

**Senate Ways and Means Committee
Substitute HB 343 Opponent Testimony
December 5, 2018**

Chairman Eklund, Vice Chair Terhar, Ranking Minority Member Williams and members of the Ways and Means Committee. My name is Kerri Johnson, Treasurer/CFO for the Anthony Wayne Local School District, in Lucas County Ohio. Joining me today is Ryan Stechschulte, Treasurer/CFO of Toledo Public Schools, in Lucas County Ohio. Thank you for the opportunity to speak to you today in opposition of Substitute House Bill (Sub. HB) 343.

I have been a treasurer for 26 years and an assistant treasurer for 3 years, giving me 29 years of experience in the school finance office. Ryan has been a treasurer/CFO for the past 25 years. Although many 'bills' have represented a great amount of importance to our careers, we have never felt the importance of involvement, professionally and personally, as we do today, which is why we are here.

We strongly believe Substitute HB 343 originates from the residential complaints filed in Lucas County. We believe this is because the legislator who introduced HB 343 is from Lucas County and is aware of the complaints received by school districts due to the ongoing media coverage it has received. It is public knowledge in Lucas County that there is a philosophical difference between the county auditor and the school districts concerning the process for maintaining the most accurate property values possible.

In my 12 years at Anthony Wayne, this has only become a major issue in the last two years. In 2017 (regarding Tax Year (TY) 2016 cases), the Auditor held "help clinics" in each district to help residents file counter-complaints against the school districts concerning the increase in property values we were seeking. The meetings were open to all taxpayers. Computers and staff, were available to assist them with this process.

A short time after that, the Auditor met individually with each district asking them to drop their 2016 cases, telling us that she would make each district whole with excess money from the Real Estate Assessment fund, which is an account funded by auditor and treasurer fees deducted when property tax payments are issued to schools and municipalities. In exchange for dropping the pending challenges, school districts were given money to offset the lower tax revenue (because of values that were set too low). [See the attached Toledo Blade article.](#)

When it came time to file claims (or counter-claims) with the County Board of Revision (BOR) on the TY 2017 cases (in early 2018), Lucas County was in a reappraisal year. Districts were asked by the County Auditor to abandon the property challenges and to "let me do my job and the reappraisal will correct the problem." Districts, once again, dropped their cases in anticipation that values would be set appropriately.

Again, 2018 is a reappraisal year for Lucas county. In talking with staff at the Ohio Department of Taxation (ODT), and using data from their website [\(see attached](#)

[resource from ODT #1](#)), the median ratio (taxable value to market value) should be between 90 percent and 110 percent to best reflect actual market conditions. In practice, the ODT aims to have the ratios in the year of reappraisal or triennial update to be at least 90 percent and, preferably, in the 92-94 percent range.

The Lucas County Auditor assured school districts that property valuations would be corrected through the reappraisal process. Yet the Anthony Wayne Local School District's, cumulative percent of market value is at 88.50%. Broken down by jurisdiction (the district has four), the percentages are 91.01%, 86.61%, 93.5% and 83.06% ([see attached resource from ODT #2](#)). Of the residential cases for TY 2017, the values of the residential homes were set at an average of 66% of the sale price ([see attached Sales Data](#)). If homes were valued fairly, the number of cases filed with the BOR could be minimal. The Toledo Public Schools' cumulative percent of market value is at 85.33%.

This data leads us to believe the problem of undervalued property in our districts will not in fact be corrected through reappraisal. We have obtained the [attached letter \(ODT\)](#) from the State Tax Commissioner, dated November 27, addressed to the Lucas County Auditor. This letter indicates that the Commissioner also finds progress is needed in accurately assessing property values across the county .

Ryan will now continue our testimony.

Thank your Mr. Chairman for allowing me to speak.

The Anthony Wayne Local Schools and the Toledo Public Schools are informed of potential property owner claims (anything above a \$50,000 variation in value), according to Ohio law. However, our districts choose to only contest residential properties with a variation of over \$100,000 in value (for both original property valuation claims and counter-claims).

Our districts work with local Lucas County attorneys. They, on behalf of the district, will initiate a complaint to increase the value. However, as treasurers, we personally review the cases with the attorney before they are filed at the BOR, in order to understand any unique circumstances, on commercial property mainly, such as school donation agreements or community reinvestment areas, etc.

This process followed by both our districts is what we are permitted to do by law as part of a fair system of checks and balances. Our Boards of Education feel this legal process is fair to all taxpayers because it insures that everyone is paying their fair share. Allowing properties to remain undervalued is unfair and essentially results in higher taxes being paid by other taxpayers.

