PROPERTY ASSESSMENT APPEAL PACKAGE

2026 Tax Roll — Montgomery County, Ohio

Submitted To

Montgomery County Board of Revision
c/o Montgomery County Auditor
Montgomery County, Ohio

Submitted By

Jane & John Sample

Subject Property

Parcel **SAMPLE-1776**
1776 Minuteman Ct
Residence

Key Dates

Complaint against valuation: file with the Montgomery County Auditor (Board of Revision) by March 31, 2027 (ORC 5715.19)

SAMPLE

Executive Summary

This appeal concerns Parcel SAMPLE-1776, 1776 Minuteman Ct, and is filed under ORC 5715.19. The owner requests a 2026 value of **$229,000**. That figure rests on the owners' recent arm's-length purchase of this exact home and on six County Auditor-validated sales nearby.

Parcel	Property	2025 Value	2026 Proposed	Increase
SAMPLE-1776	Residence, 1776 Minuteman Ct	$214,000	**$268,400**	**+$54,400 (+25%)**

Summary of Issues

- The proposed value is **$39,400 above** the $229,000 the owners paid on March 18, 2025, in a sale the County Auditor coded as arm's-length.
- The proposed value is **$22,400 above the highest** of six validated neighborhood sales ($246,000), and **16.1% above** their ~$231,000 average.
- The assessment rises **$54,400 (+25%)** in one year, from $214,000 to $268,400, while the nearest comparable, 1782 Minuteman Ct, sold for just **$231,500**.

Requested Relief

Pursuant to ORC 5715.19, the owners request that the Board of Revision:

- **Parcel SAMPLE-1776 (1776 Minuteman Ct):** reduce the 2026 assessed value to **$229,000**. The requested value equals the price the owners paid in a county-validated arm's-length sale and sits in line with the six validated sales nearby.

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Parcel SAMPLE-1776 (Residence, 1776 Minuteman Ct)

The proposed 2026 assessment of $268,400 is 17.2% above the owners' March 2025 purchase price of $229,000 and 16.1% above the average (~$231,000) of 6 arm's-length sales in the same valuation neighborhood. It also exceeds every one of those sales, on a 65-year-old, 1,740 sq ft, 1-story home graded C+ in the County Auditor's own records.

Property Information

Field	Value
Parcel Number	SAMPLE-1776
Location Address	1776 Minuteman Ct
Year Built	1961 (65 years old)
Structure	1-story dwelling
Living Area	1,740 sq ft
Bedrooms / Baths	3 bedrooms / 1.5 baths
Construction Quality	County grade C+
Owner	Jane & John Sample

Assessment Change

	Prior (2025 Value)	2026 Proposed
Total Value	$214,000	**$268,400**
Year-over-Year Change		**+$54,400 (+25%)**
Increase Over 2025 Purchase ($229,000)		**+$39,400 (+17.2%)**

*The County Auditor's records show the value moving from **$214,000** in 2025 to **$268,400** proposed for 2026, an increase of **$54,400 (+25%)**. The market evidence for this home and its neighborhood does not support an increase of that size.*

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Subject Property — Documented Sale History

Sale Date	Sale Price	Sale Type
3/18/2025	$229,000	Arm's-length (county-coded)

Critical Observation

The owners bought this home on March 18, 2025 for **$229,000**. The County Auditor coded the sale as valid and arm's-length. The proposed value is $39,400, or **17.2%**, above that price.

Comparable Sales

Source: Montgomery County Auditor sales records — valid arm's-length, single-parcel sales in the subject's valuation neighborhood, sold 6/27/2025 – 4/22/2026.

Address	Sale Date	Sale Price	Year Built	Sq Ft	Sale Type	Distance
1782 Minuteman Ct	10/14/2025	$231,500	1962	1,720	Arm's-length	Same neighborhood
214 Bunker Hill Rd	6/27/2025	$224,900	1958	1,650	Arm's-length	Same neighborhood
1790 Minuteman Ct	2/3/2026	$238,000	1964	1,810	Arm's-length	Same neighborhood
58 Valley Forge Ln	8/19/2025	$219,500	1960	1,590	Arm's-length	Same neighborhood
236 Bunker Hill Rd	4/22/2026	$246,000	1966	1,880	Arm's-length	Same neighborhood
71 Valley Forge Ln	11/5/2025	$227,000	1961	1,700	Arm's-length	Same neighborhood

Comparable Sales Analysis

Average of 6 comparable sales above: **~$231,000**
Most directly comparable single sale — 1782 Minuteman Ct (1962-built, 1,720 sq ft, arm's-length, sold 10/14/2025): **$231,500**
Proposed 2026 assessment of $268,400 exceeds every arm's-length sale listed above.

