

Tax year 2025 ~~2024~~ ~~2025~~ BOR no. 3603-31-2025

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

### Complaint Against the Valuation of Real Property

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

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint  Counter complaint

Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Squog Properties LLC	5102 N 31st Pl Unit 417 Phoenix, AZ85016-4519	
2. Complainant if not owner			
3. Complainant's agent	Barbara Sapienza	same as LLC	
4. Telephone number and email address of contact person <span style="float:right;">(631)921-4138 bcsapienza@yahoo.com</span>			
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	
27-17-001-163.00		201 Washington ST S	
7. Principal use of property <b>None: no use to LLC; unable to rent or sell</b>			
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
27-17-001-163.00	72,000	132,600	-50,600
9. The requested change in value is justified for the following reasons:  Property offered for sale at \$75,000 with no interest. Was medical facility but needs extensive renovations. Wi entity at 50% of 2025 County appraisal.			

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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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 03/22/2025 Complainant or agent (printed) Barbara Sapienza Title (if agent) President

Complainant or agent (signature) *Barbara C Sapienza*

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ (Date) (Month) (Year)

Notary \_\_\_\_\_

**RECEIVED**  
MAR 24 2025  
HIGHLAND COUNTY AUDITOR