

APR 08 2024

TIFFANY RIDGEWAY  
JACKSON COUNTY AUDITOR

Tax year 2023 BOR no. 060-24  
County Jackson 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	Wal Mart Real Estate Business Trust	c/o Siegel Jennings Co., L.P.A. 23425 Commerce Drive, Suite 103 Cleveland, OH 44122	
2. Complainant if not owner	Jackson City School District Board of Education	450 Vaughn St. Jackson, OH 45640	
3. Complainant's agent	Carly Sherman, Esq. Arthur Schoulties, Esq.	Bricker Graydon LLP 100 S. Third St. Columbus, OH 43215	
4. Telephone number and email address of contact person: 937-535-3907 ; 937-535-3949 <a href="mailto:csherman@brickergraydon.com">csherman@brickergraydon.com</a> ; <a href="mailto:aschoulties@brickergraydon.com">aschoulties@brickergraydon.com</a>			
5. Complainant's relationship to property, if not owner: Board of Education of the School District in which the Subject Property is located with authority to file under R.C. 5715.19.			
<b>If more than one parcel is included, see "Multiple Parcels" Instruction.</b>			
6. Parcel numbers from tax bill	Address of property		
See attachment	See attachment		
7. Principal use of property: Residential			
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
See attachment	See attachment	See attachment	See attachment
9. The requested change in value is justified for the following reasons: No change in value requested. The Auditor's valuation reflects the true value of the Subject Property.			

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale Unknown

and sale price \$ Unknown; 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 Unknown and total cost \$ Unknown

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 4/5/2024 Complainant or agent (printed) Arthur Schoulties Title (if agent) Attorney

Complainant or agent (signature) *Arthur Schoulties*

Sworn to and signed in my presence, this 5<sup>th</sup> day of April 2024  
(Date) (Month) (Year)

Notary *Melinda S. Grady*



MELINDA S. GRADY  
Notary Public, State of Ohio  
My Commission Expires August 4, 2024

*[Faint, illegible text]*

*[Faint, illegible text]*

MELINDA E. GRADY  
Notary Public, State of Ohio  
My Commission Expires August 4, 2024



ATTACHMENT FOR DTE FORM 1

(6) Parcel Numbers from Tax Bill

Parcel number	Address of Parcel
H140010500100	14978 ST RT 93
H140010500200	0 WATTS ST
H140010500300	0 BLEVINS ST
H140010500400	58 BLEVINS ST
H140010500500	46 BLEVINS ST
H140010500600	0 BLEVINS LANE
H140010500700	100 WALMART
H140010500800	0 WATTS ST
H140010500900	0 BRUMBACK
H140010501000	173 BRUMBACK
H140010501100	0 WATTS BLEVINS
H140010501200	0 BRUMBACK
H140010501300	0 BRUMBACK
H140010501400	0 WATTS BLEVINS RD
H140010501500	0 BALLARD
H140010501600	156 BLEVINS ST
H140010501700	0 WATTS ST
H140010501800	0 BRUMBACK
H140010501900	0 BRUMBACK
H140010502000	0 WATTS ST
H140010502100	0 WATTS ST
H140010502200	0 WATTS ST
H140010502300	0 ST RT 93
H140010502400	14864 ST RT 93

(8) The increase or decrease in market value sought.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
H140010500100	\$6,174,900	\$6,174,900	
H140010500200	\$120	\$120	
H140010500300	\$68,400	\$68,400	
H140010500400	\$2,160	\$2,160	
H140010500500	\$1,920	\$1,920	
H140010500600	\$668,280	\$668,280	
H140010500700	\$46,650	\$46,650	
H140010500800	\$57,460	\$57,460	
H140010500900	\$505,650	\$505,650	
H140010501000	\$144,000	\$144,000	

