

Clear Form

Tax year 2023

BOR no. 2023-54

DTE 1
Rev. 12/22

County Clinton

Date received 3/26/2024

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		RCHP - Wilmington LLC		680 S. 4th St., Louisville, KY 40202	
2. Complainant if not owner					
3. Complainant's agent					
4. Telephone number and email address of contact person		502-645-6505/JOHN.WRIGHT2@SCIONHEALTH.COM			
5. Complainant's relationship to property, if not owner					
If more than one parcel is included, see "Multiple Parcels" instruction.					
6. Parcel numbers from tax bill			Address of property		
290-15-17-14-0000-00			781 Locust St., Wilmington, OH 45177		
290-17-02-10-0000-00			2241 Rombach Ave., Wilmington, OH 45177		
7. Principal use of property <u>Medical Office Buildings</u>					
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		
250-06-02-32-0000-00	214,584	387,100	172,516		
250-06-02-32-0000-00	503,043	728,300	225,257		
9. The requested change in value is justified for the following reasons: The 2023 Revaluation on the above mentioned parcels appear to be over assessed. See attached analysis for further explanation.					

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____ and sale price \$ _____ ; 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

REC'D BY CC AUDITOR
MAR 26 '24 PM 1:45

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

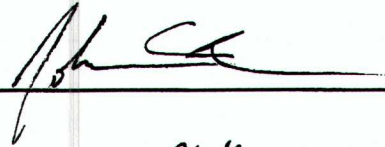
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 03/26/2024 Complainant or agent (printed) John Wright Title (if agent) Sr. Tax Director

Complainant or agent (signature) 

Sworn to and signed in my presence, this 26th (Date) day of March (Month) 2024 (Year)

Notary: 



KYMP 37458
Exp: 9/23/2025

Center for Family Medicine

781 West Locust Street, Wilmington, OH
Clinton County

Analyzed for
Real Estate Tax Assessment Purposes

As of
January 1, 2023

John Thomas Wright, CPA
Senior Tax Director
ScionHealth
(502)645-6505

March 2024

Narrative of Valuation Analysis

Owner: RCHP – Wilmington LLC
Account: 290-15-17-14-0000-00
Address: 781 West Locust Street, Wilmington, OH 45117

Background:

The subject property is a Medical Office Building (MOB) encompassing 2,713 square feet of floor space, situated on a 14,549 SF parcel of land, built in 1994.

The Clinton County Auditor's office has evaluated the land at \$43,600. Upon reviewing neighboring parcels, we have determined that the median value is \$1.87 per SF, totaling \$27,207 (**see Attachment #1**). The current assessment of improvements stands at \$343,500, a valuation we challenge, proposing instead a valuation of \$178,678 (**see Attachment #2**). Regarding the entire parcel, the auditor's office has appraised it at \$387,100; however, we contend it should be valued at \$214,584.

Cost Approach:

We arrived at the estimated value for the improvements by utilizing the reproduction cost approach, employing Marshall & Swift Commercial Cost Estimator software (M&S) for costs as of January 1, 2023. The building, designated for Medical Office (341) occupancy, was constructed in 2003, making it 29 years old. Featuring wood-framed exterior walls and forced air for HVAC, the structure has a total unit cost of \$239.49 per square foot, reflecting a 10% increase over 2022 construction costs, resulting in a reproduction cost of \$649,736.

Taking into account the useful life of medical facilities, noted at 25 years according to the American Hospital Association (**see Attachment #3**), we opted for a 40-year life span with a 20% residual value. This allows for a 2.5% obsolescence per year, capped at a 20% residual value. This estimation considers the absence of renovation and the presence of original mechanicals, attributing 72.5% physical obsolescence totaling \$471,059. Consequently, the value of the structure after all forms of obsolescence is \$178,678. Additionally, the auditor's valuation includes paving valued at \$8,700, which we are incorporating into our requested value below.

Conclusion:

We respectfully propose that the 2023 assessment be revised to \$214,584, comprising \$187,378 for the structure and \$27,207 for the land.

Land Analysis
781 W Locust St.

