



Akron Public Schools.

Sylvester Small Administration Building

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams, Members of the Ways and Means Committee, thank you for giving me the opportunity to provide opponent testimony on H.B. 126.

I am Ryan Pendleton, Treasurer/CFO of Akron Public Schools. We are the fifth largest district in Ohio with approximately 22,000 students enrolled.

APS files increase complaints as to commercial property to make up the loss of revenue from decrease complaints. APS files counter-complaints to protect existing revenue. Over an economic cycle, the loss and gain of revenue from commercial decrease and increase complaints offset each other. Our ability to manage local property taxes directly impacts our funding and the need to secure additional resources from the voters and the General Assembly.

H.B. 126 is **NOT** the compromise Bill passed by the Senate at the end of December, 2020, with H.B. 75 through the leadership of Senator Manning. H.B. 126 is **NOT** the compromise Bill agreed to on December 7, 2018, at an Interested Parties meeting at the Statehouse on H.B. 343. Senator John Eklund, the Chair of the Senate Ways & Means Committee lead the meeting attended by the Bill's sponsor Rep. Derek Merrin along with lobbyists and attorneys from various educational, governmental and business groups. There was an open discussion among the parties with compromises among the participants. Rep. Merrin conveyed to the participants his interest in a compromise Bill. Senator Eklund ascertained Rep. Merrin's approval for any changes in the Bill. On December 13, 2018, the Senate Ways and Means Committee passed H.B. 343 based on the compromises agreed to by the sponsor and Interested Parties.

The compromise legislation addresses the concerns of the proponents that the elected board of education is aware of and approved the filing of increase complaints.

H.B. 126 largely reverts to the original H.B. 343 and H.B. 75 introduced in the two prior House sessions yet later amended by the Senate.

First, there is a requirement in H.B. 126 which was not included in both compromise Bills for a board of education to approve the filing of a counter-complaint filed in response to a taxpayer-initiated decrease complaint. A board of education filing a counter-complaint is responding to the taxpayer initiated complaint to request the Board of Revision to retain the existing value and attend the hearing. H.B. 126 creates unnecessary requirements for a board of education before filing a counter-complaint. In the 30 day time period provided under law to file a counter-complaint, a board of education must receive the complaints, review the complaints, prepare a notice letter to the taxpayer for each complaint, serve by certified mail the notice letter at least 14 days

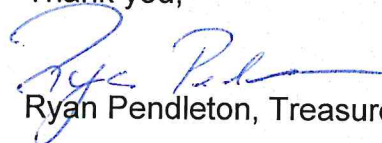
in advance of a Board meeting to approve the filing of a counter-complaint, and prepare and file counter-complaint. In the example attached complaint filed a commercial taxpayer the single property comprises 101 parcels. In addition to providing notice to the complainant at the tax mailing address set forth by the complainant on the complaint, the School Board under H.B. 126 will have to send 101 notices by certified letters to the address of each parcel. The "compromise Bill" eliminated the new requirements as to counter-complaint wherein the taxpayer initiated the complaint. Any notice requirement should be limited to the address set forth by the complainant or mailing address of the tax bill.

Second, H.B. 126 include notice requirements to taxpayers for increase removed in the compromise legislation. The notice requirements for increase complaints duplicate the notice provided by the Board of Revision. Further, a board of education meeting is not the forum to discuss the merits of a tax complaint. The compromise legislation retains the necessity for a school board to approve the filing of increase complaints. While intended to ensure a board of education is aware and approves the filing of complaints, H.B. 126 creates a cumbersome process for our school board to protect revenue.

We request that the Committee amend H.B.126 or incorporate the compromises agreed to by all parties, including Rep. Merrin, and approved by the Senate Ways & Means Committee, Senate Local Government Committee, and the Senate in the prior two sessions.

We appreciate your consideration of our objections and look forward to working with interested parties, the sponsor, and the committee for additional discussions.

