

Tax year 2023BOR no. 24-098DTE 1
Rev. 12/22County Lorain

Date received _____

AMENDED 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.

EXHIBIT**A**

	Name	Street address, City, State, ZIP code	
1. Owner of property	David A. Kelly, Trustee of the David A. Kelly Trust Dated July 11, 1994 as amended and restated 6/28/20	2196 Strathshire Hall Lane, Powell, Ohio 43065	
2. Complainant if not owner			
3. Complainant's agent	Howard T. Lane, Esq.		
4. Telephone number and email address of contact person 440-934-3700; hlane@fauverlegal.com Howard T. Lane, Esq., 409 East Avenue, Suite A, Elyria, Ohio 44035			
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		
04-00-016-101-213	1244 Center Road, Avon, Ohio 44011		
7. Principal use of property			
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
04-00-016-101-213	\$1,577,070.00	\$5,106,250.00	-\$3,529,180.00
9. The requested change in value is justified for the following reasons: To be supported by appraiser's report.			

 2024 MAR 28 PM 4:44
 LORAIN COUNTY
 BOARD OF REVISION
10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 3/25/2021and sale price \$ 5,375,000.00 ; 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.

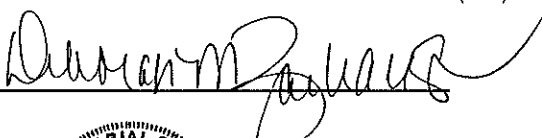
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3/28/24 Complainant or agent (printed) Howard T. Lane, Esq. Title (if agent) Attorney for Complainant

Complainant or agent (signature) 

Sworn to and signed in my presence, this 28 day of March 2024
(Date) (Month) (Year)

Notary 



DEBORAH M. ZARBAUGH
NOTARY PUBLIC • STATE OF OHIO
Comm. No. 2016-RE-580501
My Commission Expires July 23, 2026

Tax year 2023 BOR no. 24-099
 County LORAIN Date received _____

DTE 1
Rev. 12/22

Complaint Against the Valuation of Real Property

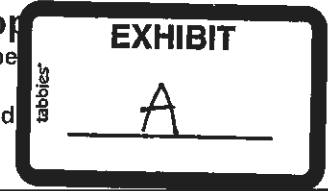
Answer all questions and type or print all information. Read instructions on back be

Attach additional pages if necessary.

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Original complaint Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code
1. Owner of property	REGAN & CYNTHIA KOWALSKI.	26440 OSBORNE RD. COLUMBIA STATION
2. Complainant if not owner		OHTO 44028
3. Complainant's agent		

4. Telephone number and email address of contact person
440-666-3480 regan_kowalski@reagan.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
1200062000070	26440 OSBORNE RD. COLUMBIA STATION OHTO 44028
1200062000072	OSBORNE RD. COLUMBIA STATION OHTO 44028

2024 MAR 28 PM 12:28
 LORAIN COUNTY BOARD OF REVISION

7. Principal use of property HOME

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
1200062000070	85,000	170,000	85,000
1200062000072	38,850	77,700	38,850

9. The requested change in value is justified for the following reasons:
 .Unbearable increase in VIOLENT behavior from COLUMBIA WAR MACHINE! Larger and more toxic burning of fuels and vehicles. Explosions that shake your home. Thick black smoke from burning fuels and entire vehicles. We cannot safely use our property when gunfire is heard from his 3 properties. Me being what I believe intimidated by out of county law enforcement training there. Helicopter flying overhead for hours firing sub machine guns blowing up and burning vehicles. This is JUST TO START WITH!

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 03.26.24 Complainant or agent (printed) REGAN KOWALSKI Title (if agent) _____

Complainant or agent (signature) *Regan Kowalski*

Sworn to and signed in my presence, this 26 (Date) day of March (Month) 2024 (Year)

Notary *Amber Kazmierczak*



AMBER KAZMIERCZAK
Notary Public
State of Ohio
My Comm. Expires
August 1, 2027

Tax year 2023 BOR no. 24-100
 County LORAIN Date received _____

DTE 1
 Rev. 12/22

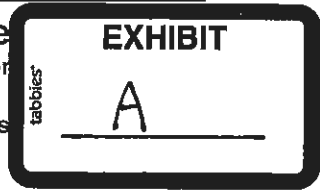
Complaint Against the Valuation of Real Property

