

24-077

Tax year _____ BOR no. _____

County _____ Date received _____

Complaint Against the Valuation of a Manufacture 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.



1. Owner of home		ELIZABETH A. SHORE		410 PIN OAK CIR, ELYRIA, OH 44035	
2. Complainant if not owner					
3. Complainant's agent					
4. Telephone number of contact person 234-284-5332					
5. Email address of complainant arodney@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		
05-81-0			410 PIN OAK CIR, 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		
05-81-0	50,000	70,170	20,170		
10. The requested change in value is justified for the following reasons: 1. There have been no major investments made to this property. 2. Manufactured homes do not increase in value.					

2024 MAR 21 PM 2:41
LOHAIN 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 the property.

I declare under penalties of perjury that this complaint (including any attachments) has been examined to the best of my knowledge and belief is true, correct and complete.

Date 3/20/2024 Complainant or agent Elizabeth A. Shore Signature

Sworn to and signed in my presence, this 20th day of _____

Notary Beth Ann Guson Signature

3/20/2024



BETH ANN GUSON
Notary Public, State of Ohio
My Commission Expires
November 15, 2027
COMMISSION: 2022-RE-856356

2024

Tax year 2023

BOR no. 24-078

DTE 1
Rev. 12/22

**LORAIN COUNTY
BOARD OF REVISION**

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 this form.

Attach additional pages if necessary.

2024 MAR 21 PM 2:28

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.

EXHIBIT
A

1. Owner of property		Muhammad Farooq & Sanaa Khalid		8949 Leatherleaf Drive, Columbia Station, OH 44028	
2. Complainant if not owner		Michelle A. Yanok		23823 Lorain Road, Ste 270, N. Olmsted, OH 44070	
3. Complainant's agent					
4. Telephone number and email address of contact person (440) 799-9887, myanok@yanoklaw.com					
5. Complainant's relationship to property, if not owner <u>Attorney</u>					
If more than one parcel is included, see "Multiple Parcels" Instruction.					
6. Parcel numbers from tax bill			Address of property		
12-00-001-000-077			8949 Leatherleaf Drive, Columbia Station, OH 44028		
7. Principal use of property <u>Single family residence</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		
12-00-001-000-077	\$475,000.00	\$616,880.00	<\$141,800.00>		
9. The requested change in value is justified for the following reasons: <u>The subject property is over valued based upon sales of comperable properties</u>					

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.

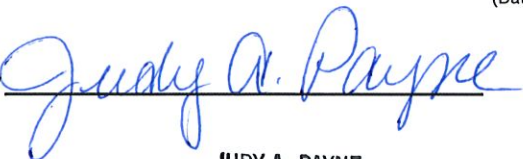
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 03/20/2024 Complainant or agent (printed) Michelle A. Yanok Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 20th (Date) day of March (Month) 2024 (Year)

Notary 

JUDY A. PAYNE
NOTARY PUBLIC * STATE OF OHIO
MY COMMISSION EXPIRES 11-12-2028

Tax year 2023

BOR no. 24-079

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 of form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use Form 100.

Original complaint Counter complaint

Notices will be sent only to those named below.



2024 MAR 21 PM 1:00

1. Owner of property		Name 7511 Lexington, LLC	Street address, City, State, ZIP code 308 S. Palm Dr. Beverly Hills CA 90212
2. Complainant if not owner		Sheffield-Sheffield Lake City School District Board of Education	1824 Harris Road Sheffield OH 44054
3. Complainant's agent		Christian M. Williams Pepple & Waggoner, Ltd.	5005 Rockside Road, Suite 260 Cleveland OH 44131
4. Telephone number and email address of contact person 216-520-0088; cwilliams@pepple-waggoner.com			
5. Complainant's relationship to property, if not owner: Board of Education If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
03-00-012-000-185		5209 Detroit Rd, Sheffield Village OH 44054	
7. Principal use of property: 429 Other Retail Structures			
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
03-00-012-000-185	\$5,168,404	\$3,085,100	\$2,083,304
9. The requested change in value is justified for the following reasons: The value requested is due to a recent arm's length sale of the subject property.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 12/27/2022

and sale price \$ 5,168,404; 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.