Attachment #1

		<u>Land</u>	<u>SF</u>	<u>\$/SF</u>
290151714000000	781 W Locust St	43,600	14,549	3.00
290150812B00600	111 Hale St	17,100	7,728	2.21
290151705001500	655 W Locust St	18,800	6,960	2.70
290151705001600	665 W Locust St	15,700	5,800	2.71
290151706000000	691 W Locust St	39,400	22,000	1.79
290151709000000	699 W Locust St	34,800	11,609	3.00
290151710000000	711 W Locust St	53,200	39,378	1.35
290151711000000	729 W Locust St	24,200	31,150	0.78
290151712000000	741 W Locust St	69,100	23,045	3.00
290151713000000	759 W Locust St	123,100	63,118	1.95
290150810000000	784 W Locust St	18,600	8,400	2.21
290150809000000	794 W Locust St	19,800	13,000	1.52
290151715000000	799 W Locust St	37,400	12,455	3.00
290150808000000	804 W Locust St	19,800	13,000	1.52
290150807000000	816 W Locust St	35,700	26,000	1.37
290151717000000	825 W Locust St	151,700	132,161	1.15
290150806000000	834 W Locust St	17,900	13,000	1.38
290150805000000	844 W Locust St	19,800	13,000	1.52
290150804000000	854 W Locust St	17,100	11,180	1.53
290151719000000	877 W Locust St	28,300	13,500	2.10
290151720000000	891 W Locust St	34,600	11,520	3.00

Median Value **\$ 1.87**

Marshall & Swift Summary Valuation

Property Name: Center for Family Medicine
 Property Address: 781 W Locust St
 Parcel Number (s): 290151714000000
 No. of Licensed Beds: N/A

Section 1

Occupancy	Medical Office Building
Construction Class	Wood Framed Ext. Walls
Story Height	10 Feet
Building Rank	3
Total Area (SF)	2,713
Number of Stories	1 Story
Perimeter	228 LF
Year Built	1994
Effective Age	29
Land Area	14,549

Main Structure

	<u>Unit Cost</u>	<u>Extended</u>
Base Cost	174.87	474,422
Exterior Walls	38.57	104,640
Heating & Cooling	26.05	70,674
Totals	239.49	649,736

Less: Obsolescence

	Percentage		
Physical	72.5%	\$	471,059
Functional			
Economic			-
Total Obsolescence		\$	471,059

Depreciated Cost Main Structure

		\$	178,678
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	Unit Price		
Land	\$	1.87	\$ 27,207
Paving			\$ 8,700

Total Cost as of:

\$ 214,584

ANNEX 3: TYPICAL EQUIPMENT LIFETIMES

Different organizations have tried to estimate typical equipment lifetimes for healthcare technology. This annex contains the results from two different sources – the American Hospital Association, and the GTZ (German Government Technical Aid Agency).

LIST 1: The American Hospital Association (AHA)

Source: American Hospital Association, 1998, 'Estimated Useful Lives of Depreciable Hospital Assets', American Hospital Association, Chicago, USA

The AHA's extensive list reflects how equipment lasts within the United States' healthcare system, whether it was manufactured in the US or abroad.

Their list was compiled following:

- discussions with manufacturers of healthcare equipment
- discussions with various hospital department managers
- analysis of actual retirement practices for actual hospital assets.

Their list is made up of a series of tables of different categories of equipment determined by the equipment's role in the health facility.

Part One: Estimated Useful Lives of Land Improvements, Buildings, and Fixed Equipment

Table 1: Land Improvements

Land improvements are assets of an above-ground or below-ground nature, found in the land area contiguous to and designed for serving a health care facility. The asset cost would include a proportionate share of architectural, consulting, and interest expense for newly constructed or renovated facilities.

Item	Years	Item	Years
Bumpers	5	Paving (including roadways, walks, and parking) (continued)	
Culverts	18	Brick	20
Fencing		Concrete	15
Brick or stone	25	Gravel	5
Chain-link	15	Retaining wall	20
Wire	5	Shrubs and lawns	5
Wood	8	Signs, metal or electric	10
Flagpole	20	Snow-melting system	5
Guard rails	15	Trees	20
Heated pavement	10	Turf, artificial	5
Landscaping	10	Underground utilities	
Lawn sprinkler system	15	Sewer lines	25
Parking lot, open-wall	20	Water lines	25
Parking lot gate/s	3	Waste water treatment system	20
Parking lot striping	2	Water wells	25
Paving (including roadways, walks, and parking)		Yard lighting	15
Asphalt	8		

Table 2: Buildings

Buildings are structures consisting of building shell, exterior walls, interior framings, walls, floors, and ceilings. The asset cost would include a proportionate share of architectural, consulting, and interest expense for newly constructed or renovated facilities. In assigning the estimated useful lives in this table, the following factors were considered: the type of construction, the functional utility of the structure, recent regulatory or environmental changes, and the general volatility of the health care field.

