

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

HAMILTON COUNTY
MAR 02 2026

Tax year 2025 BOR no. 2025-100138
County Hamilton Date received _____

DTE 1
Rev. 12/22

BOARD OF REVISION Complaint Against the Valuation of Real Property

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

Original complaint Counter complaint
Notices will be sent only to those named below.

Name		Street address, City, State, ZIP code	
1. Owner of property	ESMA1 LLC		Valvoline LLC Tax Dept., c/o Intax, Inc., P.O. Box 55630, Lexington, KY 40555
2. Complainant if not owner	Cincinnati City School Dist., Bd. of Education		P.O. Box 5381, Cincinnati, OH 45202
3. Complainant's agent	Matthew C. DiMuzio, Esq.		810 Sycamore Street, 6th Fl., Cincinnati, OH 45202
4. Telephone number and email address of contact person (513) 338-1991; matthew.dimuzio@gmail.com			
5. Complainant's relationship to property, if not owner School District			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
248-0003-0148-00		5500 Glenway Ave., Cincinnati, OH 45238	
7. Principal use of property Unknown			
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
248-0003-0148-00	\$1,350,000	\$470,310	\$879,690
9. The requested change in value is justified for the following reasons: Recent, arm's-length sale, as evidenced by the attached conveyance fee statement. The sale price exceeds the current value by both \$567,000 and 10% of the current value.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 12/05/2024
and sale price \$ 1,350,000 ; 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

Yes