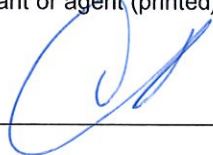
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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.

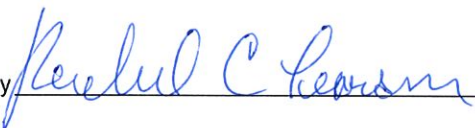
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3/20/24 Complainant or agent (printed) Christian M. Williams Title (if agent) Attorney

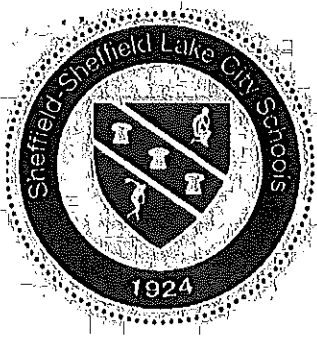
Complainant or agent (signature) 

Sworn to and signed in my presence, this 20th day of March 2024
(Date) (Month) (Year)

Notary 



RACHEL C. PEARSON
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Cuyahoga County
My Comm. Exp. 12/25/2028



Board of Education
1824 Harris Road
Sheffield, OH 44054
PH: 440-949-6181
Fax: 440-949-4204
www.sheffieldschools.org

Brookside High School
1662 Harris Road
Sheffield, OH 44054
PH: 440-949-4220

Brookside Middle School
1662 Harris Road
Sheffield, OH 44054
PH: 440-949-4228

Brookside Intermediate School
1812 Harris Road
Sheffield, OH 44054
PH: 440-949-4237

Forestlawn Elementary
3975 Forestlawn Avenue
Sheffield Lake, OH 44054
PH: 440-949-4238

Knollwood Elementary
4975 Oster Road
Sheffield, OH 44054
PH: 440-949-4234

March 7, 2024

VIA CERTIFIED MAIL

7511 Lexington, LLC
308 S. Palm Dr
Beverly Hills, CA 90212

Re: Notice of Intent to Authorize Filing an Original Complaint with the Lorain County Auditor Regarding the Taxable Value of Your Property

To Whom It May Concern:

As you may know, school funding in Ohio is tied, in part, to property taxes. The taxable value of real property has a direct impact on school district funding.

This letter is to notify you that the Sheffield-Shield Lake City School District Board of Education intends to consider adoption of a resolution at its meeting on March 14, 2024, authorizing the filing of an original complaint with the Lorain County Auditor with respect to your property to determine its taxable value due to the recent sale.

Specifically, the Board will consider adopting such a resolution under R.C. 5715.19(A)(6)-(7) for the following property:

1. Street address and permanent parcel number: 5209 Detroit Rd Sheffield Village OH 44054 03-00-012-000-185
2. Record Owner: 7511 Lexington, LLC
3. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: R.C. 5715-19(A)(1)(d)
4. Tax year for which the complaint will be filed: Tax Year 2023.

For details regarding participation at Board meetings, please visit <https://www.sheffieldschools.org/domain/66>. If you have any other questions, please feel free to contact me.

Very truly yours,

Michael Cook

cc: 7511 Lexington, LLC 5209 Detroit Rd Sheffield Village OH 44054 (via Certified Mail)

**RESOLUTION TO AUTHORIZE THE FILING
OF AN ORIGINAL TAX VALUATION COMPLAINT
AGAINST PROPERTY FOR TAX YEAR 2023
(R.C. 5715.19(A))**

The Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, met in regular session on the 14th day of March 2024, at the offices of said Board, with the following members present:

Pat Czec
Sandra Jensen

Amy DeLuca
Sheila Lopez

The Treasurer advised the Board that the notice requirements of R.C. 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Pat Czec moved the adoption of the following resolution:

