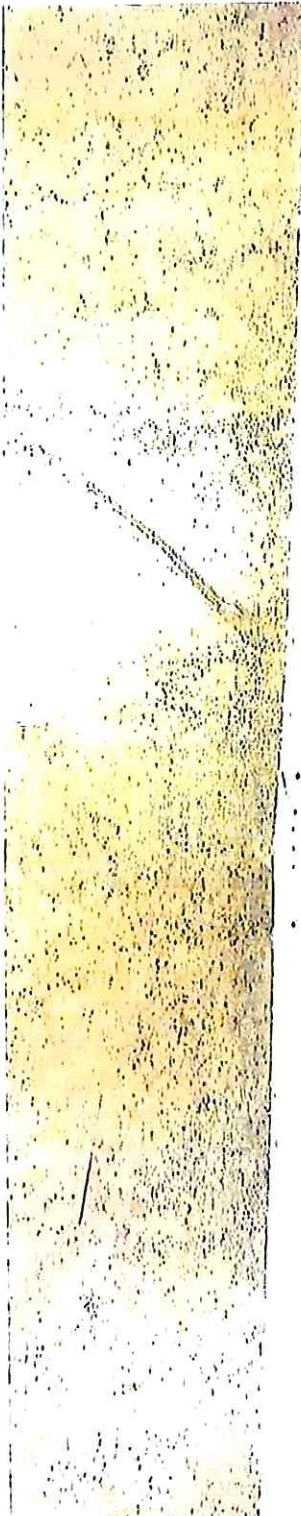


image1.jpeg



\$1.50 • 50 PAGES

TOLEDO, OHIO, FRIDAY, OCTOBER 16, 2010

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

## Money comes from office's savings

By JAYONTE 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 centralize 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 \$6.2 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 \$2.0 million. The remaining \$1.7 million would be distributed between

Metroparks Toledo, TAFT, the Toledo-Lucas County Port Authority, the Toledo Zoo, and other area utilities.

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 09 by Anthony Wayne, 60 by Washington Local, 44 by Maumee, and 26 by Oregon.

The disputes over school

See AUDITOR, Page A9

### 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*	\$261,649.88
Maumee CSD**	\$101,858.03
Oregon CSD	\$200,903.23
Ottawa Hills LSD	\$93,762.03
Springfield LSD	\$241,007.02
Sylvania LSD	\$500,001.48
Toledo CSD	\$908,003.42
Washington LSD	\$310,740.40
Evergreen LSD	\$11,070.40
Olsego LSD	\$0,016.40
Sylvania LSD	\$10,571.10
Four County Career Center	\$1,410.13
Pontia Career Center	\$49,366.30
Schools Toledo	\$2,062,761.37

\*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 in California's history, officials said. The state's wine industry is a major economic driver in the region.

## House OKs \$3

BLADE NEWS SERVICES

WASHINGTON — The Republican-controlled U.S. House of Representatives voted 369-0 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. One

True of them (R, Utah) through man — (D, Tex.) bowling Walborg voted in House (R, Wis.)



image2.jpeg



ASSOCIATED PRESS

Mayor Chris Canning  
saves people.

ones," he said.  
The remains have been  
retrieved using medical de-  
contamination procedures  
uncovered in the  
hospitals that were  
damaged. Metal implants,  
such as artificial hips, have  
been removed that helped put  
to rest victims, he said.  
More than 8,000 firefight-  
ers battled the blazes,  
using more manpower and  
equipment than was pouring in  
from as far away as Australia,  
he said.

Igniting Sunday in  
Lucas County, the  
fires have transformed  
neighborhoods into  
ashes. An estimated  
100,000 people have been  
evacuated.  
The fires continued to  
burn.

A count of 22 fires on  
Sunday fell to 21 on  
Monday because two large  
fires were extinguished,  
Lucas County Chief Pilot

challenge of fighting  
the fires was compounded  
by the need for more help  
and growing fatigue of  
the firefighters who have been  
working for days.

## Harvey

A stone cap cover-  
ing the site was suffi-

cient to cover the  
entire site of a de-  
cayed mill that op-  
erated in the mid-  
dle of the San  
Antonio River is heavily con-  
taminated with dioxins —  
linked to cancer  
and other health

help consumers.

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

unins.

But those who get no sub-  
sidies 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-  
schultz 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 3 1/2 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 the 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 Reller con-  
tributed to this report.

Contact Javonte Anderson  
at janderson@theblade.com,  
419-724-6085, or on Twitter  
@JavonteA.





