LORAIN COUNTY
BOARD OF REVISION
2023 FEB -8 AM 9:23

EXHIBIT
A

Tax year 2022 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	KNG Ltd.	P.O. Box 26, Grafton, OH 44044
2. Complainant if not owner		
3. Complainant's agent	Jay C. Marcie	1001 Jaycox Road, Suite 1, Avon, OH 44011

4. Telephone number and email address of contact person

(440) 937-6600 jcm@marcielaw.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
11-00-097-000-041	12531 Grafton Road, Grafton, Ohio 44044

7. Principal use of property Vacant land, agriculture.

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
11-00-097-000-041	$199,320.00	$249,810.00	- $50,49.00

9. The requested change in value is justified for the following reasons:

The tax bill lists a market value for buildings on the property. The buildings that were on the property were demolished in 2019.

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 2/8/23 Complainant or agent (printed) Jay C. Marcie Title (if agent) Attorney

Complainant or agent (signature) _____

Sworn to and signed in my presence, this 8th (Date) day of February, 2023 (Month) (Year)

Notary _____

NOTARY PUBLIC STATE OF OHIO

WENDIE A FLEMING
Notary Public, State of Ohio
My Commission Expires 2/24/26

LORAIN COUNTY BOARD OF REVISION
2023 FEB -8 AM 9:23

EXHIBIT A

Tax year 2022 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	Elyria Block Development LLC	P.O. Box 696 Elyria, OH 44036
2. Complainant if not owner		
3. Complainant's agent	Jay C. Marcie	1001 Jaycox Road, Suite 1, Avon, OH 44011

4. Telephone number and email address of contact person

(440) 937-6600 jcm@marcielaw.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
✓06-26-075-000-013 ✓06-26-075-000-014	Broad Street, Elyria, Ohio 44035 Broad Street, Elyria, Ohio 44035
✓06-26-075-000-015 ✓06-26-075-000-016	Broad Street, Elyria, Ohio 44035 547 Broad Street, Elyria, Ohio 44035
✓06-26-075-000-017 ✓06-26-075-000-029	Broad Street, Elyria, Ohio 44035 Broad Street, Elyria, Ohio 44035

7. Principal use of property Vacant commercial lots.

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
06-26-075-000-013 06-26-075-000-014	$ 26,140.00 $ 22,870.00	$ 29,130.00 $ 25,860.00	- $ 2,990.00 - $ 2,990.00
06-26-075-000-015 06-26-075-000-016	$ 27,230.00 $ 29,040.00	$ 28,230.00 $174,000.00	- $ 1,000.00 - $144,960.00
06-00-075-000-017 06-00-075-000-029	$ 27,230.00 $ 53,820.00	$ 28,230.00 $ 61,850.00	- $ 1,000.00 - $ 8,030.00

9. The requested change in value is justified for the following reasons:

The tax bill lists a market value for buildings for each of the parcels. The buildings that were on the parcels were demolished in 2019.

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 2/8/23 Complainant or agent (printed) Jay C. Marcie Title (if agent) Attorney

Complainant or agent (signature) _____

Sworn to and signed in my presence, this 8th (Date) day of February (Month) 2023 (Year)

Notary _____

NOTARY PUBLIC STATE OF OHIO

WENDIE A FLEMING
Notary Public, State of Ohio
My Commission Expires 2-24-26

LORAIN COUNTY
BOARD OF REVISION
2023 FEB -8 AM 9:23

EXHIBIT
tabbies
A

Tax year 2022 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	The Brock Corporation	P.O. Box 38159, Olmsted Falls, OH 44138
2. Complainant if not owner		
3. Complainant's agent	Jay C. Marcie	1001 Jaycox Road, Suite 1, Avon, OH 44011

4. Telephone number and email address of contact person
(440) 937-6600 jcm@marcielaw.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
04-00-004-101-041	930 Miller Road, Avon, OH 44011

7. Principal use of property Commercal concrete batch plant

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
04-00-004-101-041	$217,405.00	$274,580.00	-$51,175.00

9. The requested change in value is justified for the following reasons:

The basis for the requested change in value is that the City of Avon owns a sewer pump station located on the subject property, and that sewer pump station has been included in the market building valuation on the tax bill for this parcel.

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 n/a 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 2/3/2023 Complainant or agent (printed) Jay C. Marcie Title (if agent) Attorney

Complainant or agent (signature) _____

Sworn to and signed in my presence, this 3rd (Date) day of February (Month) 2023 (Year)

Notary _____

NOTARY PUBLIC STATE OF OHIO

WENDIE A FLEMING
Notary Public, State of Ohio
My Commission Expires 2-24-26

LORAIN COUNTY BOARD OF REVISION
2023 FEB -8 PM 3:25

EXHIBIT A

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	K&K Properties & Management, LLC	11211 Falmouth Cir., N. Royalton, OH. 44133
2. Complainant if not owner		
3. Complainant's agent	George Kafantaris	11211 Falmouth Cir., N. Royalton, OH. 44133
4. Telephone number of contact person	(216) 970-6714	
5. Email address of complainant	georgekafantaris0524@gmail.com	
6. Complainant's relationship to property, if not owner		