WHEREAS, pursuant to 2021 Am. Sub. H.B. No. 126 and R.C. 5715.19(A)(6), the Board of Education may file an original complaint against real property for tax valuation purposes with respect to property that the Board does not own or lease if certain criteria are met; and

WHEREAS, the Board desires to authorize the filing of such a complaint for the property designated below (the "Property"); and

WHEREAS, the Property was both (1) sold in an arm's length-transaction as described in R.C. 5713.03 before the tax lien date, and (2) the sale price exceeds the true value of the Property appearing on the tax list for that tax year by both ten percent (10%) and five hundred thousand dollars (\$500,000.00); and

WHEREAS, on March 7, 2024, and pursuant to R.C. 5715.19(A)(7), the Board sent written notice by certified mail to the last known tax mailing address of at least one record owner of the Property and to the street address of the parcel identified in this resolution stating the Board's intent to adopt this resolution, the proposed date of adoption, and the basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel identified in the resolution. A copy of the notice is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, that:

Section 1: The Board hereby authorizes the Treasurer and the Superintendent to take all actions necessary to file an original complaint pursuant to R.C. 5715.19(A) for the following Property:

- a. Identification of parcel by street address and by permanent parcel number: 5209 Detroit Rd Sheffield Village OH 44054 03-00-012-000-185
- b. Name of at least one of the record owners of the parcel: 7511 Lexington, LLC
- c. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: R.C. 5715.19(A)(1)(d)
- d. Tax year for which the complaint will be filed: Tax year 2023.

Section 2: It is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were adopted in meetings open to the public in compliance with all legal requirements including R.C. 121.22.

Amy DeLuca seconded the Motion, and upon roll call, the vote resulted as follows:

Pat Czerek - Yes
Sandra Jensen - Yes

Amy DeLuca - Yes
Sheila Lopez - Yes

Motion passed and adopted this 14th day of March 2024.

Sheila Lopez
President, Board of Education

ATTEST:

Patricia Jensen
Treasurer

Tax year 2023

BOR no. 24-080

DTE 1
Rev. 12/22

County Lorain

Date received _____

Complaint Against the Valuation of Real Property

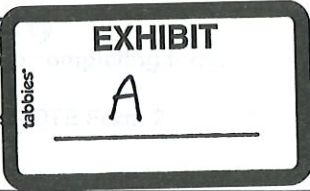
Answer all questions and type or print all information. Read instructions on back before filing.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use Form 100.

Original complaint Counter complaint

Notices will be sent only to those named below.



LORAIN COUNTY
BOARD OF REVISION

2024 MAR 21 PM 1:03

Name		Street address, City, State, ZIP code	
1. Owner of property	Fernbacher Herzog Ziegler, LLC	P.O. Box 2198 Dept 8088 Memphis TN 38101	
2. Complainant if not owner	Sheffield-Sheffield Lake City School District Board of Education	1824 Harris Road Sheffield OH 44054	
3. Complainant's agent	Christian M. Williams Pepple & Waggoner, Ltd.	5005 Rockside Road, Suite 260 Cleveland OH 44131	
4. Telephone number and email address of contact person 216-520-0088; cwilliams@pepple-waggoner.com			
5. Complainant's relationship to property, if not owner: Board of Education			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
03-00-012-000-031	5291 Detroit Rd, Sheffield Village OH 44054		
7. Principal use of property: Small Detached Retail			
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
03-00-012-000-031	\$2,475,000	\$1,417,730	\$1,057,270
9. The requested change in value is justified for the following reasons: The value requested is due to a recent arm's length sale of the subject property.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 7/12/2021

and sale price \$ 2,475,000; 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 _____ 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.

