

Tax year 2024 & 2025 BOR no. \_\_\_\_\_  
County Lorain Date received \_\_\_\_\_

### Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint  Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property	Beth A. Yingling Trustee	67 Maple Cliff Dr, Awn Lake 44012	
2) Complainant if not owner			
3) Complainant's agent	Beth A Yingling	67 Maple Cliff Dr Awn Lake 44012	
4) Telephone number of contact person	419.3503918		
5) Email address of complainant	Yingling.hoffman@gmail.com		
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
03-06-034-701-006		300 Abbe Rd, Sheffield Lake	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input checked="" type="checkbox"/> The classification of property under RC 319.302. <input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

RECEIVED  
2025 JAN 31 PM 3:18  
LORAIN COUNTY  
AUDITOR

10) The requested change is justified for the following reasons: This is not a business property. It is not rented and has no income. It is used for personal storage. The bylaws of the association do not allow for businesses to be run out of the units. This is more like my garage, not a commercial property.

11) 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. non-business CR

Please reclassify this property so that it is eligible for the

I declare under penalty 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 1/28/25 Complainant or agent Beth A Yingling Title (if agent) OWNER

Sworn to and signed in my presence, this 28 day of February year 2025

Notary [Signature] Signature



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	DAVID A PORTER	110 JAYCOX RD AVONLAKE, OH, 44012	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person			
440933-5433 CELL 440-242-8589 EMAIL STPORTER@YAHOO.COM			
5. Complainant's relationship to property, if not owner			
NUMBER			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
04-00-019-111-017		110 JAYCOX RD AVONLAKE, OH 44012	
7. Principal use of property			
Home			
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
04-00-019-111-017	268,600	339,490	70,890
9. The requested change in value is justified for the following reasons:			
BLACK DIAMOND APPRAISALS (TODD KRALL) 440-864-8849 EMAIL TEK208@YAHOO.COM			

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

# Complaint Against the Valuation of Real Property

DTE 1  
Rev. 12/22

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 1-31-25 Complainant or agent (printed) DAVID A PORTER Title (if agent) /

Complainant or agent (signature) David A Porter

Sworn to and signed in my presence, this 31st day of January 2025  
(Date) (Month) (Year)

Notary Zoe J Cummings



ZOE J. CUMMINGS  
Notary Public, State of Ohio  
My Commission Expires  
June 21, 2028

**Clear Form**

DTE 1  
Rev. 12/22

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	DAVID A. PARRICIA P. LOSADO	5992 HANSTROKE HOLLOW DR.	
2. Complainant if not owner	DAVID A. LOSADO, JR	N. RIDGEVILLE, OH. 44039	
3. Complainant's agent			
4. Telephone number and email address of contact person			
440-897-9885 DLUSADO@GMAIL.COM			
5. Complainant's relationship to property, if not owner			
SON - OWNER BY LAND CONTRACT			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
07-00-005-109-095		5992 HANSTROKE HOLLOW DR.	
		N. RIDGEVILLE, OH 44039	
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
07-00-005-109-095	278,000	270,080	47,080
9. The requested change in value is justified for the following reasons:			
HOME PURCHASED IN GOOD CONDITION 10-26-2018 & REPAIRED FOR 3 YRS. IMPROVEMENTS MADE WERE MINOR IN 2021 @ \$270,000. ADJUSTING FOR FAIR APPRECIATION @ 5%. PROPERTY STILL NEEDS MORE IMPROVEMENTS WHEN MONEY AVAILABLE.			

10. Was property sold within the last three years?  Yes     No     Unknown    If yes, show date of sale 12-14-2021  
and sale price \$ 165,400 - ; 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 10-2021 and total cost \$ 6,770.00

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 01/29/2025 Complainant or agent (printed) DAVID A. HESLOTT JR. Title (if agent) \_\_\_\_\_

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 29th day of Jan 2025  
(Date) (Month) (Year)

Notary Sharon T. Hall



SHARON T HALL  
Notary Public  
State of Ohio  
My Comm. Expires  
March 1, 2026

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_  
County \_\_\_\_\_ Date received \_\_\_\_\_

### Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint     Counter complaint  
Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1) Owner of property	MARK E. and Susan M. Low	15000 Whitehead Rd, Lagrange, OH 44050	
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person	MARK Low (440) 371-2669    Susan Low (440) 371-2668		
5) Email address of complainant	MELOWOHEO@gmail.com    SusanLowOHIO@gmail.com		
6) Complainant's relationship to property, if not owner	If more than one parcel number is included, see "Multiple Parcels" on back		
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
1500018000613	33.72	15000 Whitehead Rd, Lagrange, OH 44050	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: Previous owner was removed for failure to file renewal. New owners have filed initial application for CAUV. Request reinstatement and removal of recoupment.

11) 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.