Many times the challenges we file are based on actual property sales. Typically, we would look at properties that have been sold during the previous TY. These are instances where the BOR has the benefit of information from an arm's length transaction, and typically, when financed, the financial institution will have required an

appraisal. There should be no doubt about the market value of the property in such cases.

That said, I want to share with you some information about a specific example where the Toledo Schools has worked to achieve a reasonable solution for achieving accurate taxable values.

Recently, a commercial entity in Toledo purchased 13 contiguous parcels of property for \$4 million or \$38 per square foot. Prior to the sale, the 13 parcels were valued at \$700,000 or \$6.65 per square foot. Through negotiations, consultation with appraisers and studying prior sales in the area, Toledo Public Schools was able to negotiate a settlement (\$23sq/ft) that all parties involved felt was fair and equitable.

The current property valuation and tax system has worked to benefit its taxpayers for decades. Through the BOR, the system affords all interested parties the ability to participate in the process, providing a proper procedure to preserve and maintain fair and equal taxation practices. The new mandates in Sub. HB 343 appear to discourage boards of education from accessing the BOR process through making the process more restrictive. This result will negatively impact not only school districts, but also the residential and commercial property owners whose values are accurate.

Rather than enacting the changes in Sub. HB 343, school board members should be required to set parameters for when the district would challenge property values, such as the types of property, dollar amounts and/or percentage change. Our Districts have done this. Our procedures allow taxpayers fairness and equality in the actions the district takes. County Auditors should be required to set (and follow) similar parameters as well when it comes to valuing properties, increasing and decreasing values, etc.

This concludes our testimony. We urge you to reject Sub. HB 343. Thank you for your time and we will be happy to address your questions.

\$1.50 • 50 PAGES

TOLEDO, OHIO, FRIDAY, OCTOBER 15, 2010

Auditor Lopez will give \$4.5M to schools, agencies

Money comes from office's savings

By JAVONTE ANDERSON
BLADE STAFF WRITER

Lucas County Auditor Anita Lopez is prepared to give local tax authorities more than \$4.5 million in an effort to curtail school districts from contesting property values to gain more money from homeowners.

Ms. Lopez's hefty savings account is a direct result of her cutting 30 percent of her budget since she was elected in 2007, she told 'The Blade' on Thursday.

The bulk of the \$5.2 million in the auditor's savings was accrued by consolidating her staff. There were 143 employees in the auditor's office in 2007 compared to 112 in 2010, according to Lucas County annual financial reports.

"If you eliminate close to 40 positions with health benefits and people making an average of \$60,000 that adds up," Ms. Lopez said. "It didn't happen overnight."

The county auditor receives a portion of property tax dollars that go into a real estate assessment fund. Ms. Lopez said she'll keep \$700,000 in savings and refund the remaining \$4.5 million to local taxing authorities, more than half of which will be apportioned to Lucas County school districts.



Lopez

The school districts stand to receive more than \$2.6 million. The remaining \$1.7 million would be distributed between

Metroparks Toledo, TARTA, the Toledo-Lucas County Port Authority, the Toledo Zoo, and other area entities.

But Ms. Lopez's primary reason for this multimillion savings account is to alleviate the burden of homeowners whose property tax bills increase as a result of school districts contesting their home values, she said.

Disputing home values is a long-standing practice that allows schools to collect extra funding. All school districts in Lucas County, with the exception of Ottawa Hills Schools, filed complaints refuting the values of homes, thereby increasing homeowners' property tax bills.

Toledo Public Schools filed 167 complaints in 2010, and there were 101 filed by Springfield, 99 by Anthony Wayne, 50 by Washington Local, 44 by Maumee, and 26 by Oregon.

The disputes over school

See AUDITOR, Page A3

BY THE NUMBERS

This is a breakdown of the funds each Lucas County school district will receive next year from Lucas County Auditor Anita Lopez.

Anthony Wayne LSD*	\$251,548.88
Maumee CSD**	\$181,858.03
Oregon CSD	\$200,903.23
Ottawa Hills LSD	\$93,762.03
Springfield LSD	\$241,687.92
Sylvania LSD	\$500,001.45
Toledo CSD	\$905,893.42
Washington LSD	\$315,748.49
Evergreen LSD	\$11,078.49
Olsego LSD	\$6,015.46
Swanton LSD	\$16,571.10
Four County Career Center	\$1,418.13
Popla Career Center	\$45,365.38
Schools Totals	\$2,852,751.37

*Local school district **City school district

SOURCE: Lucas County Auditor's Office

THE BLADE

Scores mi from Calif



Firefighters put out a hot spot from a wild square miles Thursday, an area as large as

Search for bodies u

BLADE NEWS SERVICES

SONOMA, Calif. — Firefighters struggled to gain ground Thursday against wildfires that have killed at least 31 people in Northern California and left hundreds missing in the chaos of mass evacuations in the heart of the state's wine country.