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



	Name	Street address, City, State, ZIP code
1. Owner of property	Regan & Cynthia Kowalski Hunter Roadkill Llc	10798 Station Rd Columbia Sta. OH 44028
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number and email address of contact person 440-666-3480 regan_kowalski@reagan.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	
1200079000048	10798 Station Rd Columbia Station Ohio 44028	

2024 MAR 28 PM 12:28
 LORAIN COUNTY BOARD OF REVISORS

7. Principal use of property Home			
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
1200079000048	66,350	132,780	66,350
9. The requested change in value is justified by the following reasons: Incredible increase in violence from COLUMBIA WAR MACHINE. AT NO TIME DO WE FEEL SAFE ON OUR PROPERTY. Sheriff was called and came to the property because of bullets entering our property. Sheriff witnessed and retrieved dozens of bullets on the ground, took a report and referred it to the prosecutor. Burning of vehicles larger than ever! A HELICOPTER flying overhead then diving in to shoot and blow up vehicles resulting in fires that blacken the sky. The State Highway Patrol and the Sheriff were here and said they could do nothing to stop him. The railroad was shut down. How much more do you want?			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 12.21.22
 and sale price \$ 404,000 ; 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

ABOUT # 10 QUESTION
 PLEASE SEE ATTACHED

#10 Question

You Must know the reason my wife and i bought this property. I became very ill in August 2021. I am still dealing with the effects today. I had to retire, I sold my business. The ONLY reason we bought Marga's House (10798 Station Rd) was to stop the expansion of the COLUMBIA WAR MACHINE (Brian Lankiewicz). We had NO business buying this at that time. We have been here almost 30 years and we are trying to save our neighborhood. He said he was going to get this property when Marga is dead. We overpaid for this and we know it.

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 03.26.24 Complainant or agent (printed) REGAN KOWALSKI Title (if agent) _____

Complainant or agent (signature) *Regan Kowalski*

Sworn to and signed in my presence, this 26 day of March 2024
(Date) (Month) (Year)

Notary *Amber Kazmierczak*



AMBER KAZMIERCZAK
Notary Public
State of Ohio
My Comm. Expires
August 1, 2027

Tax year 2023 BOR no. 24-101

DTE 1
Rev. 12/22

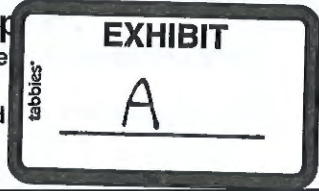
County LORAIN Date received _____

Complaint Against the Valuation of Real Property

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Attach additional pages if necessary.

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Original complaint Counter complaint
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	Name	Street address, City, State, ZIP code
*1. Owner of property	KEVIN KENNEDY	10620 Station rd Col. Sta. Ohio 44028
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number and email address of contact person 440-667-7771 kennedy54@aol.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	
1200079000050	10620 Station rd Col. Sta. Oh 44028	

2024 MAR 28 PM 12:28
 LORAIN COUNTY BOARD OF REVISION

7. Principal use of property Home			
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
1200079000050	72,500	145,000	72,500

9. The requested change in value is justified for the following reasons: COLUMBIA WAR MACHINE! Machine gun fire from a helicopter now. Explosions and toxic fires from burning vehicles and black smoke even bigger. State highway patrol, Sheriff, and Columbia Fire Dpmt. was here. Nothing was done. They let the fires burn til you had to leave your home because of the toxic smoke. Non stop gunfire and explosions sometimes 8-10 hours a day. Helicopter video made TV news. Bullets leaving his property and on and on and on. What is it going to take. Its not safe here!

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.
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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.

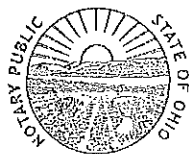
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3-26-2024 Complainant or agent (printed) Kevin Kennedy Title (if agent) _____

Complainant or agent (signature) Kevin Kennedy

Sworn to and signed in my presence, this 26 day of March 2024
(Date) (Month) (Year)

Notary Amber Kazmierczak



AMBER KAZMIERCZAK
Notary Public
State of Ohio
My Comm. Expires
August 1, 2027

Tax year 2023

BOR no. 24-102

DTE 1
Rev. 12/22

County LORAIN

Date received _____

Complaint Against the Valuation of Real Property

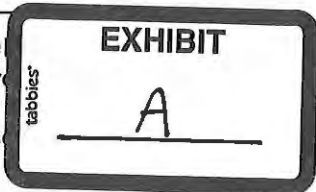
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Attach additional pages if necessary.