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
H140010501100	\$181,440	\$181,440	\$0
H140010501200	\$261,600	\$261,600	\$0
H140010501300	\$283,200	\$283,200	\$0
H140010501400	\$103,200	\$103,200	\$0
H140010501500	\$40,800	\$40,800	\$0
H140010501600	\$40,800	\$40,800	\$0
H140010501700	\$81,600	\$81,600	\$0
H140010501800	\$40,800	\$40,800	\$0
H140010501900	\$255,180	\$255,180	\$0
H140010502000	\$17,280	\$17,280	\$0
H140010502100	\$45,300	\$45,300	\$0
H140010502200	\$103,200	\$103,200	\$0
H140010502300	\$5,040	\$5,040	\$0
H140010502400	\$4,080	\$4,080	\$0
<b>TOTAL</b>	<b>\$9,133,060</b>	<b>\$9,133,060</b>	<b>\$0</b>



# Jackson County, Ohio - Property Record Card

Parcel: H140010500600 Card: 1

**Owner** WAL MART REAL ESTATE BUSINESS TRUST  
**Address** 0 BLEVINS LANE  
**Land Use** (456) C - PARKING GARAGE STRUCTURE & LOTS  
**Class** COMMERCIAL  
**Legal Description** WATTS COLONEY LOT #118 TO #126 INCL ANNEXATION TAX YR 98

## MAP



## SKETCH

A sketch is unavailable for this parcel.

## COMMERCIAL

## COMMERCIAL FEATURES

## LAND

Code	Frontage	Depth	Acreage	SqFt	Value
07	0	0	4.944	N/A	\$593,280.

## VALUATION

	Appraised	Assessed
Land Value	\$593,280.00	\$207,650.00
Building Value	\$75,000.00	\$26,250.00
Total Value	\$668,280.00	\$233,900.00
CAUV Value		\$0.00
Taxable Value		\$233,900.00

## PERMITS

## IMPROVEMENTS

Card	Description	Year Built	Dimensions	Value
1	PA1	2000	0x0	\$75,000.00

## SALES

Date	Buyer	Seller	Price	Validity
12/31/2009	WAL MART REAL ESTATE BUSINESS		\$0.00	4 RELATED

**Jackson County, Ohio - Property Record Card**  
**Parcel: H140010500700 Card: 1**

Owner                   WAL MART REAL ESTATE BUSINESS TRUST  
 Address                100 WALMART  
 Land Use               (456) C - PARKING GARAGE STRUCTURE & LOTS  
 Class                   COMMERCIAL  
 Legal Description     WATTS COLONY LOT #236 THUR #245 ANNEXATION TAX YR 98

**MAP**



**SKETCH**

A sketch is unavailable for this parcel.

**COMMERCIAL**

**COMMERCIAL FEATURES**

**LAND**

Code	Frontage	Depth	Acreage	SqFt	Value
08	0	0	0.85	N/A	\$20,400.0

**VALUATION**

	Appraised	Assessed
Land Value	\$20,400.00	\$7,140.00
Building Value	\$26,250.00	\$9,190.00
Total Value	\$46,650.00	\$16,330.00
CAUV Value		\$0.00
Taxable Value		\$16,330.00

**PERMITS**

**IMPROVEMENTS**

Card	Description	Year Built	Dimensions	Value
1	PA1	2000	0x0	\$26,250.00

**SALES**

Date	Buyer	Seller	Price	Validity
12/31/2009	WAL MART REAL ESTATE BUSINESS		\$0.00	4 RELATED

**Jackson County, Ohio - Property Record Card**  
**Parcel: H140010500800 Card: 1**

Owner                   WAL MART REAL ESTATE BUSINESS TRUST  
 Address                0 WATTS ST  
 Land Use               (456) C - PARKING GARAGE STRUCTURE & LOTS  
 Class                   COMMERCIAL  
 Legal Description     WATTS COLONY LOT #246 THUR #255 ANNEXATION TAX YR 98

**MAP**



**SKETCH**

A sketch is unavailable for this parcel.