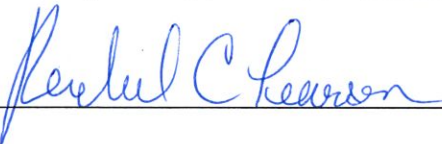
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3/20/24 Complainant or agent (printed) Christian M. Williams Title (if agent) Attorney

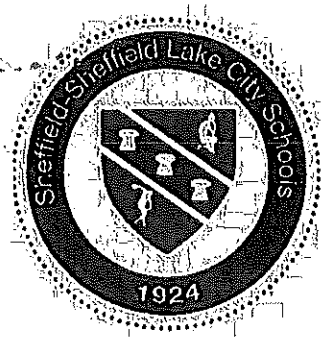
Complainant or agent (signature) 

Sworn to and signed in my presence, this 20th day of March 2024
(Date) (Month) (Year)

Notary 



RACHEL C. PEARSON
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Cuyahoga County
My Comm. Exp. 12/25/2028



Board of Education
1824 Harris Road
Sheffield, OH 44054
PH: 440-949-6181
Fax: 440-949-4204
www.sheffieldschools.org

Brookside High School
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Knollwood Elementary
4975 Oster Road
Sheffield, OH 44054
PH: 440-949-4234

March 7, 2024

VIA CERTIFIED MAIL

Fernbacher Herzog Ziegler, LLC
PO Box 2198 Dept 8088
Memphis TN 38101

Re: Notice of Intent to Authorize Filing an Original Complaint with the Lorain County Auditor Regarding the Taxable Value of Your Property

To Whom It May Concern:

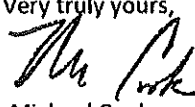
As you may know, school funding in Ohio is tied, in part, to property taxes. The taxable value of real property has a direct impact on school district funding.

This letter is to notify you that the Sheffield-Sheffield Lake City School District Board of Education intends to consider adoption of a resolution at its meeting on March 14, 2024, authorizing the filing of an original complaint with the Lorain County Auditor with respect to your property to determine its taxable value due to the recent sale.

Specifically, the Board will consider adopting such a resolution under R.C. 5715.19(A)(6)-(7) for the following property:

1. Street address and permanent parcel number: 5291 Detroit Rd Sheffield Village OH 44054 03-00-012-000-031
2. Record Owner: Fernbacher Herzog Ziegler, LLC
3. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: 19(A)(1)(d) R.C. 5715-
4. Tax year for which the complaint will be filed: Tax Year 2023.

For details regarding participation at Board meetings, please visit <https://www.sheffieldschools.org/domain/66>. If you have any other questions, please feel free to contact me.

Very truly yours,

Michael Cook

cc: Fernbacher Herzog Ziegler, LLC 5291 Detroit Rd Sheffield Village OH 44054 (via Certified Mail)

**RESOLUTION TO AUTHORIZE THE FILING
OF AN ORIGINAL TAX VALUATION COMPLAINT
AGAINST PROPERTY FOR TAX YEAR 2023
(R.C. 5715.19(A))**

The Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, met in regular session on the 14th day of March 2024, at the offices of said Board, with the following members present:

Pat Czeck
Sandra Jensen

Amy DeLuca
Skyla Lopez

The Treasurer advised the Board that the notice requirements of R.C. 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Pat Czeck moved the adoption of the following resolution:

WHEREAS, pursuant to 2021 Am. Sub. H.B. No. 126 and R.C. 5715.19(A)(6), the Board of Education may file an original complaint against real property for tax valuation purposes with respect to property that the Board does not own or lease if certain criteria are met; and

WHEREAS, the Board desires to authorize the filing of such a complaint for the property designated below (the "Property"); and

WHEREAS, the Property was both (1) sold in an arm's length-transaction as described in R.C. 5713.03 before the tax lien date, and (2) the sale price exceeds the true value of the Property appearing on the tax list for that tax year by both ten percent (10%) and five hundred thousand dollars (\$500,000.00); and

WHEREAS, on March 7, 2024, and pursuant to R.C. 5715.19(A)(7), the Board sent written notice by certified mail to the last known tax mailing address of at least one record owner of the Property and to the street address of the parcel identified in this resolution stating the Board's intent to adopt this resolution, the proposed date of adoption, and the basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel identified in the resolution. A copy of the notice is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, that:

Section 1: The Board hereby authorizes the Treasurer and the Superintendent to take all actions necessary to file an original complaint pursuant to R.C. 5715.19(A) for the following Property:

- a. Identification of parcel by street address and by permanent parcel number: 5291 Detroit Rd Sheffield Village OH 44054 03-00-012-000-031
- b. Name of at least one of the record owners of the parcel: Fernbacher Herzog Ziegler, LLC
- c. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: R.C. 5715.19(A)(1)(d)
- d. Tax year for which the complaint will be filed: Tax year 2023.

