

Clear Form

Tax year 2024 BOR no. _____
County Lorain Date received _____

DTE 1
Rev. 12/22

LORAIN COUNTY
BOARD OF REVISION
2024 JAN 17 AM 3:41

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 M. & Mary Ann Parobis		32517 Brakes Blvd Avon Lake, OH 44012
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 216-496-7350 Parobis@voadrunner.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	
04-00-017-711-033		32517 Brakes Blvd Avon Lake, OH 44012	
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
04-00-017-711-033	\$1,770,000.00	\$800,000.00	\$ 30,000.00
9. The requested change in value is justified for the following reasons: (See ATTACHED LETTER & Exhibits 1-7)			

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 N/A 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 1/13/25 Complainant or agent (printed) STEPHEN M & MARY ANN PAROLY Title (if agent) _____

Complainant or agent (signature) Stephen M Paroly Mary Ann Paroly

Sworn to and signed in my presence, this 13th day of January, 2025

Notary Robert N. House

ROBERT N. HOUSE, Attorney,
NOTARY PUBLIC - STATE OF OHIO
My Commission Has No Expiration Date
Section 147.03 R.C.

Tax year _____ BOR no. _____

County _____ Date received _____

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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	Martin and Kathleen Patton	7038 Lear Nagle Road	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440 212 8139, martyopat@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		
0700004109061	7038 Lear Nagle Road		
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
0700004109061	\$127,500.00	\$162,060.00	(\$35,100)
9. The requested change in value is justified for the following reasons: There is a minor waterway on the property. The waterway is 25 feet wide flowing inside the north and west boundaries of the property a distance of 520 feet. Waterway occupies 520x25=13,000 square feet of the property. The waterway is unusable as land and should not be taxed. Therefore, the appraised land value should be reduced by 30% or \$18200. In addition, the waterway has been prone to flooding and adds risk to be considered by a potential buyer further			

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 1/11/25 Complainant or agent (printed) MARTIN PATTON Title (if agent) _____

Complainant or agent (signature) *[Signature]*

Sworn to and signed in my presence, this 11th (Date) day of January (Month) 2025 (Year)

Notary *[Signature]*



John Moore
Notary Public, State of Ohio
My Commission Expires
February 08, 2026

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.

Clear Form

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Rev. 12/22

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.

		Name	Street address, City, State, ZIP code
1. Owner of property	RALUCA M AND LUCIAN P POPESCU		35507 Crystal Creek Ct ,Grafton OH 44044
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person		216-633-1599 raluca.popescu2014@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	
1100045000111		35507 CRYSTAL CREEK CT, GRAFTON OH 44044	
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
1100045000111	\$480,000	\$495,000	-\$15,000
9. The requested change in value is justified for the following reasons: PERFORMED APPRAISAL ON PROPERTY AND CAME BACK AT \$480,000			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 03/22/2022
and sale price \$ 406,045 ; 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 01/14/2025 Complainant or agent (printed) RALUCA M POPESCU Title (if agent) _____

Complainant or agent (signature) *Raluca Popescu*

Sworn to and signed in my presence, this 14th day of January 2025
(Date) (Month) (Year)

Notary *Ioana Motoc*



IOANA MOTOC
Notary Public
State of Ohio
My Comm. Expires
May 22, 2027

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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.

1. Owner of property		THOMAS & CAROL KACZMAREK		524 HYANNIS PORT CR. AVONLAKE, OH 44012	
2. Complainant if not owner					
3. Complainant's agent					
4. Telephone number and email address of contact person 440-961-8415 KACZMAREK.TOM.69@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		
04-00-008-731-027			524 HYANNIS PORT CR. AVONLAKE, OH		
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		
04-00-008-731-027	275,000	307,670			
9. The requested change in value is justified for the following reasons: FOR THE FIVE YEARS WE HAVE BEEN HERE, WE HAVE BEEN TAXED ON SQ FOOTAGE WE DON'T HAVE, WE HAVE NO FINISHED ATTIC AND NO WAY TO GET TO WHATEVERS ABOVE US. WE DON'T HAVE A ISOPH PORCH EITHER. THEY ONLY BUILD THEM ON END UNITS AND WE ARE IN THE CENTER. OUR LIVING AREA IS 1600 SQ FT NOT 2130 SQ FT					

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 NONE and total cost \$ _____

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