Methodological Concern

The proposed value of $268,400 is higher than every arm's-length sale the County Auditor validated in the subject's neighborhood, where prices ran from $219,500 to $246,000. Fair market value is what a willing buyer actually pays a willing seller. A value above every recent validated sale does not reflect that standard.

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Appeal Arguments

1. **The owners' own purchase price is the best evidence of market value.** They bought this exact home on March 18, 2025 for $229,000. The County Auditor coded that sale as valid and arm's-length.
2. **The proposed value exceeds the purchase price by $39,400 (17.2%).** The assessment rises from $214,000 to $268,400, an increase of $54,400 (+25%). No market evidence in the record supports a jump of that size.
3. **Six validated neighborhood sales average about $231,000.** All are valid, single-parcel, arm's-length sales in the same valuation neighborhood, sold between June 27, 2025 and April 22, 2026. The proposed value is 16.1% above that average.
4. **The closest comparable shows the ceiling.** 1782 Minuteman Ct is on the same street, was built one year later, is 20 sq ft smaller and has the same C+ grade. It sold on October 14, 2025 for $231,500, which is $36,900 below the proposed value.
5. **Even the highest sale falls well short of the proposed value.** 236 Bunker Hill Rd, the highest of the six, sold for $246,000 on April 22, 2026. It is a 1966 home of 1,880 sq ft, newer and 140 sq ft larger than the subject. The proposed value is still $22,400 above that price.
6. **The subject's characteristics match the homes that sold for less.** The County Auditor's records show a 1961, 1-story, 3-bedroom, 1.5-bath home of 1,740 sq ft, graded C+. The comparables were built between 1958 and 1966, range from 1,590 to 1,880 sq ft and are nearly all graded C+.
7. **The value standard is fair market value.** Under ORC 5715.19, the Board of Revision decides whether the assessed value matches true market value. Every piece of sales evidence for this home and its neighborhood points to about $229,000 to $231,500.

Requested Outcome — Parcel SAMPLE-1776

Reduce the 2026 assessment to **no more than $229,000**.

The owners' purchase price, the closest comparable sale and the neighborhood average all fall at or near $229,000. Every validated sale closed below the proposed value. A value of no more than $229,000 is therefore supported.

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Comparable Sales — Source References

Each comparable sale in this package can be checked against the source below, or in the County Auditor's own sales records.

Address	Sale Date	Sale Price	Source
1782 Minuteman Ct	10/14/2025	$231,500	Montgomery County Auditor sales records
214 Bunker Hill Rd	6/27/2025	$224,900	Montgomery County Auditor sales records
1790 Minuteman Ct	2/3/2026	$238,000	Montgomery County Auditor sales records
58 Valley Forge Ln	8/19/2025	$219,500	Montgomery County Auditor sales records
236 Bunker Hill Rd	4/22/2026	$246,000	Montgomery County Auditor sales records
71 Valley Forge Ln	11/5/2025	$227,000	Montgomery County Auditor sales records

Suggested Verification During the Review

1. Open each sale in the Auditor's own system by address.
2. Confirm the recorded sale date, sale price, sale type, year built and size shown in this package.
3. View the property photos to confirm each sale's general character and condition relative to the subject.

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Closing Notes & Procedural Reminders

Statutory Framework

- **ORC 5715.19** allows a property owner to file a complaint against the valuation of real property with the county Board of Revision; for tax year 2026 the complaint must be filed by March 31, 2027.

Documents Attached / Referenced

- 2026 assessment notice — Parcel SAMPLE-1776 (proposed value $268,400)
- County Auditor property record card for the subject parcel
- Comparable sales summarized in this package (6 sales)
- Closing statement (settlement sheet) for the March 18, 2025 purchase at $229,000

Summary of Requested Actions

Parcel	Proposed 2026	Requested	Status
SAMPLE-1776 (1776 Minuteman Ct)	$268,400	**$229,000**	Reduction requested

Signature

_____ Date: _____

Jane & John Sample

Owner of record — 1776 Minuteman Ct

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