Section 2: It is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were adopted in meetings open to the public in compliance with all legal requirements including R.C. 121.22.

Amy DeLuca seconded the Motion, and upon roll call, the vote resulted as follows:

Pat Czerek - Yes
Sandra Jensen - Yes

Amy DeLuca - Yes
Sheila Lopez - Yes

Motion passed and adopted this 14th day of March 2024.

Sheila Lopez
President, Board of Education

ATTEST:

Daniel Janney
Treasurer

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 this form.
Attach additional pages if necessary.

LORAIN COUNTY
BOARD OF REVISION

This form is for **market value complaints only**. All other complaints should use DT-100.

Original complaint Counter complaint

Notices will be sent only to those named below.



2024 MAR 21 PM 1:02

	Name	Street address, City, State, ZIP code	
1. Owner of property	5041 Abbe Rd Owner, LLC	3309 Collins Lane Louisville KY 40245	
2. Complainant if not owner	Sheffield-Sheffield Lake City School District Board of Education	1824 Harris Road Sheffield OH 44054	
3. Complainant's agent	Christian M. Williams Pepple & Waggoner, Ltd.	5005 Rockside Road, Suite 260 Cleveland OH 44131	
4. Telephone number and email address of contact person 216-520-0088; cwilliams@pepple-waggoner.com			
5. Complainant's relationship to property, if not owner: Board of Education			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
03-00-001-000-189	5041 Abbe Rd, Sheffield Village OH 44035		
7. Principal use of property: 435 Drive-in Restaurant or Food Service Facility			
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
03-00-001-000-189	\$1,428,383	\$824,430	\$603,953
9. The requested change in value is justified for the following reasons: The value requested is due to a recent arm's length sale of the subject property.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 12/5/2022
and sale price \$ 1,428,383; 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.

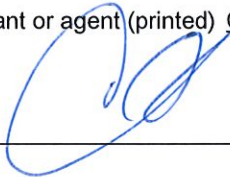
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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 3/20/24 Complainant or agent (printed) Christian M. Williams Title (if agent) Attorney

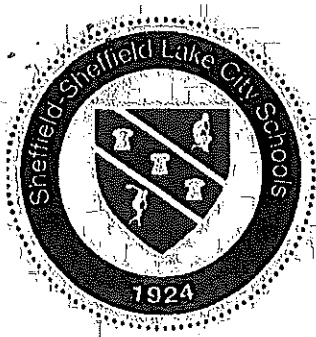
Complainant or agent (signature) 

Sworn to and signed in my presence, this 20th day of March 2024
(Date) (Month) (Year)

Notary Rachel C Pearson



RACHEL C. PEARSON
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Cuyahoga County
My Comm. Exp. 12/25/2028



Board of Education
1824 Harris Road
Sheffield, OH 44054
PH: 440-949-6181
Fax: 440-949-4204
www.sheffieldschools.org

Brookside High School
1662 Harris Road
Sheffield, OH 44054
PH: 440-949-4220

Brookside Middle School
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Forestlawn Elementary
3975 Forestlawn Avenue
Sheffield Lake, OH 44054
PH: 440-949-4238

Knollwood Elementary
4975 Oster Road
Sheffield, OH 44054
PH: 440-949-4234

March 7, 2024

VIA CERTIFIED MAIL

5041 Abbe Rd Owner, LLC
3309 Collins Lane
Louisville KY 40245

Re: Notice of Intent to Authorize Filing an Original Complaint with the Lorain County Auditor Regarding the Taxable Value of Your Property

To Whom It May Concern:

As you may know, school funding in Ohio is tied, in part, to property taxes. The taxable value of real property has a direct impact on school district funding.