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

7. Parcel numbers from tax bill	Address of property
03-00-112-101-079	400 Sheffield Cir., Lorain, Oh. 44052

8. Principal use of property: Vacant land - Retail use

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
03-00-112-101-079	$45,000.00	$224,400	$179,400.00

10. The requested change in value is justified for the following reasons: The property is extremely distressed and in need of Much Repairs and located in a distressed Area. Needs new parking lot, lighting, etc. and major excavation. No improvements or updates were made by previous owner prior to purchase. We purchased the property for $45,000.00 (Settlement Statement enclosed), and [redacted] this is it's fair Market Value based on it's condition and location. Thank you

11. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 10/25/2022 and sale price $ 45,000.00 ; 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 0 and total cost $ 0
14. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☒ No ☐ Unknown Purchase Price
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.
☐ 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.

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 2/6/23 Complainant or agent _____ Signature Title (if agent) Member/owner

Sworn to and signed in my presence, this 6th day of February year 2023

Notary _____ Signature

NOTARIAL SEAL STATE OF OHIO

OKSANA KORABEL NIKOV
Notary Public, State of Ohio
My Commission Expires
September 20, 2023

EXHIBIT
A

LORAIN COUNTY BOARD OF REVISION
2023 FEB -8 PM 3:26

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	K & K Properties & Management, LLC	11211 Falmouth Cir., N. Royalton, OH. 44133
2. Complainant if not owner		
3. Complainant's agent	George Kafantaris	11211 Falmouth Cir., N. Royalton, Oh. 44133
4. Telephone number of contact person	(216) 970-6714	
5. Email address of complainant	georgekafantaris0524@gmail.com	
6. Complainant's relationship to property, if not owner		

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

7. Parcel numbers from tax bill	Address of property
02-01-008-101-210	1139 Tower Blvd., Lorain, Oh. 44052 (Lorain County)

8. Principal use of property: Retail Use

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
02-01-008-101-210	$200,000.00	$373,220.00	$173,220.00

10. The requested change in value is justified for the following reasons: The property is extremely distressed, mostly vacant and was badly managed by previous owner. Needs new parking lot paved, has water damage and leaks throughout, needs new roof, etc. No improvements or updates were made by previous owner prior to purchased. We purchased the property for $200,000 (Settlement Statement enclosed), and this is it's fair Market Value.

11. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 11/7/2022 and sale price $ 200,000 ; and attach information explained in "Instructions for Line 11" on back. Based on it's Purchase Price, condition, etc. Thank you.

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 0 and total cost $ 0

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.
☐ 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.

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 2/6/23 Complainant or agent _____ (Signature) Title (if agent) Member/owner

Sworn to and signed in my presence, this 6th day of February year 2023

Notary _____ (Signature)

NOTARIAL SEAL STATE OF OHIO

OKSANA KORABEL NIKOV
Notary Public, State of Ohio
My Commission Expires
September 20, 2023

LORAIN COUNTY BOARD OF REVISION
2023 FEB -8 PM 2:26

Tax year 2022 BOR no. _____

County Lorain Date received _____

EXHIBIT A

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	Richard, Kara Jackson	45189 US Route 20 Oberlin, OH 44074
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person
216-854-0251 jackson8racing@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
14-00-017-000-039	US RT 20

7. Principal use of property Vacant land that sits beside our 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
14-00-017-000-039	$20,500.00	47,910	27,410

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 March 2021 and sale price $ 20,500 ; 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 2/3/23 Complainant or agent (printed) Richard Jackson Kara Jackson Title (if agent) _____

Complainant or agent (signature) Kara Jackson

Sworn to and signed in my presence, this 3 (Date) day of February (Month) 2023 (Year)

Notary Charlene Jackson
COMMISION EXPIRES 12-2-2023

LORAIN COUNTY BOARD OF REVISION 2023 FEB 8 PM 3:26

EXHIBIT A

DTE 2
12/22

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.

	Name	Street address, City, State, ZIP code
1) Owner of property	Thelma Dechant (CMB Farms LLC)	15965 West Rd Oberlin, OH 44074
2) Complainant if not owner		
3) Complainant's agent	Rebecca Notley POA	44610 Hughes Rd Oberlin, OH 44074
4) Telephone number of contact person	440-309-8200	
5) Email address of complainant	notleyr85@yahoo.com	
6) Complainant's relationship to property, if not owner	daughter/POA	

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
14-00-041-000-002	4.45 Acres	15965 West Rd Oberlin, OH 44074

8) Indicate the reason for this complaint:

- ☐ The classification of property under RC 5713.041.
- ☐ The classification of property under RC 319.302.
- ☒ The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- ☐ The valuation of property on the agricultural land tax list.
- ☐ Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- ☐ Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- ☐ 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.

NOTARY PUBLIC STATE OF OHIO SHERRILL M MCLODA Notary Public State of Ohio My Comm. Expires October 23, 2026

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 2-2-2023 Complainant or agent Rebecca D Notley (Signature) Title (if agent) POA

Sworn to and signed in my presence, this Second day of February year 2023

Notary Sherrill M McLoda (Signature)