

Please be advised that, occasionally, a Complainant may amend the Complainant's Opinion of Value prior to or during the hearing. To request the entire BOR file, please contact the Public Records Officer at 513-946-4048.

Clear Form

Tax year 2024 BOR no. 24-090331 DTE 1 Rev. 12/22  
 County HAMILTON Date received HAMILTON COUNTY

**Complaint Against the Valuation of Real Property**

MAR 25 2025

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

BOARD OF REVISION

Original complaint  Counter complaint

Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Evendale Commons Ltd	128 E. Second St., Covington, KY 41011	
2. Complainant if not owner			
3. Complainant's agent	Samuel M. Scoggins, Esq.	3660 Michigan Ave., #303, Cincinnati, OH 45208	
4. Telephone number and email address of contact person (513) 703-7829; sam@smslawllc.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	
611-0020-0414		Evendale Commons Dr	
611-0020-0415		Evendale Commons Dr	
7. Principal use of property Vacant land			
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
611-0020-0414		\$441,530	
611-0020-0415		\$329,060	
Totals for both parcels	\$375,000	\$770,590	- \$395,590
9. The requested change in value is justified for the following reasons: Auditor's value exceeds fair market value. Property (both parcels) under contract dated 11/6/2023 at sale price of \$375,000, after exposure to the market for several years. Independent fee appraisal supports sale price.			

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 \_\_\_\_\_ and total cost \$ \_\_\_\_\_ .

13. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown