

Tax year 2025BOR no. 25-C113DTE 1  
Rev. 12/22County Miami

Date received \_\_\_\_\_

**Complaint Against the Valuation of Real Property**

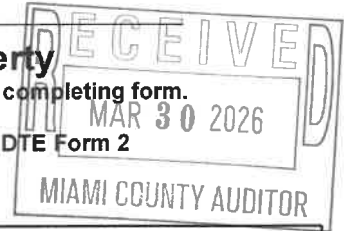
Answer all questions and type or print all information. Read instructions on back before completing form.

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	The Kroger Co.	Attn: Mark Ruby; 1014 Vine Street, 7th Floor, Cincinnati, OH 45202	
2. Complainant if not owner			
3. Complainant's agent	Nicholas M.J. Ray & Lindsay Doss Spillman	Vorys, Sater, Seymour and Pease LLP, 52 E. Gay Street, Columbus, OH 43215	
4. Telephone number and email address of contact person	(216) 479-6198	cebuchner@vorys.com	
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" in instruction.			
6. Parcel numbers from tax bill	Address of property		
D08-105208	751 W. Market Street, Troy, OH		
7. Principal use of property: Neighborhood Shopping Center			
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
D08-105208	\$10,000,000	\$12,788,500	-\$2,788,500
9. The requested change in value is justified for the following reasons: County's value is greater than market value using generally accepted appraisal techniques.			

10. 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 Question 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 \_\_\_\_\_ 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. 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 March 25, 2026 Complainant or agent (printed) Lindsay Doss Spillman Title (If agent) Attorney for Complainant

Complainant or agent (signature)

Lindsay Doss Spillman

State of Ohio

County of

Cuyahoga

Sworn to and signed in my presence by the above Attorney for Complainant, the

25<sup>th</sup> day of March, 2026  
(Date) (Month) (Year)

This is a jurat certificate. An oath or affirmation was administered by the signer and signed in my presence.

Notary

Courtney Buchner



**COURTNEY BUCHNER**  
Notary Public, State of Ohio  
My Commission Expires 02-24-2030