The latest casualty figures represent the greatest loss of

lives from a wildfire ever. With 3,500 homes in called No-rank among tive in state. Many o-burned ou-fires grew square mi-as New Yo

House OKs \$3

BLADE NEWS SERVICES

WASHINGTON — The Republican-controlled U.S. House of Representatives voted 353-69 on Thursday to approve \$30.5 billion in emergency relief for Puerto Rico and other areas hit by recent disasters.

Senate approval is expected in coming weeks.

All 69 votes against the aid came from Republicans. Rep

True

of them (R., Urban Three men — (D., Tol Bowling Walberg voted in House (R. —

image2.jpeg



ASSOCIATED PRESS
Mayor Chris Canning
ave people.

ones," he said.
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fied using medical de-
uncovered in the
ied heaps that were
omes. Metal implants,
s artificial hips, have
nbers that helped put
to victims, he said.
more than 8,000 firefighters
e battling the blazes,
ore manpower and
ent was pouring in
far away as Australia,
said.

Igniting Sunday in
ross eight counties,
s have transformed
ighborhoods into
nds. An estimated
people have been
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count of 22 fires on
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because two large
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Harvey

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with dioxins —
nked to cancer
lects.

help consumers.
A major small business
group praised the President,
while doctors, insurers, and

ums.
But those who get no subsi-
dies are exposed to the full
brunt of cost increases.

Auditor

Continued from Page A1

boards challenging property
values have grown more in-
tense in recent weeks with
homeowners across several
school districts publicly de-
nouncing the practice.

Sylvania recently agreed to
stop filing residential property
value complaints, while
Springfield schools just did it
this week.

The Springfield Local Board
of Education voted unani-
mously Wednesday night to
stop contesting values after
Ms. Lopez offered to compen-
sate the district for lost reve-
nue.

Ms. Lopez is hoping that other
school districts follow suit.

"With the state decreasing
school funding, it put the
school districts back against
the wall," Ms. Lopez said. "But
homeowners shouldn't be
punished."

Despite two districts agree-
ing to stop challenging resi-
dential property values, hun-
dreds of homeowners
throughout the county are still
affected by the practice.

Lisa Majewski said she was
distracted when she received a
letter from Toledo Public
Schools informing her that her
Spencer Township property
taxes will increase by \$3,500
annually after the district con-
tested the appraised value of
her home.

"If my property taxes go up
this much, I won't be able to
afford this house and I will
have to move," said Ms. Ma-
jewski, who purchased her
home last year. "My hopes and
dreams will go completely
down the tubes."

Ms. Lopez has scheduled a
meeting with the remaining
Lucas County school districts
hoping she can persuade them
to drop all residential property
value complaints from 2016.

"This is putting school dis-
tricts against citizens," she
said. "It's time to take this mat-
ter up with the state of Ohio.
The division in the community
concerning property taxes is a
byproduct of faulty state fund-
ing legislation."

TPS Treasurer Ryan Stech-
schulte said he believes every
property should be valued ac-
curately in the TPS district, but
said the school board will re-
view Ms. Lopez's offer and an-
alyze it to see if it is a viable op-
tion.

Under Ms. Lopez's plan, the
district would receive more
than \$900,000, which is more
than any other school district.

In addition to trimming her
staff, Ms. Lopez said she lim-
ited travel expenses, sold at
least 10 vehicles that employ-
ees of the auditor's office were
driving, and even reduced of-
fice supplies.

"We didn't need all the bells
and whistles," she said. "Every
little thing mattered."

Mark Wilson, business agent
for Teamsters 20, which rep-
resents 12 managers and assis-
tant managers in the auditor's
office, said staffing has remained
stable in the last 3½ years.

"The numbers have been
pretty steady," he said.

The United Auto Workers
Local 12 represents 43 employ-
ees, ranging from line staff to
professionals, in the auditor's
office. A spokesman for that lo-
cal could not be reached for
comment.

The auditor's \$5.2 million is
not a part of the general fund
and state law permits her to
use that money at her discre-
tion.

"I could have spent this
money or saved it, but I chose
to save it for the taxpayers,"
Ms. Lopez said.

Staff writer Mark Reiter con-
tributed to this report.