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Original complaint Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code
1. Owner of property	George & Alice Borgioli	26383 Osborne rd Col. Sta. Oh 44028
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person

440-864-2753 gmb567@yahoo.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

1200062000081

28383 osborne rd Col. Sta. Oh 44028

2024 MAR 28 PM 12:28
 LORAIN COUNTY
 BOARD OF REVISION

7. Principal use of property home

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
1200062000081	52,650	105,300	52,650

9. The requested change in value is justified for the following reasons: COLUMBIA WAR MACHINE. Its not safe her anymore. We have our grandchildren here several days a week. The increase in violent behavior with helicopter firing machine guns and blowing up vehicles. The thick black smoke blankets the neighborhood. Children should not have to BREATHE this TOXIC air. Machine gun fire, gun fire, explosions and toxic fires burn themselves out because the Columbia Fire dpmt. won't put them out. How is this possible? The Sheriff, Prosecutor, Highway patrol and the Fire dpmt all say there is nothing they can do. Year after year nothing is done.

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.

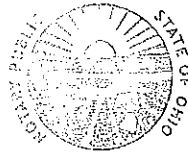
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3-26-2024 Complainant or agent (printed) GEORGE Bongjoh Title (if agent) _____

Complainant or agent (signature) *George Bongjoh*

Sworn to and signed in my presence, this 26 day of March 2024
(Date) (Month) (Year)

Notary *Amber Kazmierczak*



AMBER KAZMIERCZAK
Notary Public
State of Ohio
My Comm. Expires
August 1, 2027

Clear Form

Tax year 2023 BOR no. _____
County Lorain Date received _____

DTE 1
Rev. 12/22

Complaint Against the Valuation of Real Property

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

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Original complaint Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code	
1. Owner of property	Ohio Transport Corp.	5593 Hamilton Middletown Road, Middletown, OH 45044	
2. Complainant if not owner	Columbia Local School District Board of Education	25796 Royalton Road, Columbia Twp., OH 44028	
3. Complainant's agent	Brindza McIntyre & Seed LLP	1111 Superior Avenue, Suite 620, Cleveland, OH 44114	
4. Telephone number and email address of contact person <u>216-621-5900 dseed@bms-law.com</u>			
5. Complainant's relationship to property, if not owner <u>Board of Education</u>			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
<u>12-00-096-000-048, 12-00-096-000-051</u>	<u>27680 Royalton Road</u>		
	<u>Columbia Twp.</u>		
7. Principal use of property <u>Warehouse</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
<u>12-00-096-000-048</u>	<u>\$761,750</u>	<u>\$209,430</u>	<u>+/- \$552,320</u>
<u>12-00-096-000-051</u>	<u>\$38,250</u>	<u>\$38,250</u>	<u>+/- \$0</u>
9. The requested change in value is justified for the following reasons: <u>Recent sale of property.</u>			

2024 MAR 28 PM 12:42
BOARD OF REVISOR
LORAIN COUNTY

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 4.22.2022
and sale price \$ 800,000 ; 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. section 5715.19(A)(2) for a complete explanation.

- The property was sold in an arm's length transaction.
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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 03/27/2024 Complainant or agent (printed) David H. Seed (0066033) Title (if agent) Attorney

Complainant or agent (signature) *David H. Seed*

Sworn to and signed in my presence, this 27th day of March 2024
(Date) (Month) (Year)

Notary *Joleen Marie Bradley*



JOLEEN MARIE BRADLEY
Notary Public
State of Ohio
My Comm. Expires
August 23, 2025

Clear Form

Tax year 2023 BOR no. _____

DTE 1
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County Lorain Date received _____

Complaint Against the Valuation of Real Property

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Attach additional pages if necessary.

