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Clear Form

MAR 28 2025

Tax year 2024, 25 BOR no. 3604-26-2025

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.

	Name	Street address, City, State, ZIP code
1. Owner of property	<u>Steve Wilkin/William</u>	<u>229 E. Beach Str. Hillsboro OH 45133</u>
2. Complainant if not owner		<u>7360 Middlebrook Circle</u>
3. Complainant's agent	<u>Steve Wilkin</u>	<u>Nashville TN 37221-6545</u>
4. Telephone number and email address of contact person		<u>229 E. Beach Street Hillsboro OH 45133</u>

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
<u>25-35-001-019.00</u>	<u>125 S. High Street Hillsboro OH 45133</u>
<u>25-35-001-020.00</u>	<u>123 S. High Street Hillsboro OH 45133</u>
<u>25-44-001-121.00</u>	<u>113 E. South Street Hillsboro OH 45133</u>

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
<u>25 35 001 019 00</u>	<u>97,942</u>	<u>132,900</u>	<u>(34,958)</u>
<u>25 35 001 020 00</u>	<u>127,459</u>	<u>171,400</u>	<u>(43,941)</u>
<u>25 44 001 121 00</u>	<u>72,977</u>	<u>89,000</u>	<u>(16,023)</u>

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

Based on the ratio of CPI for current year 2025 to the CPI of the first year of pre-2024 market value and the ratio is multiplied by the pre-2024 market value.

Source: CPI Bureau Labor Statistics > Geographic Information > Midwest > TABLE > MIDWEST SIZE CLASS B/C (2.5 million or less) > December 1996=100

(CONTINUED)

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

Parcel number	CPI Feb 2025	CPI Feb. Year	CPI INCREASE (RATIO)	PRE 2024 VALUE	OPINION VALUE
<u>25-35-001-019.00</u>	<u>189.006</u>	<u>2020: 150.523</u>	<u>189.006/150.523 = 1.256</u>	<u>78,000</u>	<u>97,942</u>
<u>25-35-001-020.00</u>	<u>189.006</u>	<u>2021: 153.478</u>	<u>189.006/153.478 = 1.231</u>	<u>103,500</u>	<u>127,459</u>
<u>25-44-001-121.00</u>	<u>189.006</u>	<u>2022: 156.432</u>	<u>189.006/156.432 = 1.208</u>	<u>60,400</u>	<u>72,977</u>

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.

N/A

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.

N/A

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 3-26-25 Complainant or agent (printed) Steven W. Herin Title (if agent) Co Owner

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 3-26-25 day of _____ (Date) _____ (Month) _____ (Year)

Notary [Signature]



Fred J. Beery, Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration Date
Sec 147.03 RC