

**DELAWARE COUNTY BOARD OF REVISION
DELAWARE COUNTY, OHIO**

Big Walnut Local School District Board of Education,	:	BOR Case No. 21-900001 (Tax Year 2020)
	:	BOR Case No. Unassigned (Tax Year 2021)
Complainant,	:	Stipulation of Value
v.	:	
175 Columbus Street, LLC,	:	
Property Owner	:	

It is hereby agreed and stipulated by and between the Board of Education of the Big Walnut Local School District (the "BOE") and 175 Columbus Street, LLC, (the "Property Owner") (collectively the "Parties") that the fair market and taxable values of the property that is the subject of the above-captioned cases (the "Subject Property") were as follows as of January 1, 2020:

FAIR MARKET VALUE

Parcel No.	Land	Improvement	TOTAL
417-411-16-057-000	\$21,490	\$10,740	\$32,230
417-412-01-017-001	\$8,000	\$0	\$8,000
417-412-01-018-000	\$7,900	\$0	\$7,900
417-412-01-019-000	\$481,530	\$2,377,960	\$2,859,490
417-412-01-020-001	\$17,380	\$0	\$17,380
TOTAL	\$536,300	\$2,388,700	\$2,925,000

TAXABLE VALUE

Parcel No.	Land	Improvement	TOTAL
417-411-16-057-000	\$7,520	\$3,760	\$11,280
417-412-01-017-001	\$2,800	\$0	\$2,800
417-412-01-018-000	\$2,770	\$0	\$2,770
417-412-01-019-000	\$168,540	\$832,280	\$1,000,820
417-412-01-020-001	\$6,080	\$0	\$6,080
TOTAL	\$187,710	\$836,040	\$1,023,750

And as follows as of **January 1, 2021:**

FAIR MARKET VALUE

Parcel No.	Land	Improvement	TOTAL
417-411-16-057-000	\$29,380	\$14,690	\$44,070
417-412-01-017-001	\$10,950	\$0	\$10,950
417-412-01-018-000	\$10,800	\$0	\$10,800
417-412-01-019-000	\$658,510	\$3,251,910	\$3,910,420
417-412-01-020-001	\$23,760	\$0	\$23,760
TOTAL	\$733,400	\$3,266,600	\$4,000,000

TAXABLE VALUE

Parcel No.	Land	Improvement	TOTAL
417-411-16-057-000	\$10,280	\$5,140	\$15,420
417-412-01-017-001	\$3,830	\$0	\$3,830
417-412-01-018-000	\$3,780	\$0	\$3,780
417-412-01-019-000	\$230,480	\$1,138,170	\$1,368,650
417-412-01-020-001	\$8,320	\$0	\$8,320
TOTAL	\$256,690	\$1,143,310	\$1,400,000

And as follows as of **January 1, 2022:**

FAIR MARKET VALUE

Parcel No.	Land	Improvement	TOTAL
417-411-16-057-000	\$36,730	\$18,360	\$55,090
417-412-01-017-001	\$13,680	\$0	\$13,680
417-412-01-018-000	\$13,500	\$0	\$13,500
417-412-01-019-000	\$823,130	\$4,064,890	\$4,888,020
417-412-01-020-001	\$29,710	\$0	\$29,710
TOTAL	\$916,750	\$4,083,250	\$5,000,000

TAXABLE VALUE

Parcel No.	Land	Improvement	TOTAL
417-411-16-057-000	\$12,850	\$6,430	\$19,280
417-412-01-017-001	\$4,790	\$0	\$4,790
417-412-01-018-000	\$4,730	\$0	\$4,730
417-412-01-019-000	\$288,100	\$1,422,700	\$1,710,800
417-412-01-020-001	\$10,400	\$0	\$10,400
TOTAL	\$320,870	\$1,429,130	\$1,750,000

The Parties therefore jointly request that the Board of Revision issue an order adopting the values contained in this Stipulation and instruct the Delaware County Auditor to adjust his records to give effect to this Stipulation. The Parties agree that the valuation of the Subject Property for tax years 2020 and 2021, including in connection with any pending Board of Revision complaints and appeals for tax years 2020 and 2021, shall be finally determined consistent with the values contained in this Stipulation; provided, however, nothing in this Stipulation shall prevent any party from exercising its statutory right to contest the valuation of the Subject Property for tax year 2022 for any reason enumerated in R.C. 5715.19(A)(2)(a)-(d). The Parties further agree that no additional hearings shall be required to give effect to this Stipulation.

Date: April _____, 2022

175 COLUMBUS STREET LLC:

Stephen D. Martin

By: Stephen D. Martin

Its: Attorney

**BOARD OF EDUCATION OF THE
BIG WALNUT LOCAL SCHOOL
DISTRICT:**

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*Attorney for Complainant the Board of
Education of the Big Walnut Local School
District*

**AGREED TO BY THE DELAWARE COUNTY
AUDITOR AND BOARD OF REVISION:**

Honorable George Kaitsa

145 N. Union St.

Delaware, OH 43015

auditor@co.delaware.oh.us

Delaware County Auditor and

Secretary to the Board of Revision