

Tax year 2023 BOR no. 24-086  
 County Lorain Date received \_\_\_\_\_

### Complaint Against the Valuation of Real Property

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	RiteOH LLC	c/o Peter Kraus 1653 Blue Jay Way, Los Angeles, CA 90069	
2. Complainant if not owner	same as owner		
3. Complainant's agent	Siegel Jennings Co., L.P.A.	23425 Commerce Park Drive, Suite 103, Cleveland, OH 44122	
4. Telephone number and email address of contact person 216-763-1004 siegeljennings@siegeltax.com			
5. Complainant's relationship to property, if not owner N/A			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
05-00-039-109-002	100 South Leavitt Rd, 07 Amherst City/Amherst EVSD		
7. Principal use of property Small Retail Struct <10000 SF			
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
05-00-039-109-002	\$1,200,000	\$2,390,460	(\$1,190,460)
9. The requested change in value is justified for the following reasons: Recent sale(s) of comparable properties. Physical economic, functional depreciation or obsolescence. Economic valuation based on gross or net income.			

2024 MAR 25 PM 2:22  
 LORAIN COUNTY  
 BOARD OF REVISION

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale 10/5/2022

and sale price \$ \$2,390,461 ; 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.

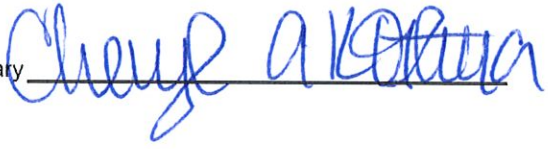
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3/17/2024 Complainant or agent (printed) Victor Anselmo Title (if agent) ATTORNEY/AGENT

Complainant or agent (signature) 

Sworn to and signed in my presence, this 17<sup>th</sup> day of March 2024  
(Date) (Month) (Year)

Notary 



**CHERYL A. KOSTURA**  
NOTARY PUBLIC • STATE OF OHIO  
My Commission Expires Dec. 18, 2026

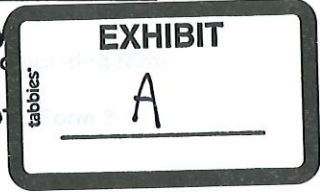


### Complaint Against the Valuation of Real Property

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 1.

Original complaint     Counter complaint  
Notices will be sent only to those named below.



		<b>Name</b>	<b>Street address, City, State, ZIP code</b>
1. Owner of property	Cooper-Foster Plaza Company, Ltd.		Bauernschmidt Law Firm 6700 Beta Drive, Suite 100 Mayfield Village, OH 44143
2. Complainant if not owner	Owner		
3. Complainant's agent	Karen H Bauernschmidt and Kelly Bauernschmidt		6700 Beta Drive, Suite 100 Mayfield Village, OH 44143
4. Telephone number and email address of contact person (216) 243-2500 Karen@khbtaxlaw.com and Kelly@khbtaxlaw.com			
5. Complainant's relationship to property, if not owner    Owner			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
02-02-004-106-024	1980 Cooper Foster Park Road, Lorain, Ohio		
02-02-003-102-062	2000 Cooper Foster Park Road, Lorain, Ohio		
7. Principal use of property. <u>Retail</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
02-02-004-106-024	\$1,800,000	\$3,125,000	-\$1,325,000
02-02-003-102-062	\$1,600,000	\$1,668,000	-\$68,000
Totals	\$3,400,000	\$4,793,000	-\$1,393,000
9. The requested change in value is justified for the following reasons:  County changed value for 2023 - permitted refile. One or more of the three traditional approaches to value.			

2024 MAR 25 PM 2:21  
LORAIN COUNTY BOARD OF REVISION

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. **County changed the value for 2023 – permitted refile.**

- 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. **Does not apply to Property Owners.**


- 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 03/17/2024 02:20 PM EDT Complainant or agent (printed) Karen Bauernschmidt (6774) and Kelly Bauernschmidt (99661)  
Title (if agent) Attorneys

Complainant or agent (signature) *Kelly Bauernschmidt* 

Sworn to and signed in my presence, on 03/17/2024 02:25 PM EDT

Notary *Jennifer Hardy* 



Jennifer Hardy  
Comm Expires 11/13/2026

Online Notary Public. This notarial act involved the use of online audio/video communication technology. Notarization facilitated by SIGNIX®



Tax year \_\_\_\_\_ BOR no. 24-088

DTE 1M  
Rev. 02/19

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

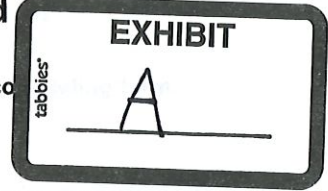
### Complaint Against the Valuation of a Manufactured Mobile Home Taxed Like Real Property

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

Attach additional pages if necessary.

Original complaint  Counter complaint

Notices will be sent only to those named below.



Name		Street address, City, State, ZIP code	
1. Owner of home	Deborah Rigo		288 Ashwood Dr. Elyria O. 44035
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person	440-670-4949		
5. Email address of complainant	Debrs@yahoo.com		
6. Complainant's relationship to home, if not owner			
If more than one home is included, see "Multiple Homes" on back.			
7. Registration number from tax bill	Address of home		
8. Principal use of home	I live here		
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
03-28-7			
10. The requested change in value is justified for the following reasons: I paid 30,000. in 2017 The home is a 1993.			