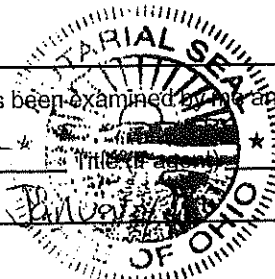
The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalty 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 1/31/2025 Complainant or agent Susan M. Low Signature

Sworn to and signed in my presence, this 31st day of January year 2025

Notary Derek Hamons Signature



**Clear Form**

DTE 1  
Rev. 12/22

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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	SCOTT F Nehoda trustee	1270 Nagel Rd Avon, OH 44011	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person			
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	
0400 021 000123		1270 Nagel Rd Avon, OH 44011	
04 00 021 000 129		VACANT LAND	
7. Principal use of property Storage and Auto Repair			
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
0400 021 000 123	255,900	341,700	85,800
0400 021 000 129	270,900	360,450	89,550
9. The requested change in value is justified for the following reasons:			
SEE ADDENDUM # 21 PICTURES ENCLOSED			

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 1/27/2025 Complainant or agent (printed) Scott F. Nehoda Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Scott F. Nehoda

Sworn to and signed in my presence, this 27 day of January 2025  
(Date) (Month) (Year)

Notary April Lawson



APRIL MICHELLE LAWSON  
Notary Public  
State of Ohio  
My Comm. Expires  
October 27, 2027



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	David & Jacqueline Howell		11-27749 St. Rt 511 New London OHIO 44851
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440-647-0716 no email			
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	
20-04-017-000-003		27749 Rt 511 New London, Ohio 44851	
20-04-017-000-002		27749 Rt 511 New London, Ohio 44851	
7. Principal use of property <u>residence</u>			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
20-04-017-000-003	\$30,000	\$245,910	
20-04-017-000-002	\$15,000	\$18,600	
9. The requested change in value is justified for the following reasons: <u>See additional sheets</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

Clear Form

LORAIN COUNTY BOARD OF REVISION

Tax year 2024 BOR no. \_\_\_\_\_  
County LORAIN Date received \_\_\_\_\_

DTE 1  
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.

1. Owner of property		Name		Street address, City, State, ZIP code	
2. Complainant if not owner		Name		Street address, City, State, ZIP code	
3. Complainant's agent		Name		Street address, City, State, ZIP code	
4. Telephone number and email address of contact person		STEP-DAUGHTER'S E-MAIL?			
5. Complainant's relationship to property, if not owner		I'M THE DECEASED TRUSTORS SON.			
If more than one parcel is included, see "Multiple Parcels" Instruction.					
6. Parcel numbers from tax bill		Address of property			
7. Principal use of property		RESIDENTIAL NON-BUSINESS.			
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		
1200075104042	100%	100%	0%	(BACK PROPERTY)	
1200075104040	\$1052 <sup>00</sup>	\$2105 <sup>59</sup>	-50%	FRONT	
9. The requested change in value is justified for the following reasons: EXCESSIVE GUNFIRE NOISE BY COL. STA. WAR MACHINE, NEIGHBORS SHOOTING OFF A "CANNON", NEIGHBOR'S EXCESSIVE LAWN MOWING, KENNEL DOG BUSINESS BARKING.					

I HAVE NONE.

NO REDUCTION NECESSARY.

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 NO

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. NO

12. If any improvements were completed in the last three years, show date NOV. 2024 and total cost \$ 172<sup>00</sup>

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

PATIO DOOR(S) PLYWOOD PANELS TO PARTIALLY DEFLECT GUN NOISE FROM NEIGHBOR TO THE SOUTH, AND EXCESSIVE LAWN MOWING FROM NEIGHBOR DIRECTLY NORTH OF MY RESIDENCE.

Clear Form

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.

		<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property		<u>Cary D &amp; Juhann Rapchak</u>	<u>49004 S.R.113, Amherst, OH 44001</u>	
2. Complainant if not owner				
3. Complainant's agent				
4. Telephone number and email address of contact person		<u>440-320-8353</u>	<u>jrapchak58@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>08-00-087-000-027</u>		<u>49004 S.R.113 Amherst OH 44001</u>		
7. Principal use of property <u>(Single Family) Home</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>08-00-087-000-027</u>	<u>161,240.00</u>	<u>254,830.00</u>	<u>93,590</u>	
9. The requested change in value is justified for the following reasons: <u>There have not been any new upgrades in years to our home. We have no finished basement.</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 1-28-25 Complainant or agent (printed) Cary D Rappak Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Cary D Rappak

Sworn to and signed in my presence, this 1-28-25 day of JANUARY 2025  
(Date) (Month) (Year)

Notary Christine Strother



CHRISTINE STROTHER  
Notary Public, State of Ohio  
My Commission Expires  
April 18, 2026  
COMMISSION: 2021-RE-830050

