

Tax year 2023 BOR no. 36002-1-2023

DTE 1
Rev. 12/22

County Highland Date received _____

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	Melinda Smith	9685 Bridges Rd Leesburg OH 45135
2. Complainant if not owner		Mailing Address: 9686 Bridges Rd Leesburg OH 45135
3. Complainant's agent		

4. Telephone number and email address of contact person
Melinda Smith 740-606-3423 gypsy45123@yahoo.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
36-06-000-031.00	9685 Bridges Rd. Leesburg OH 45135

7. Principal use of property Storage only

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
36-06-000-031.00	19,000. ⁰⁰ (12,000 Land 7,000 Bldg)	54,600. ⁰⁰	-35,600. ⁰⁰

9. The requested change in value is justified for the following reasons:
Bldg. is not livable, completely gutted to the studs, electric is bad-not to code,
no plumbing hooked up. roof leaks, windows have leaks and areas of roof,
walls (exterior) and floors have rot.

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 6/13/23
and sale price \$ 1.00 ; 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 0 and total cost \$ 0

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

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 2/26/24 Complainant or agent (printed) Melinda Smith Title (if agent) _____

Complainant or agent (signature) Melinda Smith

Sworn to and signed in my presence, this 2-26-24 day of February 2024
(Date) (Month) (Year)

Notary Jesse A. Bolen
JESSE A. BOLEN
Notary Public
State of Ohio
My Comm. Expires
October 28, 2025



Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

Multiple Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form **a single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

General Instructions: Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

Instructions for Line 8. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

Tax year 2023 BOR no. 3602-2-2023
County Highland Date received 2/24/2024

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property	Dillon Jones	12933 Barger Rd, Leesburg OH 45135
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person	740 606 8083	
5) Email address of complainant		
6) Complainant's relationship to property, if not owner		
If more than one parcel number is included, see "Multiple Parcels" on back		
7) Parcel number from tax bill	# Acres, if applicable	Address of property
12-02-000-105.00	70.957	12933 Barger Rd Leesburg OH 45135

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FEB 24 2024

HIGHLAND COUNTY AUDITOR

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
12-02-000-105.00			

10) The requested change is justified for the following reasons:

Remove recoupment & re-enroll

11) 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 penalty 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 2/23/24 Complainant or agent [Signature] Signature Title (if agent)

Sworn to and signed in my presence, this _____ day of _____ year _____

Notary _____ Signature

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JAN 11 2024

Clear Form

Tax year 2023 BOR no. 3603-1-2023

DTE 1
Rev. 12/22

County Highland Date received 1/11/2024

HIGHLAND COUNTY AUDITOR

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	TRICIA BAKER	11235 BIG OAK RD
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person
7168084703 TRICIA@UN282@GMAIL.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
<u>27-14-001-110.00</u>	<u>1026 JEFFERSON STREET</u>

7. Principal use of property RETAIL

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
<u>27-14-001-110.00</u>	<u>150,000</u>	<u>185,000</u>	<u>-35,000</u>

9. The requested change in value is justified for the following reasons:

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 6-22-2022 and sale price \$ 150,000 ; 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 N/A and total cost \$ N/A

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

SEE ATTACHMENT

CLOSING STATEMENT

June 22, 2022

Property: 1026 Jefferson St., Greenfield, Ohio 45123
Highland County Parcel 27-14-001-110.00 and 27-14-001-111.00
Seller: Thelma L. Hafer, Trustee of the Thelma L. Hafer Trust UA dated 10/20/2003
Buyers: Tricia Baker

SELLERS STATEMENT

Credits:

Purchase Price: \$150,000
Earnest Money \$10,000 (held by Lakeside)

Charges:

Real Estate Tax Prorated (Credit to Buyer): \$2,726.27
Commission \$9,000
Conveyance Fee \$451
Deed Prep Fee \$100

Total: \$12,277.27

Net Due Seller June 22, 2022: \$137,722.73

BUYERS STATEMENT

Charges:

Purchase Price: \$150,000 (\$10,000 is held by Lakeside)
Deed Recording fee: \$34
Closing Agent Fee \$200
Title Search fee: \$200

Total: \$150,434

Credits from Seller: \$2,726.27

Escrow from Lakeside \$10,000

Net Owed by Buyer at Closing: \$137,707.73 →

Distributions:

Highland County Auditor \$451
Highland County Recorder \$34
Judkins and Hayes \$500
Lakeside Realty \$9,000
Amount Due Thelma L. Hafer, Trustee \$137,722.73

Total \$147,707.73

Thelma L Hafer by Robert Smith *Tricia Baker*
Thelma L. Hafer, Trustee, Seller Tricia Baker, Buyer

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FEB 16 2024

Tax year 2024 BOR no. 3103-2-2023
County Highland Date received 2/16/2024

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	Jesse Stoltzfus	12325 Pommert Rd Greenfield OH 45123	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person			
937-481-3258 Email: jesse@skylineroofingoh.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	
26-03-000-069.03		12325 Pommert Rd Greenfield OH 45123	
7. Principal use of property <u>Retail</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
26-03-000-069.03	\$800,000.00 To \$900,000.00?	1,222,800	
9. The requested change in value is justified for the following reasons:			
Improvement Code 526 Incorrect 75'x 80' <u>Not 75'x 800'</u> Location Hurts Value of Property. Property Value did not increase over 100% from 2022 tax Year to 2023 Tax Year			

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

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

- 2-1-2021 office Improvement in Existing Building \$25,000
- 11-1-2022 office Improvement in Existing Building \$5,000 No Insulation, Had overhead Doors.
- 12-1-2022 Remove 40'x 80' Pole Building - 3200 sqft - \$50,000 No Insulation, On overhead door.
- 4-1-2023 Build New 80'x 150' Pole Building \$2,000 sq ft \$240,000
- 4-1-2023 75'x 80' Concrete Slab \$40,000

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 2-16-2024 Complainant or agent (printed) Jesse Stoltzfus Title (if agent) owner

Complainant or agent (signature) 

Sworn to and signed in my presence, this 16th day of February 2024

Notary 



JEFFERY LISTER
Notary Public, State of Ohio
My Comm. Expires 07/05/2026

Tax year 2023 BOR no. 3603-3-2023

County Highland Date received 2/20/2024

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	COUNTER Richard J.	504 N Washington, Greenfield, OH 45123
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person
(937) 763-8338

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
<u>26-18-001-001.00</u>	<u>405 Taylor ST</u>

7. Principal use of property Commercial RENT

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
<u>26-18-001-001-00</u>	<u>156,000.00</u>	<u>242,300.00</u>	

9. The requested change in value is justified for the following reasons:
Other parcels in same business. Occupancy code NOT the same as
Examples of other like businesses included in this packet. All taxation
should be equal. See attachments included of some commercial business

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 12/19/2022 and total cost \$ 152,000.00

13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

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 2/14/2024 Complainant or agent (printed) Richard Carter Title (if agent) Owner

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 2/14/2024 day of _____ (Date) (Month) (Year)

Notary _____

Incorrect Occupancy code based on other exact business operations.

RECEIVED

FEB 20 2024

HIGHLAND COUNTY AUDITOR

Tax year 2023 BOR no. 3603-4-2023
 County Highland Date received 2/5/24 3/5/2024

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.

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Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1. Owner of property	Mary S. Fuller	182 Core Rd, Frankfort OH 45628
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person
928-279-4741 ms_gf@hotmail.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
<u>27-12-001-015.00</u>	<u>414 Lafayette St, Greenfield OH 45123</u>

7. Principal use of property parking lot

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
<u>27-12-001-015.00</u>	<u>15,000</u>	<u>31,100.00</u>	<u>16,100.00</u>

9. The requested change in value is justified for the following reasons:

The Appraised Value increase by 100%, There were no Added improvements
 The property taxes doubled 2 years prior, also.

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

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.

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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 2-5-24 Complainant or agent (printed) MARY S. FULLER Title (if agent) owner

Complainant or agent (signature) Mary S. