

**BEFORE THE ALLEN COUNTY
BOARD OF REVISION**

MALL AT LIMA, LLC,	:	
Complainant,	:	BOR Case No. 2022-0028
v.	:	
ALLEN COUNTY AUDITOR, et al.,	:	
Counter-Complainants.	:	

STIPULATION OF VALUE

It is hereby stipulated and agreed by the parties in the above-captioned matter that the true and taxable values of the property which is the subject of this complaint, and identified upon the tax list and duplicate of Allen County, were as of the first day of January, **2021 and carried forward according to law to 2022 & 2023:***

CURRENT COUNTY ASSESSED VALUE

<u>PARCEL NUMBER</u>	<u>LAND</u>	<u>BUILDING</u>	<u>TOTAL</u>
36-2204-01-001.000	\$4,088,700	\$9,335,000	\$13,423,700
36-2201-02-020.000	\$1,500,900	\$1,228,000	\$2,782,900

CURRENT TAXABLE VALUE

<u>PARCEL NUMBER</u>	<u>LAND</u>	<u>BUILDING</u>	<u>TOTAL</u>
36-2204-01-001.000	\$1,431,050	\$3,267,250	\$4,698,300
36-2201-02-020.000	\$525,320	\$429,800	\$955,120

STIPULATED ASSESSED VALUE

<u>PARCEL NUMBER</u>	<u>LAND</u>	<u>BUILDING</u>	<u>TOTAL</u>
36-2204-01-001.000	\$3,450,000	\$8,050,000	\$11,500,000
36-2201-02-020.000	\$1,120,000	\$880,000	\$2,000,000

STIPULATED TAXABLE VALUE

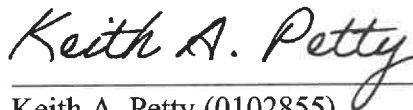
<u>PARCEL NUMBER</u>	<u>LAND</u>	<u>BUILDING</u>	<u>TOTAL</u>
36-2204-01-001.000	\$1,207,500	\$2,817,500	\$4,025,000
36-2201-02.020.000	\$392,000	\$308,000	\$700,000

As part of this stipulation, County Auditor shall be directed to correct his tax records accordingly and the BOR may enter its order accepting this Stipulation and terminating this appeal. It is further stipulated, and effective upon BOR acceptance of this signed stipulation, that the Bankruptcy Adversary Proceeding No. 22-03155, *Mall at Lima LLC v. Allen County Auditor, et al.*, pending at the United States Bankruptcy Court for the Southern District of Texas, Houston Division, will be withdrawn.

DATED this 14th day of December, 2023.

Respectfully Submitted,

Complainant Mall at Lima, LLC:



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Counter-Complainant Elida Schools Board of Education:

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Counsel for Counter-Complainant

CERTIFICATE OF SERVICE

The above Stipulation of Value was sent this 14th day of December, 2023 by electronic mail to, Kayla M. Campbell, Assistant Prosecuting Attorney, Allen County, Ohio, kmcampbell@allencountyohio.com.

Respectfully submitted,

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