

**BOARD OF EDUCATION OF THE
WILLOUGHBY-EASTLAKE CITY SCHOOL DISTRICT
RESOLUTION**

The Willoughby-Eastlake City School District Board of Education (“Board”) met in regular session on the 9th day of March, 2026, with the following members present:

_____ moved for the adoption of the following Resolution:

RESOLUTION # _____

**RESOLUTION AUTHORIZING THE FILING OF AN ORIGINAL COMPLAINT
AGAINST THE VALUATION OF COMMERCIAL REAL PROPERTY OWNED BY
691 PROPERTIES, LLC
PURSUANT TO OHIO REVISED CODE SECTION 5715.19**

WHEREAS, Ohio Revised Code Section 5715.19(A) permits a board of education to file an original complaint with the County Auditor challenging the determination of the total valuation of property it does not own but that is otherwise located within the boundaries of its school district on or before the thirty-first (31st) day of March if the property was sold in an arm’s-length transaction during the two (2) years before the tax lien date of January 1, 2025, and the sale price exceeds the true value of the property for Tax Year 2025 by both ten (10) percent and the filing threshold determined under R.C. 5715.19(J);

WHEREAS, prior to filing an original complaint, a board of education is required to first adopt a resolution authorizing the filing at a public meeting;

WHEREAS, the Board’s resolution is to include: a) identification of the parcel or parcels that are the subject of the original complaint by street address and permanent parcel number; b) the name of at least one of the record owners of the parcel or parcels; c) the basis for the complaint under divisions (A)(1)(a) to (f) of Ohio Revised Code Section 5715.19 relative to each parcel identified in the resolution; and (d) the tax year for which the complaint will be filed;

WHEREAS, before adopting the resolution, R.C. 5715.19(A)(7) provides that a board of education shall mail a written notice to at least one of the record owners of the parcel or parcels

identified in the resolution stating its intent to adopt the resolution, the proposed date of adoption, and the basis for the complaint relative to each parcel identified in the resolution;

WHEREAS, the Board, through its counsel, has provided written notice to at least one (1) of the record owners of the parcels identified herein in accordance with the statutory requirements; and

WHEREAS, the Board's Treasurer has recommended that the Board proceed with authorizing the filing of the original complaint as indicated below.

NOW THEREFORE BE IT RESOLVED by the Board:

SECTION 1. The Board hereby determines that the following property qualifies for an original complaint as it sold, according to the Lake County Property Records, for \$1,000,000 on February 1, 2024 and the County's tax year 2025 value is \$355,680.

Street Address	Permanent Parcel Number(s)	Name of Record Owner	Basis for the Complaint	Tax Year of Filing
34801 Euclid Chardon Rd., Willoughby Hills, OH	31A011C000070	691 Properties, LLC	R.C. 5715.19(A)(1)(d): Recent sale of the subject property establishes fair market value.	2025

SECTION 2. The Board approves the filing of an original complaint for the property described in this resolution and authorizes its legal counsel, Weston Hurd, LLP, to file said complaint with the Lake County Board of Revision and to take any action necessary to defend the complaint including but not limited to participating in the Board of Revision proceedings and any further appeal.

SECTION 3. The Board's Treasurer is hereby authorized and directed to do all things necessary and consistent with this Resolution and to take such actions as necessary or appropriate to accomplish the objectives of this Resolution.

SECTION 4. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action were in meetings open to the public or in executive session as permitted by Ohio law.

SECTION 5. This Resolution shall take effect and be in force from and after the earliest period allowed by law.

_____ seconded adoption of the foregoing Resolution, and upon roll call, the vote resulted as follows:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ADOPTED by the Board of Education of the Willoughby-Eastlake City School District this 9th day of March, 2026.

CERTIFICATION OF TREASURER

I, Nick Ciarniello, Treasurer of the Board of Education of the Willoughby-Eastlake City School District, hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by said Board of Education at its regular meeting on March 9, 2026.

Treasurer
Board of Education of the
Willoughby-Eastlake City School District