Item	Years	Item	Years
Boiler house	30	Metal-clad building	20
Garage		Multilevel parking structure	25
Masonry	25	Reinforced concrete building, common design	40
Wood frame	15	Residence	
Guardhouse	15	Masonry	25
Masonry building, reinforced concrete frame	40	Wood frame	25
Masonry building, steel frame		Storage building	
Fireproofed	40	Masonry	25
Nonfireproofed	30	Metal garden-type	10
Masonry building, wood/metal frame	25	Wood frame	20

Table 3: Building Components

Building components are assets that are a part of the building shell or interior construction. The asset cost would include a proportionate share of architectural, consulting, and interest expense.

Item	Years	Item	Years
Canopies	15	Floor finishes (continued)	
Carpentry work	15	Quarry	20
Caulking	5	Sealer	5
Sealants	5	Terrazzo	15
Ceiling finishes		Vinyl	10
Acoustical	8	Folding partitions	10
Gypsum	10	Loading dock bumpers and levelers	10
Plaster	12	Magnetic/MRI shielding	10
Computer flooring	10	Millwork	15
Corner guards	10	Overhead doors	10
Cubicle tracks	10	Partitions, interior	15
Designation signs	5	Partitions, toilet	15
Doors and frames		Railings	
Automatic	10	Freestanding (exterior)	15
Hollow metal	20	Handrails (interior)	15
Wood	15	Roof covering	10
Drapery tracks	10	Skylights	20
Drilled piers	40	Storefront construction	20
Floor finishes		Wall covering	
Carpet	5	Paint	5
Ceramic	20	Wallpaper	5
Concrete	20	X-ray protection	10
Hardwood	10		

CMH Rehabilitation Services (Rombach Health)

2241 Rombach Avenue, Wilmington, OH
Clinton County

Analyzed for
Real Estate Tax Assessment Purposes

As of
January 1, 2023

John Thomas Wright, CPA
Senior Director, Property Tax
ScionHealth
(502)645-6505

March 2024

Narrative of Valuation Analysis

Owner: RCHP – Wilmington LLC
Account: 290-17-02-10-0000-00
Address: 2241 Rombach Avenue, Wilmington, OH 45177

Background:

The subject property is a Medical Office Building (MOB) comprising 8,800 square feet of floor space on a 50,486 SF parcel of land, constructed in 1989.

The Clinton County Auditor's office has appraised the land at \$252,400, a valuation seemingly consistent with neighboring parcels. However, they assessed the improvements at \$475,900, a valuation we contest, proposing instead a value of \$250,643. The auditor's office appraised the entire parcel at \$728,300; however, we argue it should be valued at \$503,043.

Cost Approach:

The estimated value for the improvements was determined using the reproduction cost approach with Marshall & Swift Commercial Cost Estimator software (M&S) for costs as of January 1, 2023. The occupancy designation is Medical Office (341) (**refer to Attachment #1**). Erected in 1989, the structure is 34 years old, featuring wood-framed exterior walls with forced air for HVAC. Utilizing M&S, we derived a total unit cost of \$133.32 per square foot, reflecting a 10% increase over 2022 construction costs, resulting in a reproduction cost of \$1,173,216 (**refer to Attachment #2**).

Considering the useful life of similar medical facilities, indicated at 25 years by the American Hospital Association (**refer to Attachment #3**), we deemed a 40-year life span with a 20% residual value reasonable for these properties. This accounts for a 2.5% obsolescence per year, not exceeding a 20% residual value. This estimation considers the absence of renovations and the predominance of original mechanicals, attributing 80% physical obsolescence, amounting to \$938,573. Consequently, the value of the structure after all forms of obsolescence is \$234,643. Additionally, the auditor's valuation includes paving valued at \$16,000 which we have included in our request below.

