

Tax year 2024 BOR no. 24-058  
County Lorain 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

Attach additional pages if necessary.

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



LORAIN COUNTY  
BOARD OF REVISION  
2024 MAR 13 PM 12:45

1. Owner of home		Name		Street address, City, State, ZIP code	
2. Complainant if not owner		Linda L. Dull		242 TWIN LAKES DR. Elyria, Oh. 44035	
3. Complainant's agent					
4. Telephone number of contact person		440-322-7180			
5. Email address of complainant		242 TWIN LAKES DR. Elyria, Oh.		44035	
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		
04-27-7			242 TWIN LAKES DR. Elyria, Oh 44035		
8. Principal use of home					
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		
04-27-7	12000	31250	19250		
10. The requested change in value is justified for the following reasons: <u>RELOOK @ the 6-yr mass REAPPRAISAL because MFTH Do NOT Increase in Value. NO IMPROVEMENTS MADE - cant sell rent too high</u>					


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 3-10-24 Complainant or agent Linda L. Dull Signature \_\_\_\_\_

Sworn to and signed in my presence, this 10th day of March year 2024

Notary [Signature] Signature \_\_\_\_\_

 MICHELE RAZZARI  
NOTARY PUBLIC STATE OF OHIO  
My Commission Expires \_\_\_\_\_

LORAIN COUNTY  
BOARD OF REVISION  
2024 MAR 13 PM 12:41

Tax year 2023

BOR NO. 24-059

DTE 1  
Rev: 12/22

County Lorain 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	Mountain Portfolio Owner OH LLC	30 N. LaSalle St., Chicago, IL 60602	
2. Complainant if not owner	Board of Education Elyria City Schools	42101 Griswold Road, Elyria, OH 44035	
3. Complainant's agent	Neal Hubbard, Attorney	5330 Meadow Lane Ct., Sheffield Village, OH 44035	
4. Telephone number and e-mail address of contact person (440) 937-8551 neal@hubbardandhubbard.com			
5. Complainant's relationship to property if not owner BOARD OF EDUCATION			
<b>If more than one parcel is included, see "Multiple Parcels" Instruction</b>			
6. Parcel number from tax bill		Address of property	
06-26-052-000-033		404 East Ave., Elyria, OH 44035	
7. Principal use of property Gas Station			
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
06-26-052-000-033	1,014,285	225,000	+789,285
9. The requested change in value is justified for the following reasons: Recent arm's length sale			

2024 MAR 13 PM 12:41  
LORAIN COUNTY  
BOARD OF REVISION

10. Was property sold within the last three years?  Yes  No  Unknown. If yes, show date of sale 12/20/2022  
and sale price \$ 1,014,285; 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 Unknown and total cost \$ Unknown.
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. 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 the 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.

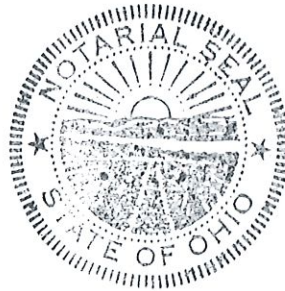
Date 3/12/2024 Complainant or Agent (printed) Neal Hubbard Title (If Agent) Attorney

Complainant or agent (signature) *Neal Hubbard*

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

Notary *Barrett Hubbard*

BARRETT HUBBARD, Attorney at Law  
Notary Public - State of Ohio  
My commission has no expiration date.  
Section 147.03 O.R.C.



BOARD RESOLUTION

Authorizing filing of an Original Complaint Against the Valuation of Real Property  
under section 5715.19 of the Ohio Revised Code

BE IT RESOLVED that the Elyria City School District Board of Education (the "Board") hereby authorizes the filing of an Original Complaint Against the Valuation of Real Property, in regard to the following property:

Parcel No: 06-26-052-000-033


Record Owner of Property: MOUNTAIN PORTFOLIO OWNER OH LLC


For the 2023 tax year, with a tax lien date of January 1, 2023.

IT IS FURTHER RESOLVED that the filing of the Complaint is based on Ohio Revised Code Section 1715.19(A)(1)(d), being the determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code. The Complaint is further based on an arm's length sale of the property that occurred in 2022 in which the sales price exceeded the fair market value by both 10% and the filing threshold set by the code.

IT IS FURTHER RESOLVED that the law firm of Hubbard and Hubbard, Attorneys shall be authorized to file a complaint on behalf of the Board, on the property as stated above.

Adopted and approved this 6th day of March, 2024.

