



Department of  
Taxation

Clear Form

Tax year 2025

BOR no. 25-R077

DTE 1  
Rev. 12/22

County Miami

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

## Complaint Against the Valuation of Real Property

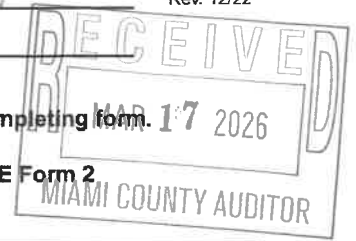
Answer all questions and type or print all information. Read instructions on back before completing form.

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	Tracy Smith	1244 Broadway, Piqua, OH 45356	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	937-214-0718 tracysmith1244@outlook.com		
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
N44-067680	218 Gordon St.. Piqua, OH 45356		
7. Principal use of property	Rental property		
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
N44-067680	99,804	114,800	-14,996
9. The requested change in value is justified for the following reasons: The enclosed Comparative Market Analysis indicates a value of \$93,333. Comps were generated based on similar area (Piqua), features, number of units, condition, and updates. Property generates \$1,120 in monthly gross rent because units lack updates. The 1% Rule indicates a value of \$112,000. The Gross Rent Multiplier indicates a maximum value of \$94,080. These three standard real estate metrics provide strong evidence for a value of \$99,804.			

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 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 0 and total cost \$ 0.

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.

- |  |   |
|--|---|
| <input type="checkbox"/> The property was sold in an arm's length transaction. | <input type="checkbox"/> The property lost value due to a casualty.   |
| <input type="checkbox"/> A substantial improvement was added to the property.  | <input type="checkbox"/> 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 3-16-26 Complainant or agent (printed) Tracy Smith Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Tracy Smith

Sworn to and signed in my presence, this 16th day of March 2026  
(Date) (Month) (Year)

Notary Brittnie Yingst



**BRITTNIE YINGST**  
Notary Public, State of Ohio  
My Commission Expires  
November 05, 2029