

Tax year 2023 BOR no. 24-12
 County CARROLL Date received 4/1/2024

DTE 1
Rev. 12/22

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.

1. Owner of property		Skyland Hills Corporation		P.O. Box 36177, Canton, OH 44735	
2. Complainant if not owner		Minerva Local School District Board of Education		406 East Street Minerva, OH 44657	
3. Complainant's agent		Robert M. Morrow, Esq.		612 Park Street, Ste 300, Columbus, OH 43215	
4. Telephone number of contact person		614-573-3015		**see page 2 for co-counsel information**	
5. Email address of complainant		bmorrow@parkstreetlg.com			
6. Complainant's relationship to property, if not owner		School District			
If more than one parcel is included, see "Multiple Parcels" on back.					
7. Parcel numbers from tax bill		Address of property			
08-0001036.005		Valley Street			
08-0001036.006					
8. Principal use of property		commercial vacant land 400			
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		
08-0001036.005	1,700,000	22,510	1,677,490		
08-0001036.006	Total of two parcels	n/a			
10. The requested change in value is justified for the following reasons: Recent sale of property is best evidence of value. Deed shows parcel 08-0001036-.006 was involved in sale, however that parcel is not showing up on auditor website. Deed is attached hereto.					

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 APR 01 2024
 AUDITOR'S OFFICE
 CARROLL COUNTY OH

11. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 08/20/2021 and sale price \$ 1,700,000.00 ; 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. 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.

16. 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 or 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 3-28-24 Complainant or agent Robert M. Morrow Title (if agency) Attorney

[Signature]
Signature

Sworn to and signed in my presence, this 28th day of March year 2024

Notary [Signature]
Signature



JEFFREY J. MADISON, Attorney At Law
NOTARY PUBLIC - STATE OF OHIO
My commission has no expiration date
Sec. 147.03 R.C.

Co-Counsel:

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