Thank you,



Ryan Pendleton, Treasurer/CFO

BOARD OF REVISION
RECEIVED

Tax year 2020

BOR no. 204522

DTE 1
Rev. 02/19

County Summit

Date received _____

Complaint Against the Valuation of Real Property

2021 APR 2 PM 1:01
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.

TRISTEN M. SCALISE
CPA, CFE
FISCAL OFFICER

Name		Street address, City, State, ZIP code	
1. Owner of property	Eastland Woods, LLC	c/o Erin Wojno, 100 W. Cedar St, Akron, OH <u>44307</u>	
2. Complainant if not owner			
3. Complainant's agent	Mark A. Snider, Esq.	PWMA, 41 S. High St, Ste 3100, Columbus, OH <u>43215</u>	
4. Telephone number of contact person	(614) 227-2150		
5. Email address of complainant	msnider@porterwright.com		
6. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
See attached - 101 parcels	See attached		
8. Principal use of property <u>Single-family rental homes (all one economic unit)</u>			
9. 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
See attached			
10. The requested change in value is justified for the following reasons: Ohio Supreme Court precedent requires use of income approach that takes into account negative effects of rental income and tenant restrictions. Evidence will be presented valuing the subject property using this approach.			

11. 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 11" on back.

12. 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.

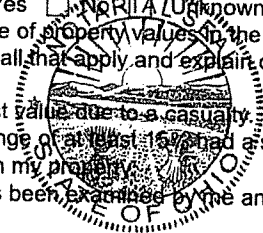
13. If any improvements were completed in the last three years, show date _____ and total cost \$ _____

14. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

15. 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.
- A substantial improvement was added to the property.

- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.



LORI GOTHARD CONLEY
Notary Public, State of Ohio
Commission Expires 09-24-2023

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 03/31/2021 Complainant or agent Mark Snider Title (if agent) _____ Attorney for owner _____

Sworn to and signed in my presence, this 31st day of March year 2021

Notary Lori Gothard Conley
Signature

DTE 1

Eastland Woods, LLC

Attachment to Complaint Against Valuation of Real Property

7. Multiple Parcel Detail

Parcel Number	Address of Property	
6753700	1709 OLALLA AVE	AKRON
6753701	1230 DUNDEE AVE	AKRON
6753702	1236 DUNDEE AVE	AKRON
6753703	1240 DUNDEE AVE	AKRON
6753704	1244 DUNDEE AVE	AKRON
6753705	1250 DUNDEE AVE	AKRON
6753706	1251 DUNDEE AVE	AKRON
6753707	1241 DUNDEE AVE	AKRON
6753708	1235 DUNDEE AVE	AKRON
6753709	1231 DUNDEE AVE	AKRON
6753710	1727 OLALLA AVE	AKRON
6753711	1739 OLALLA AVE	AKRON
6753712	1134 MORNINGVIEW AVE	AKRON
6753713	1140 MORNINGVIEW AVE	AKRON
6753714	1146 MORNINGVIEW AVE	AKRON
6753715	1152 MORNINGVIEW AVE	AKRON
6753716	1158 MORNINGVIEW AVE	AKRON
6753717	1164 MORNINGVIEW AVE	AKRON
6753718	1170 MORNINGVIEW AVE	AKRON
6753719	1174 MORNINGVIEW AVE	AKRON
6753720	1171 MORNINGVIEW AVE	AKRON
6753721	1177 MORNINGVIEW AVE	AKRON
6753722	1185 MORNINGVIEW AVE	AKRON
6753723	1191 MORNINGVIEW AVE	AKRON
6753724	1201 MORNINGVIEW AVE	AKRON
6753725	1209 MORNINGVIEW AVE	AKRON
6753726	1215 MORNINGVIEW AVE	AKRON
6753727	1363 TALLMADGEVIEW AVE	AKRON
6753728	1357 TALLMADGEVIEW AVE	AKRON
6753729	1351 TALLMADGEVIEW AVE	AKRON
6753730	1345 TALLMADGEVIEW AVE	AKRON

