25 Complainant or agent (printed) Roy H. Smith Title (if agent) _____

Complainant or agent (signature) 

Sworn to and signed in my presence, this 10th (Date) day of January (Month) 2025 (Year)

Notary 



HOSSEIN KASHIANI
NOTARY PUBLIC
FOR THE
STATE OF OHIO
My Commission Expires
January 22, 2028

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.