

REC'D BY CC AUDITOR
MAR 21 '24 AM 11:28

Tax year 2023 BOR no. 2023-42
County Clinton Date received 3/21/2024

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	JRLA, Inc.	3629 Running Brook Drive SE Grand Rapids, MI 49512
2. Complainant if not owner	Wilmington City School District Bd. of Edn.	341 South Nelson Avenue, Wilmington, OH 45177
3. Complainant's agent	Robert M. Morrow	612 Park Street, Ste 300, Columbus, OH 43215
4. Telephone number of contact person	614-573-3015	
5. Email address of complainant	bmorrow@parkstreetlg.com	
6. Complainant's relationship to property, if not owner	School District	

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

7. Parcel numbers from tax bill	Address of property
290170118A00200	1675 Alex Drive, Wilmington, OH
290170118A002TF	

8. Principal use of property **Commercial**

9. 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
290170118A00200	980,000	478,400	501,600
290170118A002TF	475,900	475,900	-0-

10. The requested change in value is justified for the following reasons:
See Attachment and Exhibit A which is 2022 Decision on first sale.

11. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 5/3/21 and 9/14/23 and sale price \$ 945,000 and 980,000, and attach information explained in "Instructions for Line 11" on back.
12. 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.
13. If any improvements were completed in the last three years, show date _____ and total cost \$ _____
14. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown
15. 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.

Continued on next page

16. 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.

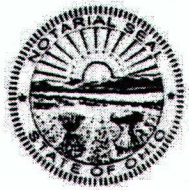
I declare under penalties or perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 03/12/2024 Complainant or agent Robert M. Morrow Title (if agency) _____ Attorney _____

Robert Morrow
Signature

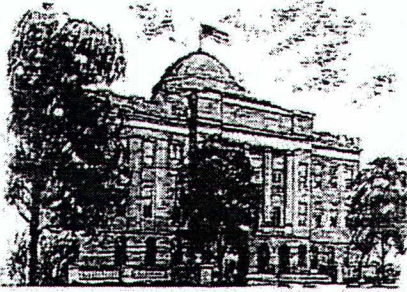
Sworn to and signed in my presence this 12 day of March year 2024

Notary *Crystal McCutchen*
Signature



Crystal McCutchen
Notary Public, State of Ohio
My Commission Expires 03-20-2026

EXHIBIT A



**CLINTON COUNTY
BOARD OF REVISION
TERENCE G. HABERMEHL
SECRETARY OF THE BOARD
CLINTON COUNTY AUDITOR
46 S. SOUTH ST
WILMINGTON, OH 45177
(937)-382-2250**

June 29, 2022

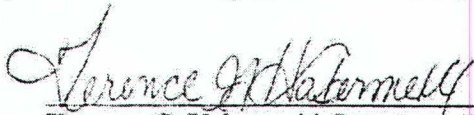
**Wilmington City School District
341 S. Nelson Ave.
Wilmington, OH 45177**

**RE: Clinton County Board of Revision
Complaint #2021-24 Tax Year 2021**

Resolution Status: MARKET VALUE INCREASE

**PROPERTY ADDRESS: 1675 Alex Rd.
PARCEL NUMBER: 290-17-01-18-A002-00**

	<u>LAND</u>	<u>IMPR</u>	<u>TOTAL</u>
ORIG MARKET VALUE:	153,270	343,510	496,780
NEW MARKET VALUE:	153,270	791,730	945,000


Terence G. Habermehl-Secretary *dlg*
Clinton County Board of Revision

6-29-22
Date

This is not a tax bill- it is a notification of a decision by the Board of Revision. The County Auditor is hereby authorized to make the above adjustments to the Tax List and the County Treasurer is hereby authorized to receive the adjusted taxes on Real Property for the above indicated parcel.

Final Notice

To appeal a decision of a County Board of Revision, you may appeal to the Board of Tax Appeals, under the provisions of section 5717.01 R.C. An appeal may also be taken directly to the Court of Commons Pleas. An appeal must be filed within 30 days of the date hereon.

TGH/dlg

**CC: Robert Morrow, Attorney 612 Park St. Ste. 300 Columbus, OH 43215
Caleb RE Holdings LLC 925 NE 30 Terrace Ste 200 Homestead FL 33033**

Attachment to DTE 1 Complaint
JRLA, Inc.

- #10 Recent sales. First sale occurred from QVD LLC to Caleb RE Holdings on May 3, 2021 and second sale occurred on September 14, 2023 to current owner. BOR granted increase in value to \$945,000 on June 29, 2022 in BOR Case No. 2021-24. A copy of the Decision is attached as Exhibit A. Auditor value dropped by over \$465,000 on initial parcel. First sale appears to be prior to whatever improvements were made under TIF that are valued at \$475,900 on TIF parcels. Value of improvements on non-TIF parcel reduced from \$791,730 to \$325,100. H.B. 126 is being challenged as unconstitutional on multiple grounds in Franklin County Court Case No. 23CV-001706 including the requirement that sale must be at least \$500,000 above auditor value to permit filing.