

Tax year 2024 BOR no. 24-08
County Hancock Date received 3/19/2025

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.

HANDCOK OF AUD-BOR
25 MAR 19 AM 11:31

| | | |
|--|--|---|
| | Name | Street address, City, State, Zip Code |
| 1. Owner of Property | Spitzer Hardware & Supply Company, | 150 E. Bridge St., Elyria, OH 44035 |
| 2. Complainant if not owner | Board of Education of the | Findlay City Schools |
| 3. Complainant's agent | Mark Gillis, Rich & Gillis Law Group, LLC, | 5747 Perimeter Dr., Ste 150, Dublin, OH 43017 |
| 4. Telephone number and email address of contact person: | (614) 228-5822; mgillis@richgillislawgroup.com | |
| 5. Complainant's relationship to property if not owner: | Section 5715.19, Ohio Revised Code | |

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

| | |
|---------------------------------|---------------------|
| 6. Parcel numbers from tax bill | Address of property |
| See-attached. | See attached. |
| | |
| | |

7. Principal use of property: 454 Automobile sales and services

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-attached. | 7,125,000 | 1,895,580 | 5,229,420 |
| | | | |
| | | | |

9. The requested change in value is justified for the following reasons:
Recent arm's length sale of subject property for \$7,125,000

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 02/16/23 and sale price \$7,125,000 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 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;
- A substantial improvement was added to the property;
- The property lost value due to a casualty;
- Property's occupancy changed by 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 3/14/25 Complainant or agent (printed) Mark H. Gillis, Esq. Title (if Agent) Attorney for Complainant

Complainant or agent (signature) [Signature]
Sworn to and signed in my presence, this 14 day of March, 20 25

Notary [Signature]



Bobbi Jo Leitz
Notary Public, State of Ohio
My Commission Expires 01-18-2030

(6) and (8) Continuation

(6) (8) Complainant's Opinion Of:

| Parcel Number | Address Of Property | (A) Market Value | (B) Current Value | (C) Change in Value |
|-----------------|--------------------------------------|------------------|-------------------|---------------------|
| 1 21-0001029030 | 1060 Bright Rd. Findlay, OH 45840 | 4,249,600 | 1,130,610 | 3,118,990 |
| 2 21-0001029031 | 1070 Bright Rd. Findlay, OH 45840 | 2,875,400 | 764,970 | 2,110,430 |
| TOTALS | | 7,125,000 | 1,895,580 | 5,229,420 |