**COMMERCIAL**

**COMMERCIAL FEATURES**

**LAND**

Code	Frontage	Depth	Acreage	SqFt	Value
08	0	0	1.519	N/A	\$36,460.0

**VALUATION**

	Appraised	Assessed
Land Value	\$36,460.00	\$12,760.00
Building Value	\$21,000.00	\$7,350.00
Total Value	\$57,460.00	\$20,110.00
CAUV Value		\$0.00
Taxable Value		\$20,110.00

**PERMITS**

**IMPROVEMENTS**

Card	Description	Year Built	Dimensions	Value
1	PA1	2000	0x0	\$21,000.00

**SALES**

Date	Buyer	Seller	Price	Validity
12/31/2009	WAL MART REAL ESTATE BUSINESS		\$0.00	4 RELATED

# Jackson County, Ohio - Property Record Card

## Parcel: H140010500900 Card: 1

**Owner** WAL MART REAL ESTATE BUSINESS TRUST  
**Address** 0 BRUMBACK  
**Land Use** (422) C - DISCOUNT STORES & JR. DEPT STORES  
**Class** COMMERCIAL  
**Legal Description** WATTS COLONY LOT #256 THRU #267 ANNEXATION TAX YR 98

### MAP



### SKETCH

A sketch is unavailable for this parcel.

### COMMERCIAL

### COMMERCIAL FEATURES

### LAND

Code	Frontage	Depth	Acreage	SqFt	Value
06	0	0	2.06	N/A	\$494,400.

### VALUATION

	Appraised	Assessed
Land Value	\$494,400.00	\$173,040.00
Building Value	\$11,250.00	\$3,940.00
Total Value	\$505,650.00	\$176,980.00
CAUV Value		\$0.00
Taxable Value		\$176,980.00

### PERMITS

### IMPROVEMENTS

Card	Description	Year Built	Dimensions	Value
1	PA1	2000	0x0	\$11,250.00

### SALES

Date	Buyer	Seller	Price	Validity
12/31/2009	WAL MART REAL ESTATE BUSINESS		\$0.00	4 RELATED

**Jackson County, Ohio - Property Record Card**  
Parcel: H140010501900 Card: 1

Owner                   WAL MART REAL ESTATE BUSINESS TRUST  
 Address                0 BRUMBACK  
 Land Use               (456) C - PARKING GARAGE STRUCTURE & LOTS  
 Class                   COMMERCIAL  
 Legal Description    WATTS COLONY LOT #268 THUR #274 & #276 THUR #281 ANNEXATION TAX YR 98

**MAP**



**SKETCH**

A sketch is unavailable for this parcel.

**COMMERCIAL**

**COMMERCIAL FEATURES**

**LAND**

Code	Frontage	Depth	Acreage	SqFt	Value
07	0	0	1.939	N/A	\$232,680.

**VALUATION**

	Appraised	Assessed
Land Value	\$232,680.00	\$81,440.00
Building Value	\$22,500.00	\$7,880.00
Total Value	\$255,180.00	\$89,320.00
CAUV Value		\$0.00
Taxable Value		\$89,320.00

**PERMITS**

**IMPROVEMENTS**

Card	Description	Year Built	Dimensions	Value
1	PA1	2000	0x0	\$22,500.00

**SALES**

Date	Buyer	Seller	Price	Validity
12/31/2009	WAL MART REAL ESTATE BUSINESS		\$0.00	4 RELATED

**Jackson County, Ohio - Property Record Card**  
**Parcel: H140010502100 Card: 1**

Owner                   WAL MART REAL ESTATE BUSINESS TRUST  
 Address                0 WATTS ST  
 Land Use               (456) C - PARKING GARAGE STRUCTURE & LOTS  
 Class                   COMMERCIAL  
 Legal Description     WATTS COLONY LOT #225 THUR #235 ANNEXATION TAX YR 98

**MAP**



**SKETCH**

A sketch is unavailable for this parcel.

**COMMERCIAL**

**COMMERCIAL FEATURES**

**LAND**

Code	Frontage	Depth	Acreage	SqFt	Value
08	0	0	0.95	N/A	\$22,800.0

**VALUATION**

	Appraised	Assessed
Land Value	\$22,800.00	\$7,980.00
Building Value	\$22,500.00	\$7,880.00
Total Value	\$45,300.00	\$15,860.00
CAUV Value		\$0.00
Taxable Value		\$15,860.00

**PERMITS**

**IMPROVEMENTS**

Card	Description	Year Built	Dimensions	Value
1	PA1	2000	0x0	\$22,500.00

**SALES**

Date	Buyer	Seller	Price	Validity
12/31/2009	WAL MART REAL ESTATE BUSINESS		\$0.00	4 RELATED