

Tax year 2024 BOR no. 24-09
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.

HANCOCK COUNTY - BOR
25 MAR 19 AM 1:31

Name		Street address, City, State, Zip Code	
1. Owner of Property		SML Findlay Holdings, LLC, 9991 Smokies Ways, Findlay, OH 45840	
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: 447 Office building 1 - 2 stories			
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.	2,250,000	679,220	1,570,780
9. The requested change in value is justified for the following reasons: Recent arm's length sale of subject property for \$2,250,000			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 07/31/23 and sale price \$2,250,000 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; The property lost value due to a casualty;
- A substantial improvement was added to the property; 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, 2025.

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	56-0000170350	S. Cory St. Findlay, OH 45840	57,200	17,290	39,910
2	56-0000170370	S. Cory St. Findlay, OH 45840	42,100	12,720	29,380
3	57-0000212750	S. Main St. Findlay, OH 45840	48,100	14,540	33,560
4	57-0000212790	108 S. Main St. Findlay, OH 45840	190,900	57,650	133,250
5	57-0001009641	114 W. Front St. Findlay, OH 45840	610,600	184,340	426,260
6	57-0001009642	114 S. Main St. Findlay, OH 45840	322,000	97,220	224,780
7	61-0001016179	104 S. Main St. Findlay, OH 45840	501,200	151,330	349,870
8	61-0001016180	106 S. Main St. Findlay, OH 45840	86,100	26,010	60,090
9	21-0001033304	110 S. Main St. Findlay, OH 45840	391,800	118,120	273,680
	TOTALS		2,250,000	679,220	1,570,780