Conclusion:

We respectfully request that the 2023 assessment be adjusted to \$503,043, comprising \$250,643 for the structure and \$252,400 for the land.

Occupancy Reference

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Average	Sandwich panels, some trim	Few partitions, acoustic, vinyl tile	Adequate lighting & plumbing	Package A.C.
Good	Insulated sandwich panels, pre-engineered frame, good front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbing for butchers, snack bar, etc.	Warm and cool air (zoned)

341 Medical Office

These are buildings designed for medical and/or dental services with examination and outpatient treatment. They include a reception/lobby area as well as individual rooms.

Floor finishes are carpet or resilient flooring. Ceilings are acoustic tile and may be on a suspended system. Most utilize high-intensity fluorescent lighting with the better qualities also having x-ray capabilities and built-in cabinetry.

Individual treatment rooms may have plumbing and sinks. Restrooms are adequate to service the amount of personnel working in the building.

The following are not included in the costs: X-ray equipment, autoclaves, office equipment, permanent examination lights and other medical equipment.

For small dental offices or clinics, use occupancy 444 (Dental Office/Clinic).

Availability of Elevators by Area for this occupancy: Yes

Marshall Valuation Service sections: 15 and 45.

Occupancy Availability: Commercial Estimator only.

Typical Lives

Rank	Class								
	A	B	C	D	H	M	P	S	W
Low	45	45	40	35	--	--	35	35	--
Average	45	45	40	35	--	--	35	35	--
Good	50	50	45	40	--	--	40	40	--
Excellent	50	50	45	40	--	--	40	40	--

Rank Selection Guide

Class A (Fireproof Structural Steel Frame)

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Brick, concrete block, very plain, small lobby	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting & plumbing, few extras	Package A.C.
Average	Metal and glass, brick or concrete panels	Plaster or dry wall, acoustic tile, vinyl composition floors	Adequate lighting, power, and plumbing, X-ray rooms	Warm and cool air (zoned)
Good	Good metal and solar glass, face brick, concrete and glass	Good plaster or drywall, acoustic tile, carpeting, vinyl composition	High-intensity lighting, X-ray outlets, good plumbing, lab	Hot and chilled water (zoned)
Excellent	Best metal, brick or block backup, solar glass	Acoustic plaster, good veneers, vinyl wall coverings, carpet, vinyl	Luminous ceilings, power and X-ray outlets, best plumbing	Hot and chilled water (zoned)

Class B (Reinforced Concrete Frame)

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Brick, concrete block, lift slab, very plain, small lobby	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting & plumbing, few extras	Package A.C.
Average	Metal and glass, brick or concrete panels	Drywall or plaster, acoustic tile, vinyl composition floors	Adequate lighting, power, and plumbing, X-ray rooms	Warm and cool air (zoned)
Good	Good metal and glass, good brick, concrete panels	Good plaster or drywall, acoustic tile, carpeting and vinyl composition	High-intensity lighting, X-ray outlets, good plumbing, lab	Hot and chilled water (zoned)
Excellent	Best metal, brick or block backup, solar glass	Acoustic plaster, good veneers, vinyl wall coverings, carpet, vinyl	Luminous ceilings, power and X-ray outlets, best plumbing	Hot and chilled water (zoned)

Occupancy Reference

Class C (Masonry Bearing Walls)

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Masonry bearing walls, light rafters, very plain	Paint, cheap partitions, acoustic tile, asphalt tile	Minimum lighting and outlets, adequate plumbing	Forced air
Average	Steel or concrete frame or bearing walls, some trim	Plaster, drywall partitions, acoustic tile, vinyl composition	Adequate lighting and outlets, adequate plumbing, lab	Package A.C.
Good	Steel frame, masonry, best concrete panels, ornamentation	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, X-ray rooms, good plumbing, lab	Warm and cool air (zoned)
Excellent	Steel frame, masonry and glass, ornamentation, top quality	Acoustic plaster, paneling, carpet and vinyl tile, many soundproof rooms	Fluorescent panels, air piping, X-ray rooms, good plumbing	Hot and chilled water (zoned)

