

Tax year 2024 BOR no. 3604-16-2025
 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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	ZC Pharmacy Sub DST	c/o Walgreen Co., P.O. Box 1159, Deerfield, IL 60015	
2. Complainant if not owner	Walgreen Co.	c/o Brian Grossman, 104 Wilmot Rd - MS# 3301, Deerfield, IL 60015	
3. Complainant's agent	Siegel Jennings Co., L.P.A.	23425 Commerce Park Drive, Suite 103, Cleveland, OH 44122	
4. Telephone number and email address of contact person 216-763-1004 siegeljennings@siegeltax.com			
5. Complainant's relationship to property, if not owner Tenant			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
25-09-001-011.01		1090 Northview Dr., 25 - Hillsboro Corp-Hillsboro CSD	
7. Principal use of property 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
25-09-001-011.01	\$1,800,000	\$2,577,500	(\$777,500)
9. The requested change in value is justified for the following reasons: Recent sale(s) of comparable properties. Physical economic, functional depreciation or obsolescence. Economic valuation based on gross or net income.			

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

- 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 3/13/2025 Complainant or agent (printed) Cecilia Hyun Title (if agent) ATTORNEY/AGENT

Complainant or agent (signature) *Cecilia Hyun*

Sworn to and signed in my presence, this 13th day of March 2025
(Date) (Month) (Year)

Notary *Cheryl A Kostura*



CHERYL A. KOSTURA
NOTARY PUBLIC • STATE OF OHIO
My Commission Expires Dec. 18, 2026

RECEIVED
MAR 19 2025
HIGHLAND COUNTY AUDITOR