Clear Form

DTE 1  
Rev. 12/22

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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	MICHAEL & CYNTHIA RAGNONI	9119 DEAN RD BROWNHELM TWP	
2. Complainant if not owner		44089	
3. Complainant's agent			
4. Telephone number and email address of contact person 440-315-1929      mragnoni@live.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	
01-20-026-000-037		9119 DEAN RD. BROWNHELM TWP 44089	
7. Principal use of property      WE LIVE IN IT			
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
01-20-026-000-037	270,000	310,880	40,880
9. The requested change in value is justified for the following reasons: THE HOUSE NEXT DOOR FOR 287,000 IN JULY OF 2024. IT HAS 420 MORE SQ FT, 1 MORE BEDROOM AND THE LOT IS .23 OF AN ACRE LARGER.			

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 I INTEND TO PRESENT MY CASE.

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.

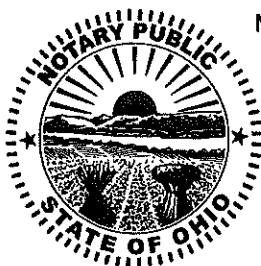
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 1-28-2025 Complainant or agent (printed) MICHAEL F RAGNONI Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Michael F. Ragioni

Sworn to and signed in my presence, this 28<sup>th</sup> day of January 2025  
(Date) (Month) (Year)

Notary Mackenna Paterchak



MACKENNA PATERCHAK  
Notary Public  
State of Ohio  
Erie County

My Commission Expires  
6-12-29

## 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

Tax year 2025 BOR no. \_\_\_\_\_  
County Lorain Date received \_\_\_\_\_

DTE 1  
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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Douglas Schwind	190 North Main St. Oberlin OH 44074	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440-396-5382 dj_schwind@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	
09-00-075-110-038		190 North Main St. Oberlin OH 44074	
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
09-00-075-110-038	\$188,000	\$217,000	\$29,000
9. The requested change in value is justified for the following reasons: Appraisal			

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 01/02/2025 Complainant or agent (printed) Douglas Schwind Title (if agent) \_\_\_\_\_

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

Sworn to and signed in my presence, this 1/2/2025 day of January 2025  
(Date) (Month) (Year)

Notary Shannon L. Wilson-Matesic



SHANNON L WILSON-MATESIC  
Notary Public, State of Ohio  
My Commission Expires:  
July 22, 2025

Clear Form

Tax year 2024 BOR no. \_\_\_\_\_  
County LORAIN Date received \_\_\_\_\_

DTE 1  
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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Francis E. & Eileen M. Kaczor	161 Mallard Creek Run, Lagrange, OH 44050	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person <u>216-536-2258, bkaczor@sbcglobal.net</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>10-00-018-101-038</u>		<u>161 Mallard Creek Run, Lagrange, OH 44050-9803</u>	
7. Principal use of property <u>Primary residence</u>			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
<u>10-00-018-101-038</u>	<u>645,000</u>	<u>813,860</u>	<u>168,860</u>
9. The requested change in value is justified for the following reasons: <u>Professional Appraisal - attached</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 Dec. 2022 and total cost \$ 36,000

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 1-31-25 Complainant or agent (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Complainant or agent (signature) *Francis E Kaeson*  
*Eileen M Gacyo*

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

Notary \_\_\_\_\_

# 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.

BOARD OF REVISION  
LIS  
CONNOR

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	JAY TOKAR	4237 ST. ANNE'S CT.	
2. Complainant if not owner		AVON, OHIO 44011	
3. Complainant's agent			
4. Telephone number and email address of contact person			
216 469 4539 JGT @ TOKAR - CO. 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	
04-00-025-000-302		4237 ST. ANNE'S CT.	
		AVON, OHIO 44011	
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
SEE ABOVE	80,000.	517,860	(437,860)
9. The requested change in value is justified for the following reasons:			
THE PROPERTY WAS JUST LAND. A HOUSE WAS BUILT ON SITE DURING 2024. OCCUPANCY WAS GRANTED BY CITY ON 9/23/24.			

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 9/23/24 and total cost \$ 450,000

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.

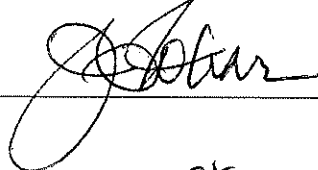
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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.

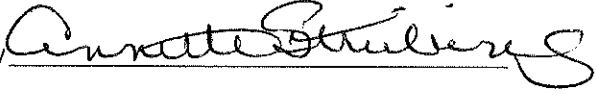
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 1/31/25 Complainant or agent (printed) JAY G. TOKAR Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

Sworn to and signed in my presence, this 31<sup>st</sup> day of JANUARY 2025  
(Date) (Month) (Year)

Notary 



**ANNETTE STRIEBING**  
Notary Public  
State of Ohio  
My Comm. Expires  
June 30, 2025