This letter is to notify you that the Sheffield-Sheffield Lake City School District Board of Education intends to consider adoption of a resolution at its meeting on March 14, 2024, authorizing the filing of an original complaint with the Lorain County Auditor with respect to your property to determine its taxable value due to the recent sale.

Specifically, the Board will consider adopting such a resolution under R.C. 5715.19(A)(6)-(7) for the following property:

1. Street address and permanent parcel number: 5041 Abbe Rd Sheffield Village OH 44035 03-00-001-000-189
2. Record Owner: 5041 Abbe Rd Owner, LLC
3. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: R.C. 5715-19(A)(1)(d)
4. Tax year for which the complaint will be filed: Tax Year 2023.

For details regarding participation at Board meetings, please visit <https://www.sheffieldschools.org/domain/66>. If you have any other questions, please feel free to contact me.

Very truly yours,

Michael Cook

cc: 5041 Abbe Rd Owner, LLC 5041 Abbe Rd Sheffield Village OH 44035 (via Certified Mail)

**RESOLUTION TO AUTHORIZE THE FILING
OF AN ORIGINAL TAX VALUATION COMPLAINT
AGAINST PROPERTY FOR TAX YEAR 2023
(R.C. 5715.19(A))**

The Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, met in regular session on the 14th day of March 2024, at the offices of said Board, with the following members present:

Pat Czoch
Sandra Jensen

Amy DeLuca
Skyla Lopez

The Treasurer advised the Board that the notice requirements of R.C. 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Pat Czoch moved the adoption of the following resolution:

WHEREAS, pursuant to 2021 Am. Sub. H.B. No. 126 and R.C. 5715.19(A)(6), the Board of Education may file an original complaint against real property for tax valuation purposes with respect to property that the Board does not own or lease if certain criteria are met; and

WHEREAS, the Board desires to authorize the filing of such a complaint for the property designated below (the "Property"); and

WHEREAS, the Property was both (1) sold in an arm's length-transaction as described in R.C. 5713.03 before the tax lien date, and (2) the sale price exceeds the true value of the Property appearing on the tax list for that tax year by both ten percent (10%) and five hundred thousand dollars (\$500,000.00); and

WHEREAS, on March 7, 2024, and pursuant to R.C. 5715.19(A)(7), the Board sent written notice by certified mail to the last known tax mailing address of at least one record owner of the Property and to the street address of the parcel identified in this resolution stating the Board's intent to adopt this resolution, the proposed date of adoption, and the basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel identified in the resolution. A copy of the notice is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, that:

Section 1: The Board hereby authorizes the Treasurer and the Superintendent to take all actions necessary to file an original complaint pursuant to R.C. 5715.19(A) for the following Property:

- a. Identification of parcel by street address and by permanent parcel number: 5041 Abbe Rd Sheffield Village OH 44035 03-00-001-000-189
- b. Name of at least one of the record owners of the parcel: 5041 Abbe Rd Owner, LLC
- c. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: R.C. 5715.19(A)(1)(d)
- d. Tax year for which the complaint will be filed: Tax year 2023.

Section 2: It is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were adopted in meetings open to the public in compliance with all legal requirements including R.C. 121.22.

Amy DeLuca seconded the Motion, and upon roll call, the vote resulted as follows:

Pat Czech - Yes

Sandra Jensen - Yes

Amy DeLuca - Yes

Sheila Lopez - Yes

Motion passed and adopted this 14th day of March 2024.

Sheila Lopez
President, Board of Education

ATTEST:

Rachel Jarney
Treasurer

Complaint Against the Valuation of Real Property

**LORAIN COUNTY
BOARD OF REVISION**

Answer all questions and type or print all information. Read instructions on back before
Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use _____

Original complaint Counter complaint

Notices will be sent only to those named below.