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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 Stopper Family Corporation	P.O. Box 360256, Strongsville, OH 44136	
2. Complainant if not owner	Columbia Local School District Board of Education	25796 Royalton Road, Columbia Twp., OH 44028	
3. Complainant's agent	Brindza McIntyre & Seed LLP	1111 Superior Avenue, Suite 620, Cleveland, OH 44114	
4. Telephone number and email address of contact person <u>216-621-5900 dseed@bms-law.com</u>			
5. Complainant's relationship to property, if not owner <u>Board of Education</u>			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
<u>12-00-001-000-048</u>	<u>8000 North Marks Road</u>		
	<u>Columbia Twp.</u>		
7. Principal use of property <u>Warehouse</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
<u>12-00-001-000-048</u>	<u>\$1,543,800</u>	<u>\$357,590</u>	<u>+/- \$1,186,210</u>
9. The requested change in value is justified for the following reasons: <u>Recent sale of property.</u>			

2024 MAR 28 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 11.28.2022
and sale price \$ 1,543,800 ; 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. 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 03/27/2024 Complainant or agent (printed) David H. Seed (0066033) Title (if agent) Attorney

Complainant or agent (signature) *David H. Seed*

Sworn to and signed in my presence, this 27th day of March 2024
(Date) (Month) (Year)

Notary *Joleen Marie Bradley*



JOLEEN MARIE BRADLEY
Notary Public
State of Ohio
My Comm. Expires
August 23, 2025

Tax Year 2023

BOR No. _____

DTE 1
Rev. 12/22

County LORAIN

Date Received: _____

COMPLAINT AGAINST THE VALUATION OF

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

This form is for full market value complaints only. All other complaints shall be filed on Form 100.

ORIGINAL COMPLAINT COUNTER-COMPLAINT



NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
1. Owner of Property	ARG MPELYOH001, LLC 2398 E. Camelback Road, Suite 300, Phoenix, AZ 85016
2. Complainant if not Owner	Board of Education of the Midview Local School District 13050 Durkee Road, Grafton, OH 44044
3. Complainant's Agent	Peters Kalail & Markakis Co., L.P.A. 6480 Rockside Woods Blvd. South, Suite 300, Cleveland, OH 44131
4. Telephone number and email address of contact person	(216) 503-5055 kkalail@ohioedlaw.com
5. Complainant's relationship to property if not owner	School Board

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

6. Parcel number from tax bill	Address of property
1100092000090	38295 Chestnut Ridge Road

2024 MAR 28 PM 12:37
LORAIN COUNTY BOARD OF REVISION

7. Principal use of property: Small Detached Retail

8. The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero 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
1100092000090	\$3,952,180	\$2,500,000	+\$1,452,180

9. The requested change in value is justified for the following reasons:
The recent sale price of the subject property reflects the best indication of value.

10. Was property sold in the last 3 years? Yes No Unknown If yes, show date of sale 03/02/2022 and sale price \$ 3,952,182; and attach information explained in "Instruction for Questions 10" on back.

11. If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last 3 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 ORC 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 March 27, 2024 Complainant or Agent Karrie M. Kalail Title (if agent) Attorney
Sworn to and signed in my presence, this 27th day of March year 2024



BETH MAY JONAS
Notary Public
State of Ohio
My Comm. Expires
October 11, 2027

Beth May Jonas
Notary Public

Tax Year 2023

BOR No. _____

DTE 1

Rev. 12/22

County LORAIN

Date Received: _____

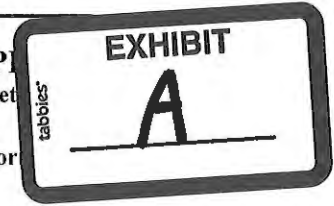
COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

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

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

ORIGINAL COMPLAINT

COUNTER-COMPLAINT



NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name	Street Address, City, State, Zip Code
1. Owner of Property Donel Sprenger	7575 Pelican Bay Blvd., 1508, Naples, FL 34108
2. Complainant if not Owner Board of Education of the Firelands Local School District	112 North Lake St, S. Amherst, OH 44001
3. Complainant's Agent Peters Kalail & Markakis Co., L.P.A.	6480 Rockside Woods Blvd. South, Suite 300, Cleveland, OH 44131
4. Telephone number and email address of contact person	(216) 503-5055 kkalail@ohioedlaw.com
5. Complainant's relationship to property if not owner	School Board

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

6. Parcel number from tax bill	Address of property
01-00-012-000-010	Shady Lake Drive

2024 MAR 28 PM 2:47
LORAIN COUNTY BOARD OF REVISION

7. Principal use of property: Other Agricultural

8. The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero 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
01-00-012-000-010	\$970,000	\$97,700	+\$872,300

9. The requested change in value is justified for the following reasons:
The recent sale price of the subject property reflects the best indication of value.

10. Was property sold in the last 3 years? Yes No Unknown If yes, show date of sale 01/04/2022 and sale price \$ 970,000; and attach information explained in "Instruction for Questions 10" on back.

11. If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last 3 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 ORC 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 March 25, 2024 Complainant or Agent Karrie M. Kalail Title (if agent) Attorney
Sworn to and signed in my presence, this 25th day of March year 2024



BETH MAY JONAS
Notary Public
State of Ohio
My Comm. Expires
October 11, 2027

Beth May Jonas
Notary Public

Tax Year 2023

BOR No. _____

DTE I
Rev. 12/22

County LORAIN

Date Received: _____



COMPLAINT AGAINST THE VALUATION OF REAL

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 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	AJM, LLC 4216 Dewitt Avenue, Mattoon, IL 61938
2. Complainant if not Owner	Board of Education of the Midview Local School District 13050 Durkee Road, Grafton, OH 44044
3. Complainant's Agent	Peters Kalail & Markakis Co., L.P.A. 6480 Rockside Woods Blvd. South, Suite 300, Cleveland, OH 44131
4. Telephone number and email address of contact person	(216) 503-5055 kkalail@ohioedlaw.com
5. Complainant's relationship to property if not owner	School Board

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

6. Parcel number from tax bill	Address of property
10-00-003-132-043	430 Oberlin Road

2024 MAR 29 PM 12:37
LORAIN COUNTY
BOARD OF REVISION

7. Principal use of property: Department Store

8. The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero 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
10-00-003-132-043	\$3,500,000	\$2,777,990	+\$722,010

9. The requested change in value is justified for the following reasons:
The recent sale price of the subject property reflects the best indication of value.

10. Was property sold in the last 3 years? Yes No Unknown If yes, show date of sale 06/30/2022 and sale price \$ 3,500,000; and attach information explained in "Instruction for Questions 10" on back.

11. If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last 3 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 ORC 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 March 27, 2024 Complainant or Agent Karrie M. Kalail Title (if agent) Attorney
Sworn to and signed in my presence, this 27th day of March year 2024



BETH MAY JONES
Notary Public
State of Ohio
My Comm. Expires
October 11, 2027

Beth May Jones
Notary Public

Tax year 2024 BOR no. _____

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 this form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use Form 960.

Original complaint Counter complaint

Notices will be sent only to those named below.



	Name	Street address, City, State, ZIP code
1. Owner of property	Santo + Jennifer Pinzone	26652 Glencove Trl. Columbia Station, OH 44028
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number and email address of contact person 216-630-8414 santopinzone@yahoo.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	
12-00-080-000-054	26652 Glencove Trl. Columbia Station, OH 44028	

2024 MAR 28 PM 12:35
LORAIN COUNTY
BOARD OF REVISION

7. Principal use of property Single Family Home

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
12-00-080-000-054	\$ 230,820	\$ 461,640	\$ 230,820

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

Proximity to gun range -- We are in the direct path of a shooting range (1,851 ft. away). The owner has shot high caliber weapons and has shot out of a helicopter. Bullets have hit our neighbor's patio. The shooting is a constant

noise nuisance and we are unable to enjoy our property. Our family is scared. The Sheriff's Department advised us to go to our basements during shooting.

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 3/21/24 Complainant or agent (printed) Santo Pinzone Title (if agent) _____

Complainant or agent (signature) *[Signature]*

Sworn to and signed in my presence, this 21 day of March 2024
(Date) (Month) (Year)

Notary *[Signature]*



DEREK M. BAUMGARTNER
Attorney At Law
NOTARY PUBLIC
STATE OF OHIO
My Commission Has
No Expiration Date
Section 147.03 O.R.C.

Tax year 2024 BOR no. _____

DTE 1M
Rev. 02/19

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. Attach additional pages if necessary.

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

1. Owner of home		Name Mary C Zudell		Street address, City, State, ZIP code 142 Island Drive Elyria OH 44035	
2. Complainant if not owner					
3. Complainant's agent					
4. Telephone number of contact person				(440) 610-2066	
5. Email address of complainant				zudellmary@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				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		
03-96-4	31,000	36,030	5,030		
10. The requested change in value is justified for the following reasons: This is a manufactured home. These homes do not increase in value; normally they decrease.					

