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APR 07 2025

Tax year 2024 2025 BOR no. 3604-48-2025

DTE 1
Rev. 12/22

County Highland Date received _____

HIGHLAND COUNTY AUDITOR **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.

T4155-24	Name	Street address, City, State, ZIP code
1. Owner of property	Hillsboro Cedar Woods, Ltd.	Lori Ray The Millennia Companies 127 Public Square 4000 Key Tower Cleveland, OH 44114-1310
2. Complainant if not owner	N/A	
3. Complainant's agent	Steven R. Gill 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
25-05-001-003.00	200 Henry Sauner Rd
	Hillsboro

7. Principal use of property: apartments

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
25-05-001-003.00	2,000,000	3,577,100	-1,577,100

9. The requested change in value is justified for the following reasons:
This is a federally subsidized residential rental property, and the value is based on the formula in RC 5713.031 and RC 5715.01 under HB33.

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. 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

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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 3-8-25 Complainant or agent (printed) Steven R. Gill Title (if agent) Attorney

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 8th day of March 2025
(Date) (Month) (Year)

Notary [Signature]



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