

**NORTHWEST LOCAL SCHOOL DISTRICT**

**RESOLUTION AUTHORIZING THE FILING OF AN ORIGINAL COMPLAINT  
PURSUANT TO OHIO REVISED CODE 5715.19(A)(1)(d) BEFORE THE HAMILTON  
COUNTY, OHIO BOARD OF REVISION REQUESTING THE TOTAL VALUATION OF  
THE REAL PROPERTY COMMONLY KNOWN AS 2232 W KEMPER RD.,  
CINCINNATI, OHIO 45240, HAMILTON CO. PARCEL No. 590-0414-0002-00 BE  
INCREASED TO THE SALE PRICE IN THE AMOUNT OF \$7,452,000 FOR THE TAX  
YEAR 2024.**

**WHEREAS**, the subject property commonly known as 2232 W Kemper Rd., Cincinnati, Ohio 45240, Hamilton Co. Parcel No. 590-0414-0002-00 appears to have been sold in an arms-length entity sale on October 30, 2023 for \$7,452,000; and

**WHEREAS**, the sale of the subject property occurred prior to the tax lien date of January 1, 2024 and the price of said sale exceeds the value of the subject property as assessed by the Hamilton County, Ohio Auditor by both 10% and \$554,000; and

**WHEREAS**, the record owner of the subject property is SADDLE CREEK APARTMENT HOLDING LLC; and

**WHEREAS**, this Resolution authorizes the filing of an original complaint requesting that the total valuation of the subject property be increased to the sale price for the tax year 2024, with the basis of the complaint being the determination of the total valuation or assessment of any parcel that appears on the tax list pursuant to R.C. 5715.19(A)(1)(d); and

**WHEREAS**, this Resolution fulfills all requirements under R.C. 5715.19(A)(7)(a)-(d), including the identification of the parcel(s) subject to the complaint by street address and parcel number, the name of at least one record owner, the basis of the complaint under R.C. 5715.19(A)(1)(a)-(f); and

**WHEREAS**, the Notice of Intent to Adopt Resolution Regarding Valuation of Real Property was mailed to the tax-mailing address of the subject property and the street address of the subject property at least seven calendar days prior to the adoption of this Resolution, included the intent of the Board of Education in adopting this Resolution, the proposed date of the adoption, and the basis for the complaint under R.C. 5715.19(A)(1)(a)-(f);

**NOW THEREFORE BE IT RESOLVED**, pursuant to and accordance with R.C. 5715.19, that the Board of Education is authorizing the filing of an original complaint with the Hamilton County, Ohio Board of Revision requesting an increase in the total valuation of the subject property to the sale price for tax year 2024.