2024 MAR 28 PM 2:39
LORAIN 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 03/01/2024 Complainant or agent Mary C Zudell Signature _____ Title agent

Sworn to and signed in my presence, this 28th day of Mar 2024

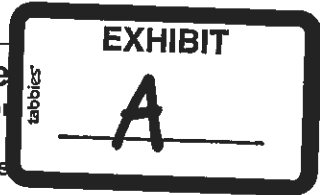
Notary Barbara A White Signature _____



Tax year 2023 BOR no. _____

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 130.

Original complaint Counter complaint

Notices will be sent only to those named below.

T13166-23	Name		Street address, City, State, ZIP code	
1. Owner of property	IRG Amherst I, LLC		Jessica Anderson IRG Realty Advisors, LLC 4020 Kinross Lakes Parkway Richfield, OH 44286	
2. Complainant if not owner	N/A			
3. Complainant's agent	Robert K. Danzinger Sleggs, Danzinger & Gill Co., LPA		820 W. Superior Ave., 7 th Floor Cleveland, OH 44113	
4. Telephone number and email address of contact person (216) 771-8990 jfisher@sdglegal.net				
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		
05-00-009-000-095		112 N Lake St. South		
05-00-010-101-049		Amherst		
7. Principal use of property previous BOE building				
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	
05-00-009-000-095	2,380	273,920	-271,540	
05-00-010-101-049	7,620	875,050	-867,430	
TOTAL	10,000	1,148,970	-1,138,970	
9. The requested change in value is justified for the following reasons: Recent arm's length sale of property.				

2021 MAR 28 PM 12:35
 LORAIN COUNTY
 BOARD OF REVISION

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 12/09/2022 and sale price \$ 10,000; 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. N/A

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.

N/A

- 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 3-27-24 Complainant or agent (printed) Robert K. Danzinger
Title (if agent) Attorney

Complainant or agent (signature) *Robert K. Danzinger*

Sworn to and signed in my presence, this 27th day of March 2024
(Date) (Month) (Year)

Notary *Jennifer Fischer*



JENNIFER FISCHER
Notary Public, State of Ohio
My Commission Expires:
October 13, 2025

Tax year 2024 BOR no. _____

DTE 1M
Rev. 02/19

County Lorain Date received _____

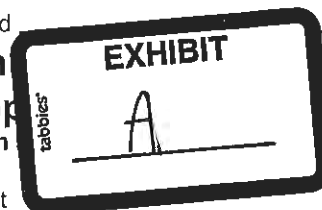
Complaint Against the Valuation of a Man Mobile Home Taxed Like Real Prop

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

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	Ann Dudek	378 Westwoods Amherst, Oh 44001
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number of contact person	440-752-1648	
5. Email address of complainant	adudek2009@yahoo.com	
6. Complainant's relationship to home, if not owner	owner	
If more than one home is included, see "Multiple Homes" on back.		
7. Registration number from tax bill	Address of home	
100-40-6	378 Westwoods Amherst, Oh (44001)	

2024 MAR 28 AM 11:58
LORAIN COUNTY
BOARD OF REVISION

8. Principal use of home dwelling - my home - shelter for family

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
100-40-6	\$9,000 ^{and} 7x	25,550	

10. The requested change in value is justified for the following reasons:
I have lived in the mobile home 8 yrs. I bought it for \$7,000.00. I have not done any upgrades to the house. The house has many issues and is definitely not worth what my taxes say. My house is a 1980 home

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 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 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.

4 yrs old trailer.

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 3-28-24 Complainant or agent Ann Dudek Signature _____ Title (if agent) _____

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

Notary _____
Signature

*

Ann Dudek

My house is an older model mobile home. A few years ago a new company bought the park I live in. They took out a lot of older mobile homes and brought in new ones. On my street I have a lot of newer model homes. That are nice and worth more than my home. Unfortunately my home is a 1980 model. If I ever was to move I am sure the mobile home will be demolished not resold.

Thank you for your time,
Ann Dudek

LEWIS & CLARK COUNTY
BOARD OF REVISION
2024 MAR 28 AM 11:58