2024 MAR 21 PM 1:01

	Name	Street address, City, State, ZIP code	
1. Owner of property	Roy A Capp, Trustee Kevin Wetherell, Trustee	62 Rustic Cabin Trl Devils Tower, WY 82714	
2. Complainant if not owner	Sheffield-Sheffield Lake City School District Board of Education	1824 Harris Road Sheffield OH 44054	
3. Complainant's agent	Christian M. Williams Pepple & Waggoner, Ltd.	5005 Rockside Road, Suite 260 Cleveland OH 44131	
4. Telephone number and email address of contact person 216-520-0088; cwilliams@pepple-waggoner.com			
5. Complainant's relationship to property, if not owner: Board of Education			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
03-00-011-102-124		5382 Abbe Rd, Sheffield Village OH 44035	
7. Principal use of property: 435 Drive-in restaurant or food service facility			
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
03-00-011-102-124	\$2,558,000	\$1,274,440	\$1,283,560
9. The requested change in value is justified for the following reasons: The value requested is due to a recent arm's length sale of the subject property.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 8/8/2022
and sale price \$ 2,558,000; 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 _____ 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.

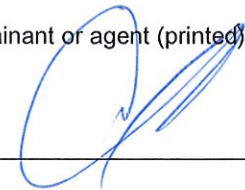
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
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- Occupancy change of at least 15% had a substantial economic impact on my property.

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.

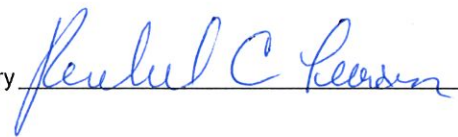
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3/20/24 Complainant or agent (printed) Christian M. Williams Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 20th day of March 2024

Notary 



RACHEL C. PEARSON
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Cuyahoga County
My Comm. Exp. 12/25/2028



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March 7, 2024

VIA CERTIFIED MAIL

Roy A Capp, Trustee
Kevin Wetherell, Trustee
62 Rustic Cabin Trl
Devils Tower WY 82714

Re: Notice of Intent to Authorize Filing an Original Complaint with the Lorain County Auditor Regarding the Taxable Value of Your Property

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1. Street addresses and permanent parcel numbers: 5382 Abbe Rd Sheffield Village OH 44035 03-00-011-102-124
2. Record Owner: Roy A Capp, Trustee & Kevin Wetherell, Trustee
3. Basis for the complaint under R.C. 5715.19(A)(1)(a) to (f) relative to each parcel: R.C. 5715-19(A)(1)(d)
4. Tax year for which the complaint will be filed: Tax Year 2023.

For details regarding participation at Board meetings, please visit <https://www.sheffieldschools.org/domain/66>. If you have any other questions, please feel free to contact me.

Very truly yours,

Michael Cook

cc: Roy A Capp, Trustee & Kevin Wetherell, Trustee, 5382 Abbe Rd Sheffield Village OH 44035 (via Certified Mail)

**RESOLUTION TO AUTHORIZE THE FILING
OF AN ORIGINAL TAX VALUATION COMPLAINT
AGAINST PROPERTY FOR TAX YEAR 2023
(R.C. 5715.19(A))**

The Board of Education of the Sheffield-Sheffield Lake City School District, Lorain County, Ohio, met in regular session on the 14th day of March 2024, at the offices of said Board, with the following members present:

Pat Czcek
Sandra Jensen

Amy DeLuca
Sheila Lopez

The Treasurer advised the Board that the notice requirements of R.C. 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Pat Czcek moved the adoption of the following resolution:

WHEREAS, pursuant to 2021 Am. Sub. H.B. No. 126 and R.C. 5715.19(A)(6), the Board of Education may file an original complaint against real property for tax valuation purposes with respect to property that the Board does not own or lease if certain criteria are met; and

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Amy DeLuca seconded the Motion, and upon roll call, the vote resulted as follows:

Pat Czech - Yes
Sandra Jensen - Yes

Amy DeLuca - Yes
Sheila Lopez Yes

Motion passed and adopted this 14th day of March 2024.

Sheila Lopez
President, Board of Education

ATTEST:
Dachul Jones
Treasurer