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RESIDENTIAL SALES DATA BY COUNTY AND JURISDICTION

Valid for sales from 2005 through 2016 as well as through 2017 for those counties undergoing reappraisal or update in 2018 or 2019

The attached spreadsheet contains residential property sales data by county from calendar year 2005 through 2016; in addition 2017 data is available for those counties experiencing an update or reappraisal during 2018 or 2019. The spreadsheet shows for each county and subdivision (city, village, or township), the number of residential sales, the median sales price for each period, and the median ratio of the county auditor's market value to sale price. The spreadsheet is divided into three worksheets; each worksheet contains information for counties going through either reappraisal or triennial update in the year indicated.

The number of sales reported in the spreadsheet includes only those sales that are considered valid for use in sales ratio studies. Excluded are sales due to foreclosure, sales between family members, sales where only a portion of a parcel is part of the transaction, and other sales that are not deemed to be arm's-length transactions by a willing seller. In addition, sales where the price of the transaction differs from the market value for tax purposes by more than 50 percent are also excluded.

The final column in the table is the median ratio of the market value for tax purposes as a percentage of sales price within each jurisdiction. Under guidelines established by the International Association of Assessment Officers (IAAO), the median ratio should be between 90 percent and 110 percent for taxable values to best reflect actual market conditions. In practice, the Department of Taxation aims to have the ratios in the year of reappraisal or triennial update to be at least 90 percent and, preferably, in the 92-94 percent range.

Historically, when a county is coming up for reappraisal or triennial update, the value to price ratio has been in the low to mid-80 percent range, so the county must raise values to bring that ratio above 90 percent and into the acceptable range for the county auditor's value to reflect true market value. Under current real estate market conditions, in areas where the ratio is approaching or has exceeded 100 percent, values may have to be lowered.

- Download [RESIDENTIAL SALES DATA](#) ^(XLS)

*Source; Ohio Department of Taxation

https://www.tax.ohio.gov/tax_analysis/tax_data_series/real_property/residential_sales_data.aspx

ODT website #2

90-110% → 92-94

acceptable year ODT

RESIDENTIAL SALES DATA FOR COUNTIES GOING THROUGH REAPPRAISAL OR UPDATE IN 2018

County	Jurisdiction Name	Jurisdiction Type	Year	Number of Sales	Median Sales Price	Market to Price Ratio
LUCAS	WATERVILLE	Village	2005	89	\$ 160,000	91.5%
LUCAS	WATERVILLE	Village	2006	67	\$ 175,000	99.0%
LUCAS	WATERVILLE	Village	2007	69	\$ 164,500	102.9%
LUCAS	WATERVILLE	Village	2008	35	\$ 158,000	106.0%
LUCAS	WATERVILLE	Village	2009	49	\$ 148,000	96.7%
LUCAS	WATERVILLE	Village	2010	41	\$ 140,000	102.2%
LUCAS	WATERVILLE CITY	City	2011	29	\$ 180,000	100.3%
LUCAS	WATERVILLE CITY	City	2012	57	\$ 148,500	94.5%
LUCAS	WATERVILLE CITY	City	2013	57	\$ 147,500	91.3%
LUCAS	WATERVILLE CITY	City	2014	79	\$ 168,500	88.3%
LUCAS	WATERVILLE CITY	City	2015	88	\$ 169,500	90.3%
LUCAS	WATERVILLE CITY	City	2016	86	\$ 165,000	83.9%
LUCAS	WATERVILLE CITY	City	2017	102	\$ 178,000	78.6%
LUCAS	WHITEHOUSE	Village	2005	58	\$ 130,400	84.1%
LUCAS	WHITEHOUSE	Village	2006	68	\$ 162,500	96.8%
LUCAS	WHITEHOUSE	Village	2007	50	\$ 202,500	98.1%
LUCAS	WHITEHOUSE	Village	2008	28	\$ 194,000	104.6%
LUCAS	WHITEHOUSE	Village	2009	27	\$ 154,000	100.0%
LUCAS	WHITEHOUSE	Village	2010	34	\$ 171,000	98.3%
LUCAS	WHITEHOUSE	Village	2011	34	\$ 158,000	98.4%
LUCAS	WHITEHOUSE	Village	2012	36	\$ 159,337	90.6%
LUCAS	WHITEHOUSE	Village	2013	65	\$ 160,500	86.5%
LUCAS	WHITEHOUSE	Village	2014	56	\$ 190,500	81.9%
LUCAS	WHITEHOUSE	Village	2015	76	\$ 188,450	82.9%
LUCAS	WHITEHOUSE	Village	2016	91	\$ 193,500	79.3%
LUCAS	WHITEHOUSE	Village	2017	84	\$ 246,200	75.3%
LUCAS	MONCLOVA	Township	2005	174	\$ 228,750	92.0%
LUCAS	MONCLOVA	Township	2006	153	\$ 244,900	99.6%
LUCAS	MONCLOVA	Township	2007	132	\$ 260,000	102.9%
LUCAS	MONCLOVA	Township	2008	136	\$ 239,000	103.6%
LUCAS	MONCLOVA	Township	2009	101	\$ 239,900	96.5%
LUCAS	MONCLOVA	Township	2010	118	\$ 237,500	99.0%
LUCAS	MONCLOVA	Township	2011	121	\$ 230,000	99.3%
LUCAS	MONCLOVA	Township	2012	131	\$ 223,319	92.3%
LUCAS	MONCLOVA	Township	2013	125	\$ 215,000	87.5%
LUCAS	MONCLOVA	Township	2014	143	\$ 259,000	87.6%
LUCAS	MONCLOVA	Township	2015	213	\$ 237,000	89.5%
LUCAS	MONCLOVA	Township	2016	205	\$ 238,000	84.4%
LUCAS	MONCLOVA	Township	2017	224	\$ 260,850	81.2%
LUCAS	WATERVILLE	Township	2005	27	\$ 225,000	86.1%
LUCAS	WATERVILLE	Township	2006	17	\$ 200,000	99.8%
LUCAS	WATERVILLE	Township	2007	8	\$ 192,500	105.2%
LUCAS	WATERVILLE	Township	2008	10	\$ 182,500	115.7%
LUCAS	WATERVILLE	Township	2009	11	\$ 192,000	98.0%
LUCAS	WATERVILLE	Township	2010	12	\$ 173,250	102.2%
LUCAS	WATERVILLE	Township	2011	5	\$ 149,000	94.8%
LUCAS	WATERVILLE	Township	2012	15	\$ 240,000	93.0%
LUCAS	WATERVILLE	Township	2013	10	\$ 240,500	84.4%
LUCAS	WATERVILLE	Township	2014	11	\$ 219,500	73.4%
LUCAS	WATERVILLE	Township	2015	24	\$ 239,000	85.5%
LUCAS	WATERVILLE	Township	2016	31	\$ 249,000	78.8%
LUCAS	WATERVILLE	Township	2017	42	\$ 260,450	73.9%