## 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](#) <sup>(XLS)</sup>

\*Source; Ohio Department of Taxation

[https://www.tax.ohio.gov/tax\\_analysis/tax\\_data\\_series/real\\_property/residential\\_sales\\_data.aspx](https://www.tax.ohio.gov/tax_analysis/tax_data_series/real_property/residential_sales_data.aspx)

ODT website  
#2

90-110% = 92-94

acceptable  
per ODT

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

County	Jurisdiction Name	Jurisdiction		Number of Sales	Median Sales		Market to Price Ratio
		Type	Year		Price	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





312 ODT  
**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:

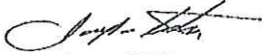
Harding Township	8%
Jerusalem Township	8%
Monclova Township	12%
Providence Township	3%
Spencer Township	10%
Springfield Township	13%
Swanton Township	8%
Sylvania Township	13%
Washington Township	8%

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



Blade  
Public Notice

**Public Notice**

**ATTENTION LUCAS COUNTY RESIDENTIAL PROPERTY OWNERS:**

Please read below: On Page 1 & 2 is the ORIGINAL ORDER FROM THE STATE OF OHIO UNDER GOVERNOR KASICH AND TAX COMMISSIONER JOSEPH TESTA. On page 3, column one represents the overall original state proposed values, column two represents the Lucas County Auditor's proposed values and column three represents the final values the state ACCEPTED to avoid litigation. Page 4 the Board of Revision form to appeal these values. You can cut out and submit, but this paper form must be NOTARIZED or use the link below to file electronically. ALL PROPERTY OWNERS, CAN IMMEDIATELY CHALLENGE THEIR VALUE AFTER JANUARY 1ST, 2019, SUBMIT AN APPEAL WITH PHOTOS, SALES, & ADDITIONAL EVIDENCE.

Pg 1-2



**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 has 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/cnz  
CC: The Honorable Dave Yost, State Auditor

Pg 3

**VALUATION CHANGES ORDERED BY THE STATE OF OHIO**

	1. JOE TESTA & GOVERNOR KASICH'S ORDERED INCREASES	2. LUCAS COUNTY AUDITOR'S PROPOSED INCREASES	3. FINAL VALUES TO AVOID LITIGATION
Harding Township	8%	6%	8%
Jerusalem Township	8%	5%	8%
Monclova Township	12%	6%	11%
Providence Township	2%	1%	3%
Richfield Township	-1%	-2%	0%
Spencer Township	10%	9%	11%
Springfield Township	13%	8%	12%
Swanton Township	8%	6%	8%
Sylvania Township	13%	6%	12%
Washington Township	8%	6%	8%
Waterville Township	9%	7%	9%
Village of Berkey	0%	0%	2%
Village of Harbor View	-3%	-3%	-1%
Village of Holland	6%	5%	7%
Village of Ottawa Hills	7%	6%	8%
Village of Swanton	13%	9%	12%
Village of Whitehouse	11%	10%	12%
City of Maumee	12%	9%	11%
City of Oregon	10%	7%	9%
City of Sylvania	14%	10%	13%
City of Toledo	7%	6%	7%
City of Waterville	12%	10%	12%
Overall	10%	7%	9%

Contact information for Governor John Kasich: Riffe Center, 30th Floor, 77 South High Street, Columbus, OH 43215-6117, Phone: (614) 466-3555  
Contact information for Commissioner Joseph Testa: Division of Tax Equalization, P.O. Box 530, Columbus, OH, 43216-0530, Phone: (614) 466-5744

Contact the Lucas County Auditor's Office for assistance filing a Board of Revision Complaint:  
Address: One Government Center Suite 600, Toledo, Ohio 43614  
Phone: 419-213-4400  
Email Address: outreach@co.lucas.oh.us

Website: <https://www.co.lucas.oh.us/3116/Challenge-Your-Property-Value>  
Note if you do not file online, then form must be signed and notarized and returned to the office between January 1, 2019 and March 31, 2019

Pg 4

DTE FORM 1 (Revised 01/02)  
R.C. 5715.13, 5715.19

BOR NO. \_\_\_\_\_ 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

TAX YEAR 2018  ORIGINAL COMPLAINT  
COUNTY LUCAS  COUNTER-COMPLAINT

**NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW**

Name	Street Address, City, State, Zip Code			
1) Owner of property				
2) Complainant if not owner				
3) Complainant's agent				
4) Telephone number of contact person ( )				
5) Complainant's relationship to property if not owner				
If more than one parcel is included, see "Multiple Parcels" on back.				
6) Parcel number from tax bill	Address of Property			
7) Principal use of property:				
8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.				
Parcel Number	Complainant's Opinion of Value			Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)	Column C Current Taxable Value (From Tax Bill)	
9) The requested change in value is justified for the following reasons:				

10) Was property sold within the last 3 years?  Yes  No  Unknown. If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 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. 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 the property.

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 \_\_\_\_\_ Complaint or Agent \_\_\_\_\_ Title (if Agent) \_\_\_\_\_  
Signature \_\_\_\_\_  
Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

Notary Public