

**RESOLUTION TO FILE COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY
FOR TAX YEAR 2025**

WHEREAS, the Board of Education (hereinafter "Board") monitors the valuation of real property located within the territory of the Board; and

WHEREAS, the Board has determined it is in the best interests of the community to protect its tax base by ensuring property is not undervalued; and

WHEREAS, R.C.5715.19 requires the Board to adopt a resolution for each complaint it files with the county board of revision seeking a change in the value of real property and to notify the property owner of the intention to adopt the resolution;

NOW, THEREFORE, BE IT RESOLVED:

1. That the Board authorizes filing of a complaint(s) against the valuation of real property pursuant to R.C. 5715.19(A)(1)(d) challenging the determination of the total value or assessment of the parcels listed and described below based upon a recent arm's-length sale/transfer of the property or other evidence that indicates that the total valuation or assessment is incorrect:

Owner
A & T RUTHMAN LLC

Owner Address
7236 TYLERS CORNER DR
WEST CHESTER OH 45069

Parcel No.
26-2300-02-005.000
26-2300-01-001.002

Parcel Address
N WEST ST, LIMA OH 45807
N WEST ST, LIMA OH 45807

2. That the Board authorizes the Superintendent and/or Treasurer, in consultation with legal counsel, to take appropriate action consistent with this resolution to prosecute, defend, and/or otherwise resolve the complaint(s) against the valuation of real property.
3. That it is found and determined that all formal actions of this Board of Education concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board of Education, and that all deliberations of this Board of Education and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.