91.01%

8.89 - 12.41

1st 2nd

86.61%

9.68 - 11.31

1st 2nd

93.5%

original 5.7%

ODT 12.3%

(ordered 12.)

83.06%

8.07 → 9.16

1st 2nd (ordered 12.)

88.50

Triennial update
Reappraisal

Sales data

TRANSFERS	PARID	CLASS	ADRN	STREET	SALEDATE	PRICE	SELLER	BUYER	VALUE	DIFFERENCE
38	17100255	3841249	R	10542 OBBE	1/17/2017	\$354,600.00	NAVES RICHARD L	BECKER CHRISTOPHER A	\$211,800.00	\$142,800.00
38	17100352	3835233	R	4030 EBER	1/20/2017	\$355,000.00	TALB MOHAMMED A	JONES CHARINA & ALEX OR SURVTC	\$195,600.00	\$159,400.00
38	17100401	3889973	R	4852 ROUND HOUSE	1/23/2017	\$337,900.00	CRAWFORD CHRISTOPHER A	JONES SAMANTHA & JASON	\$234,000.00	\$103,900.00
38	17100973	3815569	R	7447 SCHADEL	1/31/2017	\$250,000.00	HADDING TIMOTHY A & LORI S	SCHMIDT ERIC A & JENNIFER R ORSURVTC	\$137,300.00	\$112,700.00
38	17101502	3888901	R	8725 WATERMILL MONCLOVA	2/17/2017	\$421,950.00	NORTHCREEK PROPERTIES, LLC	BRYDGES BENJAMIN D & KAREN KAYE	\$266,200.00	\$155,750.00
38	17101708	3889779	R	4706 RHONE	3/10/2017	\$285,000.00	DUIG HOWARD BUILDING CO LLC A LIMITED	DUNCAN BETTY J	\$182,800.00	\$102,200.00
38	17102052	3889790	R	7847 CHESTNUT RIDGE	3/21/2017	\$445,000.00	GROSS W M KIM TRUSTEE	ZIMMERMAN DOUGLAS C & DEBORAH A	\$323,500.00	\$121,500.00
38	17102690	3889835	R	8710 SCHADEL	3/31/2017	\$462,500.00	LAMB KEVIN J & KATHLEEN M	RUHE JOHN P & PAULA J	\$336,900.00	\$125,600.00
38	17102901	3889479	R	6028 HELLER	4/25/2017	\$352,000.00	GROSS WILLIAM J & CAMILLIA K OR SURVTC	EAM & JLM (ORSURVTC)	\$223,600.00	\$128,400.00
38	17103026	3889491	R	215 FORTH	5/2/2017	\$535,000.00	REED HAROLD M & KELLEEN E	FOX ZACHARY J	\$323,500.00	\$211,500.00
38	17103047	3889497	R	6348 OBBE	5/4/2017	\$229,000.00	RUH (TRS) ETAL	SCHULTZ TRAVIS M & ALLISON M OR SURVTC	\$240,200.00	\$111,800.00
38	17103145	3889520	R	794 RIVER LAKE	5/9/2017	\$577,155.00	JL OBBE HOLDINGS, LLC	MECHLING AARON E & ANGELA M (ORSURVTC)	\$425,600.00	\$109,200.00
38	17103220	3889559	R	6663 OAK CROSSING	5/10/2017	\$319,250.00	BUCKEYE REAL ESTATE GROUP LLC	GOLDSTEIN BENJAMIN D & HANNAH M	\$284,200.00	\$145,650.00
38	17103220	3889559	R	6733 OAK CROSSING	5/12/2017	\$289,900.00	AXIUS DEVELOPMENT LLC AN OHIO LIMITED LI	RUZ STEVEN M & NICOLE B	\$169,600.00	\$112,555.00
38	17103257	3889787	R	7817 CHESTNUT RIDGE	5/15/2017	\$535,000.00	HORNES SYLVESTER D & MARVELLA	ULRICH ANDREW T & JILL M	\$180,900.00	\$108,000.00
38	17103950	3889845	R	11081 OAK POINTE	6/6/2017	\$440,000.00	MARK CHAD & APRIL (ORSURVTC)	JONES GRIFFIN T ETAL	\$341,200.00	\$198,800.00
38	17103989	3889182	R	2933 DEEP WATER	6/7/2017	\$424,000.00	FREEMAN MAUREEN L SULLIVAN & KENNETH W	LATIF SHAHID & AYEZAH OR SURVTC	\$460,400.00	\$184,600.00
38	17104195	3889434	R	5802 HAMPTONS	6/7/2017	\$825,000.00	BUTTO FOUAD M & SHAINAZ	REDDY KRISHNA & NIHARIKA THUMMALA	\$314,800.00	\$287,600.00
38	17104274	3889709	R	2940 QUARRY	6/15/2017	\$700,000.00	NWO SPECULATIONS, LLC A LIMITED LIABILIT	HENDERLY MICHAEL J & TRACY R ORSURVTC	\$289,500.00	\$111,500.00
38	17104396	3889703	R	11389 BRIARWOOD	6/16/2017	\$520,000.00	ABDULLAH ASIF & AREFEEN BAIG	POOL MARTIN J & ANDREA M (ORSURVTC)	\$447,300.00	\$122,200.00
38	17104566	3844384	R	10928 STILES	6/21/2017	\$269,900.00	CARROLL MICHAEL R & SHERYL S	ROUMAYA JOHNATHAN & HOLLY (ORSURVTC)	\$115,700.00	\$111,300.00
38	17104634	3893242	R	9430 MONCLOVA	6/21/2017	\$375,475.00	MINEMAN ELIZABETH A TRUSTEE	ARNOLD SHIRLEY A	\$321,700.00	\$198,300.00
38	17104742	3844364	R	6149 FALLEN TIMBERS	6/28/2017	\$375,000.00	WOODS THOMAS L & MARY L	ANKENBRANDT TIMOTHY D JR & EMILY	\$169,800.00	\$100,100.00
38	17104828	3890167	R	8637 SNAPDRAGON	6/30/2017	\$288,000.00	LEONARD MICHAEL F	KEIL DARREN T	\$170,000.00	\$125,475.00
38	17104955	3804352	R	9735 BUCHER	7/5/2017	\$381,000.00	WREN ANDREW M & JENNIFER	WYATT JOANN M	\$234,400.00	\$140,600.00
38	17105049	3877332	R	7149 BERRIDGE	7/16/2017	\$592,500.00	KERSH RUSSELL A	MASELLA MARK C & MELISSA A (ORSURVTC)	\$186,800.00	\$140,200.00
38	17105098	3887959	R	7658 SIOUX RIDGE	7/11/2017	\$390,000.00	ECKEL STANLEY R & PAMELA L	DAVIS ETHAN & ANGELA (ORSURVTC)	\$289,500.00	\$111,500.00
38	17105110	3814987	R	6050 WATERVILLE MONCLOVA	7/13/2017	\$295,000.00	TO VINH D	RAY PHILIP & CATHY (ORSURVTC)	\$235,200.00	\$357,300.00
38	17105275	3841088	R	10255 RAMM	7/18/2017	\$468,000.00	SHOEMAKER ROSA A TRUSTEE	MUNDO ANTHONY W & JENNIFER LYN ORSURVTC	\$187,800.00	\$107,200.00
38	17105329	3811142	R	6951 YAWBERG	7/20/2017	\$295,500.00	ZIMMERMAN DOUGLAS C & DEBORAH A	DEASON ERIC K & GIORGINA J (ORSURVTC)	\$342,100.00	\$125,900.00
38	17105652	3888460	R	8359 SNAPDRAGON	7/31/2017	\$343,900.00	KLUMP BENJAMIN D & PAMELAK	LYONS ANTHONY	\$191,400.00	\$104,100.00
38	17105657	3889132	R	5841 GREEN IVY	7/31/2017	\$355,000.00	PARISH ROBERT A & SHELLY M	SCULINGMAN ROBERT ETAL	\$276,500.00	\$132,500.00
38	17105789	3847551	R	6760 MILL RIDGE	8/2/2017	\$340,500.00	CRONIN RICHARD A & CONNIE S	CLARK SEAN P & RACHAEL M (ORSURVTC)	\$240,900.00	\$113,100.00
38	17105987	3840725	R	9805 RIVER	8/8/2017	\$347,000.00	MAY BRANDEN W ETAL	OSBORN SCOTT & ANDREA (ORSURVTC)	\$230,300.00	\$110,200.00
38	17106222	3814988	R	6020 WATERVILLE MONCLOVA	8/9/2017	\$281,700.00	BYTNAK ROBERT T & ANNE F	CHAO YANN & CHANDAR (ORSURVTC)	\$245,000.00	\$102,000.00
38	17106244	3890536	R	4034 DEER RUN	8/15/2017	\$496,500.00	THARP JOHN R & PHYLLIS A	MODLIN JASON & HOPE (ORSURVTC)	\$150,200.00	\$111,500.00
38	17106247	3889799	R	3056 LEXINGTON GLEN	8/16/2017	\$407,500.00	CROWELL KEVIN M & KATHY S	WILLIAMS DOUGLAS S & STEPHANIE L OR SURVTC	\$332,400.00	\$164,100.00
38	17106434	3894685	R	7448 PEPPERGRASS CROSSING	8/23/2017	\$299,000.00	MIDLAND AGENCY OF NORTHWEST OHIO INC TRU	DEUTSCHMAN ANDREW J & SUSAN A TRUSTEES OF	\$304,300.00	\$103,200.00
38	17106624	3889940	R	7881 WINTERBOURNE	8/29/2017	\$314,000.00	FIGGINS BRADLEY D & MICHELLE L	PULHILL ROBERT J & PAULA M (ORSURVTC)	\$281,000.00	\$144,000.00
38	17106700	3812024	R	9220 NOWARD	8/31/2017	\$380,000.00	BERSEE JAMES T & TERI A	THORNTON ROBERT D & ALLISON H (ORSURVTC)	\$197,700.00	\$101,300.00
38	17106870	3889728	R	8060 BRIDGE	9/7/2017	\$497,000.00	IVENSALY MARSHA	BRINEY NATALIE E	\$180,200.00	\$193,800.00
38	17107075	3889564	R	6771 WEST MEADOWS	9/13/2017	\$288,000.00	VENGLARICK JOHN	POLLOCK DOROTHY & RAYMOND R (ORSURVTC)	\$394,100.00	\$151,500.00
38	17107202	3889780	R	4341 PINE RIDGE	9/14/2017	\$307,500.00	BROWLEY MARK A & TAMMY L	GARZA SYSCO & CHRISTINA A OR SURVTC	\$77,700.00	\$210,300.00
38	17107262	3889900	R	7717 FOREST CREEK	9/20/2017	\$539,900.00	HEABERLIN SEAN M & ANDREAM	SANDYS NICHOLAS A & MAJURA E ORSURVTC	\$197,700.00	\$109,800.00
38	17107739	3885697	R	9541 NEWBURY	10/5/2017	\$413,000.00	MAVILLINO CUSTOM HOMES	ROSENBLUM LEWIS M & CONNIE (ORSURVTC)	\$474,600.00	\$160,400.00
38	17107823	38211661	R	7550 YAWBERG	10/11/2017	\$280,000.00	MEYERS LAWRENCE P & BARBARA A	HOSANBLOOM BRYAN W & MEGAN S (ORSURVTC)	\$410,500.00	\$129,400.00
38	17108029	38602767	R	570 RIVER	10/17/2017	\$335,000.00	LYONS ANTHONY J	BESASE ELLEN M & JEFFREY S (ORSURVTC)	\$267,200.00	\$145,900.00
38	17108082	3889707	R	3983 WRENS NEST	10/18/2017	\$499,900.00	DUKES CRAIG T & SUSAN J	KIDD WILLIAM R & PENNY (ORSURVTC)	\$160,300.00	\$119,700.00
38	17108289	3882714	R	3513 EBER	10/26/2017	\$900,000.00	HOEFLINGER ALICE M TRUSTEE	VICKERS BENJAMIN B & LAUREN D (ORSURVTC)	\$371,000.00	\$128,900.00
38	17108293	3889598	R	3205 LEXINGTON GLEN	11/16/2017	\$445,000.00	HEBBARD KYLE E & NICOLE A	BROWN GERALD R	\$314,200.00	\$485,800.00
38	17109346	38117417	R	9001 NAPOLIS WATERVILLE	12/6/2017	\$1,300,000.00	BUCK JACOB M & HOLLY N	TEACHOUT ANDREW J & SHEENA	\$266,400.00	\$161,100.00
38	17109412	3889772	R	8060 WINDING RIDGE	12/11/2017	\$540,000.00	ANDRULONIS DAVID L & SANDRA M	ONDRUS MARK	\$306,800.00	\$138,200.00
38	17109481	3885461	R	3423 STONEBROOKE	12/11/2017	\$549,080.00	PENNELL CATHELEN S	LEMKE JEFFREY & SHELBY TURVEY (ORSURVTC)	\$896,400.00	\$403,600.00
38	17109837	3811468	R	11405 STILES	12/27/2017	\$495,000.00	THOMPSON KEVIN T & MARY E	MACFADYEN TIMOTHY A & SHARON OR SURVTC	\$338,000.00	\$232,000.00

\$27,160,310.00
 \$17,864,500.00
 \$9,295,810.00
 35%
 \$3,253,533.50
 0.03774429
 \$122,900.37

↑
 66%



JOURNAL ENTRY

Date: NOV 27 2018

The Honorable Anita Lopez
Lucas County Auditor
One Government Center, Suite 600
Toledo, Ohio 43604-2255

Entry Number: 18-11-0440

RE: Lucas County 2018 Reappraisal

On June 4, 2018 the Lucas County Auditor filed a tentative abstract of the values produced by its 2018 sexennial reappraisal. Pursuant to Ohio Administrative Code section 5703-25-16, the Tax Commissioner reviewed those values and found that residential property had not been assessed at its true value in money. The Commissioner informed the County of the specific areas that were underassessed and made recommendations for the necessary adjustments in each of those areas.

The County responded to the Commissioner's notice by filing a second and then a third correcting tentative abstract, neither of which brought the values into the minimum compliance range according to the Commissioner's sales ratio studies. On June 26, 2018 the County filed a fourth tentative abstract that incorporated the changes requested by the Commissioner. In response, the Commissioner issued Journal Entry Number 18-05-0111 on June 28, 2018 accepting the proposed total market value of \$21,370,286,900 and instructing the Auditor to prepare a final abstract of taxable values that would show 35% of the approved amount (approximately \$7,480 Million) plus the taxable value of minerals and new construction and less the reduction in taxable value for property on the CAUV program.

By email dated October 31, 2018, the County notified the Commissioner that due to input from taxpayers the county had decided to abandon the values approved by the Commissioner in June and instead file a final abstract of values based on its initial tentative abstract filed on June 4, 2018. That final abstract is now properly before the Commissioner for review pursuant to RC 5715.24.

The Commissioner finds that the final abstract is not in compliance with the requirement that real property be valued at its true value in money and as ordered by the Journal Entry 18-05-0111. Therefore, the following changes in residential value are hereby ordered:

Harding Township	8%
Jerusalem Township	8%
Monclova Township	12%
Providence Township	3%
Spencer Township	10%
Springfield Township	13%
Swanton Township	8%
Sylvania Township	13%
Washington Township	8%

Holland Village	6%
Ottawa Hills Village	7%
Swanton Village	13%
Maumee City	12%
Oregon City	10%
Sylvania City	14%
Toledo City	7%
Waterville City	12%

These are to be aggregate increases from the values reported on the final real property abstract for tax year 2017 and are increases in the value of existing property only, exclusive of new construction. They are equal to the increases that were approved by Journal Entry 18-05-0111.

The auditor has ninety days from the date of this entry to file an adjusted abstract giving effect to this order to avoid imposition of the mandatory penalties prescribed by Revised Code section 5715.26(A)(3).

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL


 JOSEPH W. TESTA
 TAX COMMISSIONER

/s/ Joseph W. Testa

Joseph W. Testa
 Tax Commissioner

SW/cmz
 CC: The Honorable Dave Yost, State Auditor