Class D (Wood or Steel Framed Exterior Walls)

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Light stucco or siding on wood or steel studs, very plain	Drywall, cheap partitions, acoustic tile, asphalt tile	Minimum lighting and outlets, adequate plumbing	Forced air
Average	Stucco or wood siding on wood or steel studs, some trim	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and outlets, adequate plumbing	Package A.C.
Good	Best stucco on good frame, good brick or stone trim	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, X-ray rooms, good plumbing, lab	Warm and cool air (zoned)
Excellent	Studs or steel columns, bar or web joists, brick or stone veneer, EIFS	Best plaster, paneling, carpet and vinyl tile, many soundproof rooms	Fluorescent panels, air piping, X-ray rooms, good plumbing	Warm and cool air (zoned)

Class P (Pole Frame)

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC

Occupancy Descriptions

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Pole frame, good metal panels, finished inside, little trim	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting & plumbing, few extras	Forced air

Class S (Metal Frame and Walls)

Rank	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Steel or aluminum on light frame, finished interior, some insulation	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting & plumbing, few extras	Forced air
Average	Insulated wall or sandwich panels, adequate fenestration	Drywall or plaster, acoustic tile, vinyl composition floors	Adequate lighting, power, and plumbing, X-ray rooms	Package A.C.
Good	Good sandwich panels and fenestration, some brick or stone	Good plaster or drywall, acoustic tile, carpeting and vinyl	High-intensity lighting, X-ray outlets, good plumbing, lab	Warm and cool air (zoned)

342 Mortuary

These buildings include the chapel, stained glass windows and laboratories commensurate with the overall quality. Most have combined heating and cooling systems. Plaster and drywall are used on the interior with hardwood, carpet or resilient flooring. Adequate plumbing and lighting is used throughout. Generally, the better funeral homes may include some living area. Vehicular garages should be priced separately.

The following are not included in the costs: Mortuary or kitchen equipment.

Availability of Elevators by Area for this occupancy: No

Marshall Valuation Service sections: 11 and 41.

Occupancy Availability: Commercial Estimator only.

Marshall & Swift Summary Valuation

Property Name: CMH Rehabilitation Services (Rombach Health)
 Property Address: 2241 Rombach Ave
 Parcel Number (s): 290170210000000

Section 1

Occupancy	Medical Office Building
Construction Class	Steel Framed Exterior Walls
Story Height	12 Feet
Building Rank	1.0
Total Area (SF)	8,800
Number of Stories	1 Story
Perimeter	380 LF
Year Built	1989
Effective Age	34
Land Area	50,486

Main Structure

	<u>Unit Cost</u>	<u>Extended</u>
Base Cost	103.84	913,792
Exterior Walls	19.08	167,904
Heating & Cooling	10.40	91,520
Totals	133.32	1,173,216

Less: Obsolescence

	<u>Percentage</u>	
Physical	80.0%	\$ 938,573
Functional		-
Economic		-
Total Obsolescence		\$ 938,573

Depreciated Cost Main Structure

		\$ 234,643
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	<u>Unit Price</u>	
Land	\$ 5.00	\$ 252,400
Paving		\$ 16,000

Total Cost as of:

\$ 503,043

ANNEX 3: TYPICAL EQUIPMENT LIFETIMES

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Their list is made up of a series of tables of different categories of equipment determined by the equipment's role in the health facility.

Part One: Estimated Useful Lives of Land Improvements, Buildings, and Fixed Equipment

Table 1: Land Improvements

Land improvements are assets of an above-ground or below-ground nature, found in the land area contiguous to and designed for serving a health care facility. The asset cost would include a proportionate share of architectural, consulting, and interest expense for newly constructed or renovated facilities.

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Table 2: Buildings

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Nonfireproofed	30	Metal garden-type	10
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Table 3: Building Components

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Automatic	10	Freestanding (exterior)	15
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Wood	15	Roof covering	10
Drapery tracks	10	Skylights	20
Drilled piers	40	Storefront construction	20
Floor finishes		Wall covering	
Carpet	5	Paint	5
Ceramic	20	Wallpaper	5
Concrete	20	X-ray protection	10
Hardwood	10		