By:   
School Board President or Designee

Attest:   
Superintendent or other Official

Tax year 2023 BOR NO. 24-060

DTE 1  
Rev: 12/22

County Lorain 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 HAGERS, LP	2880 E Lake Ridge Shores, Reno, NV 89519	
2. Complainant if not owner	Board of Education Elyria City Schools	42101 Griswold Road, Elyria, OH 44035	
3. Complainant's agent	Neal Hubbard, Attorney	5330 Meadow Lane Ct., Sheffield Village, OH 44035	
4. Telephone number and e-mail address of contact person			
(440) 937-8551		neal@hubbardandhubbard.com	
5. Complainant's relationship to property if not owner    BOARD OF EDUCATION			
<b>If more than one parcel is included, see "Multiple Parcels" Instruction</b>			
6. Parcel number from tax bill		Address of property	
06-25-013-102-038		150 Kenwood St., Elyria, OH 44035	
7. Principal use of property    Commercial			
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
06-25-013-102-038	1,900,000	1,235,370	+664,630
9. The requested change in value is justified for the following reasons:			
Recent arm's length sale			

2024 MAR 13 PM 12:42  
LORAIN COUNTY  
BOARD OF REVISION

10. Was property sold within the last three years?  Yes     No     Unknown. If yes, show date of sale 11/22/2022

and sale price \$ 1,900,000; 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 Unknown and total cost \$ Unknown.

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. 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 the 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 3/12/2024 Complainant or Agent (printed) Neal Hubbard Title (If Agent) Attorney

Complainant or agent (signature) 

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

Notary 

BARRETT HUBBARD, Attorney at Law  
Notary Public – State of Ohio  
My commission has no expiration date.  
Section 147.03 O.R.C.



BOARD RESOLUTION  
Authorizing filing of an Original Complaint Against the Valuation of Real Property  
under section 5715.19 of the Ohio Revised Code

BE IT RESOLVED that the Elyria City School District Board of Education (the "Board") hereby authorizes the filing of an Original Complaint Against the Valuation of Real Property, in regard to the following property:

Parcel No: 06-25-013-102-038  
Record Owner of Property: THE HAGERS, LP


For the 2023 tax year, with a tax lien date of January 1, 2023.

IT IS FURTHER RESOLVED that the filing of the Complaint is based on Ohio Revised Code Section 1715.19(A)(1)(d), being the determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code. The Complaint is further based on an arm's length sale of the property that occurred in 2022 in which the sales price exceeded the fair market value by both 10% and the filing threshold set by the code.

IT IS FURTHER RESOLVED that the law firm of Hubbard and Hubbard, Attorneys shall be authorized to file a complaint on behalf of the Board, on the property as stated above.

Adopted and approved this 6th day of March, 2024.

By:   
School Board President or Designee

Attest:   
Superintendent or other Official

Tax year 2023 BOR NO. 24-061

DTE 1  
Rev: 12/22

County Lorain 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	Paradiso Investments, LLC	1601 Rosewood Ave., Lakewood, OH 44107	
2. Complainant if not owner	Board of Education Elyria City Schools	42101 Griswold Road, Elyria, OH 44035	
3. Complainant's agent	Neal Hubbard, Attorney	5330 Meadow Lane Ct., Sheffield Village, OH 44035	
4. Telephone number and e-mail address of contact person			
(440) 937-8551		neal@hubbardandhubbard.com	
5. Complainant's relationship to property if not owner    BOARD OF EDUCATION			
<b>If more than one parcel is included, see "Multiple Parcels" Instruction</b>			
6. Parcel number from tax bill		Address of property	
06-25-002-113-082		525 Apt 4 University Ave., Elyria, OH 44035	
06-25-002-111-022		1440 Apt 3 Prospect St., Elyria, OH 44035	
7. Principal use of property    Commercial / Rental			
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
06-25-002-113-082	524,120	208,240	+315,880
06-25-002-111-022	1,775,880	705,550	+1,070,330
Total	2,300,000	913,790	1,386,210
9. The requested change in value is justified for the following reasons:			
Recent arm's length sale			

10. Was property sold within the last three years?  Yes     No     Unknown. If yes, show date of sale 8/29/2022  
and sale price \$ 2,300,000; 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 Unknown and total cost \$ Unknown.

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. 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 the 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 3/12/2024 Complainant or Agent (printed) Neal Hubbard Title (If Agent) Attorney

Complainant or agent (signature) *Neal Hubbard*

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

Notary *[Signature]*

BARRETT HUBBARD, Attorney at Law  
Notary Public - State of Ohio  
My commission has no expiration date.  
Section 147.03 O.R.C.



BOARD RESOLUTION

Authorizing filing of an Original Complaint Against the Valuation of Real Property  
under section 5715.19 of the Ohio Revised Code

BE IT RESOLVED that the Elyria City School District Board of Education (the "Board") hereby authorizes the filing of an Original Complaint Against the Valuation of Real Property, in regard to the following properties:


Parcel No(s): 06-25-002-113-082 and 06-25-002-111-022  
Record Owner of Property: PARADISO INVESTMENTS LLC


For the 2023 tax year, with a tax lien date of January 1, 2023.

IT IS FURTHER RESOLVED that the filing of the Complaint is based on Ohio Revised Code Section 1715.19(A)(1)(d), being the determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code. The Complaint is further based on an arm's length sale of the property that occurred in 2022 in which the sales price exceeded the fair market value by both 10% and the filing threshold set by the code.

IT IS FURTHER RESOLVED that the law firm of Hubbard and Hubbard, Attorneys shall be authorized to file a complaint on behalf of the Board, on the property as stated above.

Adopted and approved this 6th day of March, 2024.

By:   
School Board President or Designee

Attest:   
Superintendent or other Official

Tax year 2023

BOR NO. 24-062

DTE 1 Rev: 12/22

County Lorain

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	Xinlan Investments LLC	3131 Laura Ln, Westlake, OH 44145
2. Complainant if not owner	Board of Education Elyria City Schools	42101 Griswold Road, Elyria, OH 44035
3. Complainant's agent	Neal Hubbard, Attorney	5330 Meadow Lane Ct., Sheffield Village, OH 44035
4. Telephone number and e-mail address of contact person (440) 937-8551    neal@hubbardandhubbard.com		
5. Complainant's relationship to property if not owner    BOARD OF EDUCATION		
<b>If more than one parcel is included, see "Multiple Parcels" Instruction</b>		
6. Parcel number from tax bill	Address of property	
See Attached	See Attached	
7. Principal use of property    Commercial / Rental		

2024 MAR 13 PM 12:42  
 LORAIN COUNTY BOARD OF REVISION

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			+0
Total	2,270,000	1,632,930	+637,070

9. The requested change in value is justified for the following reasons:  
 Recent arm's length sale

10. Was property sold within the last three years?  Yes      No      Unknown. If yes, show date of sale 9/2/2022  
 and sale price \$ 2,270,000 ; 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 Unknown and total cost \$ Unknown.

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. 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 the 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 3/12/2024 Complainant or Agent (printed) Neal Hubbard Title (If Agent) Attorney

Complainant or agent (signature) *Neal Hubbard*

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

Notary *B. Hubbard*

BARRETT HUBBARD, Attorney at Law  
Notary Public - State of Ohio  
My commission has no expiration date.  
Section 147.03 O.R.C.



ATTACHMENT: PROPERTY OWNER: Xinlan Investments LLC

Detail for Question 6

Parcel Number from tax bill	Address of Property
06-25-022-101-033	Bon Air Ave., Elyria, OH 44035
06-25-022-101-034	Bon Air Ave., Elyria, OH 44035
06-25-022-101-058	505 Abbe Rd., Elyria, OH 44035
06-25-022-101-065	515 Abbe Rd., Suite H, Elyria, OH
06-25-022-101-063	511 Abbe Rd., Suite F, Elyria, OH
06-25-022-101-064	515 Abbe Rd., Suite E, Elyria, OH
06-25-022-101-059	Bon Air Ave., Elyria, OH 44035
06-25-022-101-061	Abbe Rd., Elyria, OH 44035

Detail for Question 8

Parcel Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
06-25-022-101-033	20,160	14,500	5,660
06-25-022-101-034	20,140	14,490	5,650
06-25-022-101-058	397,590	286,010	111,580
06-25-022-101-065	20,570	14,800	5,770
06-25-022-101-063	666,950	479,770	187,180
06-25-022-101-064	1,138,210	818,770	319,440
06-25-022-101-059	5,500	3,960	1,540
06-25-022-101-061	880	630	250
			0
<b>Totals</b>	<b>2,270,000</b>	<b>1,632,930</b>	<b>637,070</b>

BOARD RESOLUTION

Authorizing filing of an Original Complaint Against the Valuation of Real Property  
under section 5715.19 of the Ohio Revised Code

BE IT RESOLVED that the Elyria City School District Board of Education (the "Board") hereby authorizes the filing of an Original Complaint Against the Valuation of Real Property, in regard to the following properties:

Parcel No(s): 06-25-022-101-033; 06-25-022-101-034; 06-25-022-101-058;  
06-25-022-101-065; 06-25-022-101-063; 06-25-022-101-064;  
06-25-022-101-059; 06-25-022-101-061

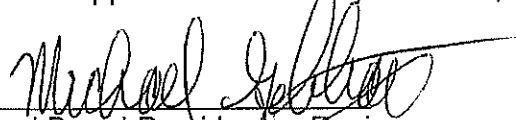
Record Owner of Property: XINLAN INVESTMENTS LLC

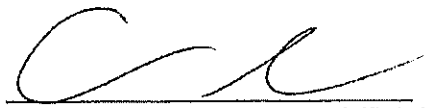
For the 2023 tax year, with a tax lien date of January 1, 2023.

IT IS FURTHER RESOLVED that the filing of the Complaint is based on Ohio Revised Code Section 1715.19(A)(1)(d), being the determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to section 5727.06 of the Revised Code. The Complaint is further based on an arm's length sale of the property that occurred in 2022 in which the sales price exceeded the fair market value by both 10% and the filing threshold set by the code.

IT IS FURTHER RESOLVED that the law firm of Hubbard and Hubbard, Attorneys shall be authorized to file a complaint on behalf of the Board, on the property as stated above.

Adopted and approved this 6th day of March, 2024.

By:   
School Board President or Designee

Attest:   
Superintendent or other Official