

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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Parlee June Coward	626 W. Herrick Ave. Wellington, OH. 44090	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440-213-5121			
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		
1800028101012	1800028101012		
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
1800028101012	149,064.00	178,510.00	29,446
9. The requested change in value is justified for the following reasons: Adjacent parcel 1800028101010 at 630 W. Herrick Ave built in 1900 has an average sq/ft price of \$78.69. Adjacent parcel 1800028101013 at 622 W. Herrick Ave built in 1900 has an average sq/ft price of \$82.63. Parcel 1800028101012 has no updates since last appraisal, therefore increase should in same, or lower, sq/ft price			

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 3/15/25 Complainant or agent (printed) Peggy June Coward Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Peggy June Coward

Sworn to and signed in my presence, this 3/12/2025 day of March 2025  
(Date) (Month) (Year)

Notary Sandra Brisbin

**SANDRA BRISBIN**  
Notary Public, State of Ohio  
My Commission Expires Jan. 24, 2026

1

RECEIVED  
JAN 10 1967  
U. S. DEPARTMENT OF AGRICULTURE



Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

DTE 1  
Rev. 12/22

County Lorain Date received 3/12/2025

# Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before filing.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use Form DTE 1-2.

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

EXHIBIT

A

Name		Street address, City, State, ZIP code	
1. Owner of property <u>Thomas J. McClune</u>		<u>366 Marcellles Ave Elyria OH 44035</u>	
2. Complainant if not owner _____			
3. Complainant's agent _____			
4. Telephone number and email address of contact person <u>1-440-610-7928</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>06-25-019-105-017</u>		<u>366 Marcellles Ave Elyria Ohio</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>0625019105017</u>	<u>63000.00</u>	<u>89,790.00</u>	<u>26000.00</u>
9. The requested change in value is justified for the following reasons: <u>Property value figured too high</u> <u>And Homestead exemption was not calculated into taxable value</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.

Homes that sold in my area - sold at increased values that increased my value and tax by 5 1/2 percent - And I'm on Fixed Income  
15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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

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

Date 3/12/2025 Complainant or agent (printed) Thomas J McClone Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

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

Notary \_\_\_\_\_

## Clear Form

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

DTE 1  
Rev. 12/22

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

**Complaint Against the Valuation of Real Property**

Answer all questions and type or print all information. Read instructions on back of form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use Form 100.

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

**EXHIBIT**A

tabbies

	Name	Street address, City, State, ZIP code	
1. Owner of property	Elsie I Bradbury	6346 Dellrose Dr	
2. Complainant if not owner		PARMA HTS OH	
3. Complainant's agent		44130	
4. Telephone number and email address of contact person			
440-773-1319 ebradbury50@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	
18-00-027-113-011		328 Prospect St Wellington OH 44090	
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
18-00-027-113-011	85,000	134,340	( 49,340 )
9. The requested change in value is justified for the following reasons:			

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

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 NA 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.

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

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

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

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

Date 3/11/25 Complainant or agent (printed) Elsie I Bradbury Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Elsie I. Bradbury

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

Notary Michael J O'Donnell





Tax year 2024

BOR no. \_\_\_\_\_

DTE 1  
Rev. 12/22County LorainDate received 3/5/25**Complaint Against the Valuation of Real Property**

Answer all questions and type or print all information. Read instructions on back.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use Form 100.

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

**EXHIBIT**

tabbies

A

	Name	Street address, City, State, ZIP code	
1. Owner of property	Sandra M. Campana	624 North Main Street, Amherst, Ohio 44001	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440-225-7144 Cell 440-988-3881 Home sandracampana@outlook.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		
05-00-019-000-061	624 North Main Street, Amherst, Ohio 44001		
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
05-00-019-000-061	\$485,000	\$813,470	\$328,470
9. The requested change in value is justified for the following reasons: Broker's Opinion ( see attached )			

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

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





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

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

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

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

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

Date 3/5/25 Complainant or agent (printed) Sandra M Campana Title (if agent) N/A

Complainant or agent (signature) Sandra M Campana

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

Notary [Signature]



**Richard Colella**  
Attorney At Law  
Notary Public, State of Ohio  
My Commission Does Not Expire  
(O.R.C. 147.03)





Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

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

**Complaint Against the Valuation of Real Property**

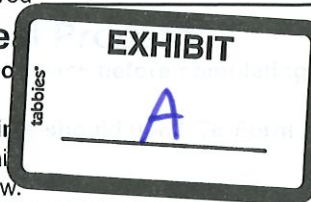
Answer all questions and type or print all information. Read instructions on back of form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code	
1. Owner of property	KEVIN M MANGAN	124 UNION ST WELLINGTON OH 44129	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440 281-6491			
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		
18-00-028-112-009	124 UNION ST WELLINGTON		
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
1800028112009	1696.14	1696.14	1653.40
9. The requested change in value is justified for the following reasons: RETIRED AM 73 SS ONLY SURVIVED STROKE ARM & LEG DO NOT WORK DO NOT PAY TAXES THIS YEAR.			

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

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

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 NO 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 \_\_\_\_\_ Complainant or agent (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

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

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

Notary \_\_\_\_\_



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

DTE 1  
Rev. 12/22

## Complaint Against the Valuation of Real Property

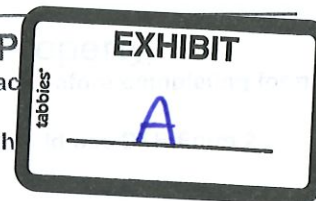
Answer all questions and type or print all information. Read instructions on back.

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	Christopher M & Elaine T Hollo	4601 Edgewater Dr, Sheffield Lake, OH 44054	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	440-382-8866 elaineh@prioritygrp.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		
03-00-038-101-058	4623 Lake Road, Sheffield Lake, OH 44054		
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
03-00-038-101-058	\$120,000	175,060	55,060
9. The requested change in value is justified for the following reasons: We purchased the house in 9/29/2022 for \$120,000. Value on 2/10/23 tax invoice was \$98,950.			

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 9/29/22  
 and sale price \$ 120,000 ; 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.

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

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

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

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

Date 3-7-25 Complainant or agent (printed) Elaine T Hollo Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

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

Notary 





Clear Form

DTE 1  
Rev. 12/22

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

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

## Complaint Against the Valuation of Real Property

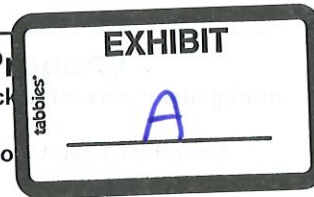
Answer all questions and type or print all information. Read instructions on back.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints show

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code	
1. Owner of property	RONALD S. SKLAREK	4101 MARSHALL AVE. 44053	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440-960-1805			
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		
02-02-007-105-001	4101 MARSHALL AVE. LORAIN		
7. Principal use of property HOME 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
0202-007105001	141,500	161,520	20020
9. The requested change in value is justified for the following reasons: 1. TOTAL INCOME OF OWNERS - SOC. SEC. ONLY 29,900. 2. INSURANCE VALUE and NEIGHBORHOOD			

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 Mar 10, 25 Complainant or agent (printed) RONALD SKLAREK Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Ronald A Sklarek

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

Notary [Signature]



PETER VELICONIA  
NOTARY PUBLIC - OHIO  
MY COMMISSION EXPIRES  
01-28-28





Tax year 2024/2025 BOR no. \_\_\_\_\_DTE 1  
Rev. 12/22County Lorain Date received \_\_\_\_\_**Complaint Against the Valuation of Real Property**

Answer all questions and type or print all information. Read instructions on back.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should be filed on a different form.

☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

**EXHIBIT**A

	Name	Street address, City, State, ZIP code	
1. Owner of property	Christopher M & Elaine T Hollo	4601 Edgewater Dr, Sheffield Lake, OH 44054	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	440-382-8866 elaineh@prioritygrp.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		
03-00-038-101-025	4607 Lake Road, Sheffield Lake, OH 44054		
7. Principal use of property	House is not being used - uninhabitable		
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
03-00-038-101-025	\$61,000	121,860	60,860
9. The requested change in value is justified for the following reasons: The house has no value currently and is probably going to be torn down. We have pulled a demolition permit. It is uninhabitable as is. 100 years old and falling apart. Roof is falling in. The city of Sheffield Lake recently purchased frontage in order for an upcoming sidewalk project. This also decreases the value as they purchased some of the land.			

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.

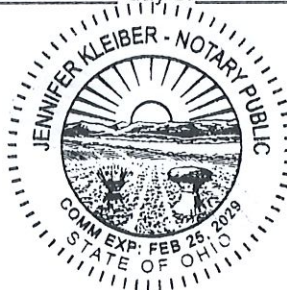
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3-7-25 Complainant or agent (printed) Elaine T Hollo Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

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

Notary 







## Clear Form

Tax year 2024

BOR no. \_\_\_\_\_

DTE 1  
Rev. 12/22County LORAIN

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

**Complaint Against the Valuation of Real Property**Answer all questions and type or print all information. Read instructions on back before  
Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use

☒ Original complaint ☐ Counter complaint  
Notices will be sent only to those named below.**EXHIBIT**A

tabbies

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	MICHAEL L. CAHILL	331 W. EDINBURGH DR.	
2. Complainant if not owner		HIGHLAND HEIGHTS, OH 44143	
3. Complainant's agent			
4. Telephone number and email address of contact person	440-387-9495 NICKSTER430@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		
06-25-027-103-015	865 LIVERMORE LN., 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
06-25-027-103-015	\$ 119,000	\$152,780	\$ 33,780
9. The requested change in value is justified for the following reasons: <u>THE PROPERTY IS IN GENERAL DISREPAIR AND REQUIRES UPDATES/REPAIRS THE PROPERTY UP TO THE SAME AVERAGE CONDITION AS OTHER NEIGHBORING PROPERTIES. A SEVIDEN CC, ATTACHED IS A RESIDENTIAL APPRAISAL REPORT DATED 2/17/25 DELINEATING A CURRENT MARKET VALUE OF \$129,000 FROM A LOCAL REAL ESTATE APPRAISING FIRM. ALSO ATTACHED IS A QUOTE FROM CHIMBEMENT AUTHORITY DATED 3/7/25 IN THE AMOUNT OF \$11,630 FOR THE REPAIR OF A VERTICAL STREET CRACK IN THE EAST BASEMENT WALL OF THE PROPERTY WHICH WAS MENTIONED ON PAGE ONE OF THIS APPRAISAL REPORT.</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 3/7/25 Complainant or agent (printed) MICHAEL L. CAHILL Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Michael L. Cahill

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

Notary Bella Brodsky



BELLA BRODSKY  
Notary Public  
State of Ohio  
My Comm. Expires  
October 17, 2026

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

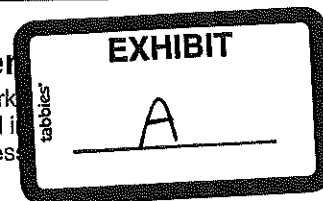
County \_\_\_\_\_ Date received \_\_\_\_\_

**Complaint Against the Assessment of Real Property Other**

Use this form to file board of revision complaints regarding assessment issues other than the market value. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information 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	Nagel, Zachary E. + Bridget R.	39491 Parsons Rd. Grafton, OH 44044	
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person	440-813-3890		
5) Email address of complainant	nagel392@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	
16-00-083-000-012	23.64	37470 Neff Rd.	
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 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 checked="" 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: \_\_\_\_\_

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.

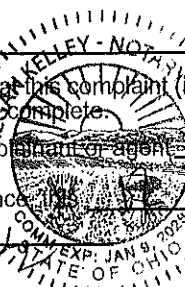
☐ The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3-12-25 Complainant or agent Bridget R Nagel Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence on \_\_\_\_\_ day of MARCH year 2025

Notary Megan Kelly Signature \_\_\_\_\_





# Instructions for Completing DTE 2

DTE 2  
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 that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the 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 original 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 are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as 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.

**GENERAL INSTRUCTIONS:** The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 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 failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** 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.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**Instructions for Line 9.** 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.