6753731	1341 TALLMADGEVIEW AVE	AKRON
6753732	1335 TALLMADGEVIEW AVE	AKRON
6753733	1329 TALLMADGEVIEW AVE	AKRON
6753734	1323 TALLMADGEVIEW AVE	AKRON
6753735	1317 TALLMADGEVIEW AVE	AKRON
6753736	1313 TALLMADGEVIEW AVE	AKRON
6753737	1804 NANAULA DR	AKRON
6753738	1798 NANAULA DR	AKRON
6753739	1792 NANAULA DR	AKRON
6753740	1786 NANAULA DR	AKRON
6753741	1780 NANAULA DR	AKRON
6753742	1774 NANAULA DR	AKRON
6753743	1307 SPERRY DR	AKRON
6753744	1752 NANAULA DR	AKRON
6753745	1746 NANAULA DR	AKRON
6753746	1747 NANAULA DR	AKRON
6753747	1753 NANAULA DR	AKRON
6753748	1759 NANAULA DR	AKRON
6753749	1767 NANAULA DR	AKRON
6753750	1330 NANAULA CIR	AKRON
6753751	1336 NANAULA CIR	AKRON
6753752	1340 NANAULA CIR	AKRON
6753753	1344 NANAULA CIR	AKRON
6753754	1345 NANAULA CIR	AKRON
6753755	1341 NANAULA CIR	AKRON
6753756	1337 NANAULA CIR	AKRON
6753757	1331 NANAULA CIR	AKRON
6753758	1785 NANAULA DR	AKRON
6753759	1795 NANAULA DR	AKRON
6753760	1328 TALLMADGEVIEW AVE	AKRON
6753761	1334 TALLMADGEVIEW AVE	AKRON
6753762	1340 TALLMADGEVIEW AVE	AKRON
6753763	1346 TALLMADGEVIEW AVE	AKRON
6753764	1202 MORNINGVIEW AVE	AKRON
6753765	1196 MORNINGVIEW AVE	AKRON
6753766	1190 MORNINGVIEW AVE	AKRON
6753767	1184 MORNINGVIEW AVE	AKRON
6753768	1161 MORNINGVIEW AVE	AKRON
6753769	1157 MORNINGVIEW AVE	AKRON
6753770	1151 MORNINGVIEW AVE	AKRON
6753771	1141 MORNINGVIEW AVE	AKRON
6753772	1135 MORNINGVIEW AVE	AKRON
6753773	1131 MORNINGVIEW AVE	AKRON

6753774	1125 MORNINGVIEW AVE	AKRON
6753775	1119 MORNINGVIEW AVE	AKRON
6753776	1113 MORNINGVIEW AVE	AKRON
6753777	1107 MORNINGVIEW AVE	AKRON
6753778	1101 MORNINGVIEW AVE	AKRON
6753779	1095 MORNINGVIEW AVE	AKRON
6753780	1089 MORNINGVIEW AVE	AKRON
6753781	1083 MORNINGVIEW AVE	AKRON
6753782	1082 MORNINGVIEW AVE	AKRON
6753783	1088 MORNINGVIEW AVE	AKRON
6753784	1094 MORNINGVIEW AVE	AKRON
6753785	1102 MORNINGVIEW AVE	AKRON
6753786	1108 MORNINGVIEW AVE	AKRON
6753787	1738 OLALLA AVE	AKRON
6753788	1726 OLALLA AVE	AKRON
6753789	1205 DUNDEE AVE	AKRON
6753790	1199 DUNDEE AVE	AKRON
6753791	1193 DUNDEE AVE	AKRON
6753792	1187 DUNDEE AVE	AKRON
6753793	1181 DUNDEE AVE	AKRON
6753794	1180 DUNDEE AVE	AKRON
6753795	1186 DUNDEE AVE	AKRON
6753796	1192 DUNDEE AVE	AKRON
6753797	1198 DUNDEE AVE	AKRON
6753798	1204 DUNDEE AVE	AKRON
6753799	1710 OLALLA AVE	AKRON
6753800	MORNINGVIEW AVE	AKRON

