

**RESOLUTION AUTHORIZING THE FILING OF AN ORIGINAL COMPLAINT  
AGAINST THE VALUATION OF REAL PROPERTY**

Res. \_\_\_\_\_

\_\_\_\_\_ moved, seconded by \_\_\_\_\_ to approve the following resolution:

WHEREAS, ORC §5715.19 permits a board of education to file an original complaint with the county fiscal officer challenging the determination of the total valuation of property within its boundaries on or before March 31, 2025, if the property was sold in an arm's length transaction during calendar year 2023, and the sale price exceeds the true value of the property for Tax Year 2024 by both ten (10) percent and \$554,000; and

WHEREAS, prior to filing a complaint, a board of education is required to adopt a resolution authorizing the filing at a public meeting after providing written notice to the record owner(s) of the parcel(s) identified in the resolution.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Norton Local School District hereby authorizes the filing of an original complaint against the value of the following real property as it recently sold according to the Summit County Records for \$2,185,725 on January 12, 2023, and the County's tax year 2024 value is \$362,730.

| <b>Street Address</b>               | <b>Permanent Parcel Numbers</b>    | <b>Record Owner</b>                                  | <b>Basis for the Complaint</b>  | <b>Tax Year of Filing</b> |
|-------------------------------------|------------------------------------|--|---|---------------------------|
| 4155 S. Cleveland<br>Massillon Road | 46-04562,<br>46-04563,<br>46-04561 | Nathaniel<br>Bernard &<br>Monica Louise<br>Offenburg | Recent sale of the<br>subject property<br>establishes fair<br>market value. | 2024                      |

BE IT FURTHER RESOLVED, that the Board, through its counsel, has provided the required written notice to the record owner(s) of the parcel(s) identified herein.

BE IT FURTHER RESOLVED, that the Board authorizes Peters, Kalail & Markakis Co., L.P.A. to file said complaint with the Summit County Board of Revision and to take any action necessary to defend the complaint including but not limited to participating in the Board of Revision proceedings and any further appeal and consulting with an appraiser.

BE IT FURTHER RESOLVED, that it is found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and that all its deliberations 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 Ohio Revised Code §121.22.

Vote: Ayes:

Nays:

Motion carried.