2024 MAR 25 PM 3:55  
LAKIN COUNTY  
BOARD OF REVISION

11. Was home 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 11" on back.
12. If home 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 home 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 home was sold in an arm's length transaction.  The home lost value due to a casualty.
- A substantial improvement was added to the home.  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 3-22-24 Complainant or agent Deborah Rigo Signature \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary \_\_\_\_\_ Signature \_\_\_\_\_





Tax year 2024 BOR no. 24-089  
County LORAIN Date received \_\_\_\_\_

DTE 1M  
Rev. 02/19

LORAIN COUNTY  
BOARD OF REVISION

### Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property

2024 MAR 26 AM 11:58

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

Attach additional pages if necessary.  
 Original complaint  Counter complaint  
Notices will be sent only to those named below.

Name		Street address, City, State, ZIP code	
1. Owner of home		Barry & Marlynn Boehnlein	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person (440)320-1583 Or(440)308-5633			
5. Email address of complainant marlynnb@yahoo.com			
6. Complainant's relationship to home, if not owner			
If more than one home is included, see "Multiple Homes" on back.			
7. Registration number from tax bill		Address of home	
04-71-1		208 Twin Lakes Dr., Elyria, Ohio 44035	
8. Principal use of home Primary residence			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
04-71-1	61,079	78,460	17,381
10. The requested change in value is justified for the following reasons: SEE ATTACHED EXHIBITS A, B <sub>1</sub> , B <sub>2</sub> & C EXHIBIT A MARKET VALUE (66,390) X EXHIBITS B <sub>1</sub> & B <sub>2</sub> (0.08 % DEPRECIATION) = 5,311 → (66,390 - 5,311) = 61,079 EXHIBIT C MARKET VALUE 78,460			

- 11. Was home 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 11" on back.
- 12. If home 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 N/A 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 home 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 home was sold in an arm's length transaction.
  - A substantial improvement was added to the home.
  - The home 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 3/26/24 Complainant or agent Barry & Marlynn Boehnlein Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this 26 day of March year 2024  
Notary [Signature] Signature  
Notary Public, State of Ohio  
My Commission Expires: October 10, 2027







Reset Form

Tax year \_\_\_\_\_ BOR no. 24-090 ✓

DTE 1M Rev. 02/19

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

### Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property

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

2024 MAR 26 PM 4:22

Attach additional pages if necessary.

Original complaint  Counter complaint  
Notices will be sent only to those named below.

1. Owner of home		Name		Street address, City, State, ZIP code	
2. Complainant if not owner					
3. Complainant's agent					
4. Telephone number of contact person		330-329-4625			
5. Email address of complainant		Linda.W6501@att.net			
6. Complainant's relationship to home, if not owner		If more than one home is included, see "Multiple Homes" on back.			
7. Registration number from tax bill		Address of home			
05-80-9		359 Pin Oak Cir Elyria, OH 44035			
8. Principal use of home		residence			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.					
Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value		
05-80-9	42,000	67,790	25,790		
10. The requested change in value is justified for the following reasons: <i>See attachment</i>					

- 11. Was home 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 11" on back.
- 12. If home 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 home 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 home was sold in an arm's length transaction.
  - The home lost value due to a casualty.
  - A substantial improvement was added to the home.
  - 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 3-23-24 Complainant or agent Linda West Signature \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary See attached certificate Signature \_\_\_\_\_

**JURAT**

State of OHIO, County of Lorain

Sworn/Affirmed and subscribed before me this date of March 23, 2024  
by Linda West

Jennifer Beno

Notary Public, State of Ohio

My Commission Expires 3/29/28



Jennifer Beno  
Notary Public, State of Ohio  
My Commission Expires:  
03/29/2028

**Optional Document Description**

Type/Title of Document \_\_\_\_\_

Document Date \_\_\_\_\_ Number of Pages \_\_\_\_\_

Additional Signers \_\_\_\_\_



The new 2024 market value of \$67,790 yields a real estate tax (net of credits) of \$661.48 which is an increase of 62% over the net real estate tax paid for the prior year. The mobile home units in my development (Twin Lakes), like all mobile home units, decrease in value and do not appreciate over time as only the structure is owned, not the real estate itself. In fact the rent paid annually to the land owners has increased annually (which has caused an additional increase in my expenses to be paid from my fixed income).

Further, the annual rent increases as well as other increases related to the property such as utilities such as water, sewer, trash, etc. have decreased the values of other mobile homes in the park. Currently, few mobile homes are selling and when they do, they are being sold for much less than market value. Only newly built homes are being sold for a higher value.

Due to the nature of mobile homes that do not appreciate (or not materially so) and the lower demand for these mobile homes in the market due to the increased costs, any increase to my real estate taxes (or the underlying value of the mobile home) does not appear warranted or justified. I feel that the tax value of my home from the prior year is the highest value that is reasonable for 2024. That value is \$42,000 which is reflective of the taxes prior to the 62% increase.