9. The increase or decrease in market value sought.

	Column A Complainant's Opinion of Value (Fair Market Value)	Column B Current Value (Fair Market Value)	Column C Change in Value
6753700 ✓	[Complaint Uses Aggregate Method]	65,220	[Complaint Uses Aggregate Method]
6753701 ✓		61,420	
6753702 ✓		62,930	
6753703 ✓		61,590	
6753704 ✓		66,040	
6753705 ✓		60,890	
6753706 ✓		63,760	
6753707 ✓		60,760	
6753708 ✓		63,110	
6753709 ✓		62,750	
6753710 ✓		65,070	
6753711 ✓		65,180	
6753712 ✓		60,700	
6753713 ✓		60,700	
6753714 ✓		61,420	
6753715 ✓		61,130	
6753716 ✓		61,130	
6753717 ✓		64,030	
6753718 ✓		67,690	
6753719 ✓		64,540	
6753720 ✓		62,210	

	Column A Complainant's Opinion of Value (Fair Market Value)	Column B Current Value (Fair Market Value)	Column C Change in Value
6753721 ✓	[Complaint Uses Aggregate Method]	64,840	[Complaint Uses Aggregate Method]
6753722 ✓		62,950	
6753723 ✓		62,100	
6753724 ✓		62,750	
6753725 ✓		62,880	
6753726 ✓		70,290	
6753727 ✓		63,190	
6753728 ✓		61,780	
6753729 ✓		63,000	
6753730 ✓		62,510	
6753731 ✓		62,000	
6753732 ✓		61,420	
6753733 ✓		61,510	
6753734 ✓		62,410	
6753735 ✓		62,260	
6753736 ✓		65,400	
6753737 ✓		62,590	
6753738 ✓		62,170	
6753739 ✓		63,090	
6753740 ✓		63,090	

	Column A Complainant's Opinion of Value (Fair Market Value)	Column B Current Value (Fair Market Value)	Column C Change in Value
6753741 ✓	[Complaint Uses Aggregate Method]	63,090	[Complaint Uses Aggregate Method]
6753742 ✓		63,090	
6753743 ✓		63,090	
6753744 ✓		68,550	
6753745 ✓		72,500	
6753746 ✓		72,500	
6753747 ✓		72,240	
6753748 ✓		60,790	
6753749 ✓		64,250	
6753750 ✓		62,450	
6753751 ✓		64,770	
6753752 ✓		66,870	
6753753 ✓		66,310	
6753754 ✓		60,330	
6753755 ✓		64,210	
6753756 ✓		65,570	
6753757 ✓		65,200	
6753758 ✓		65,080	
6753759 ✓		66,410	
6753760 ✓		63,000	

	Column A Complainant's Opinion of Value (Fair Market Value)	Column B Current Value (Fair Market Value)	Column C Change in Value
6753761	[Complaint Uses Aggregate Method]	61,420	[Complaint Uses Aggregate Method]
6753762		63,000	
6753763		63,000	
6753764		63,990	
6753765		62,470	
6753766		63,580	
6753767		63,680	
6753768		64,990	
6753769		63,000	
6753770		64,510	
6753771		64,510	
6753772		63,090	
6753773		62,800	
6753774		63,090	
6753775		63,090	
6753776		63,090	
6753777		62,800	
6753778		63,090	
6753779		63,290	
6753780		71,430	

	Column A Complainant's Opinion of Value (Fair Market Value)	Column B Current Value (Fair Market Value)	Column C Change in Value
6753781 ✓	[Complaint Uses Aggregate Method]	66,460	[Complaint Uses Aggregate Method]
6753782 ✓		62,630	
6753783 ✓		63,120	
6753784 ✓		63,550	
6753785 ✓		61,420	
6753786 ✓		61,420	
6753787 ✓		65,490	
6753788 ✓		63,190	
6753789 ✓		61,880	
6753790 ✓		63,090	
6753791 ✓		64,900	
6753792 ✓		65,020	
6753793 ✓		63,250	
6753794 ✓		61,800	
6753795 ✓		65,420	
6753796 ✓		59,280	
6753797 ✓		60,700	
6753798 ✓		60,700	
6753799 ✓		65,170	
6753800		33,020	
Total:	3,250,000	6,400,320	(-3,150,320)