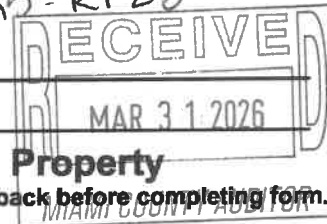




Department of
Taxation

Clear Form

25-K128



DTE 1
Rev. 12/22

Tax year 2025

BOR no. _____

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	Penrod Four Seasons LLC	719 E. Ash St. Piqua OH 45356	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 937-773-9091			
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	
N44-039540		528 Riverside Piqua OH 45356	
7. Principal use of property single family residence			
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
N44-039540	\$48,000	\$81,900	\$33,900
9. The requested change in value is justified for the following reasons: The property was purchased in an arm's length transaction at fair market value for the condition on 9/5/2023 for \$42,000. No improvements have been completed increasing value since that time.			

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 9/5/2023
and sale price \$ \$42,000 ; 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 _____ 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.

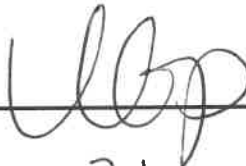
- | | |
|--|---|
| <input type="checkbox"/> The property was sold in an arm's length transaction. | <input type="checkbox"/> The property lost value due to a casualty. |
| <input type="checkbox"/> A substantial improvement was added to the property. | <input type="checkbox"/> Occupancy change of at least 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 03/31/2026 Complainant or agent (printed) Laura B. Penrod, member Title (if agent) _____

Complainant or agent (signature) 

Sworn to and signed in my presence, this 31 day of March 2026
(Date) (Month) (Year)

Notary 



VICTORIA M. HUGHES
Notary Public, State of Ohio
My Commission Expires
October 01, 2028
COMMISSION: 2023-RE-869039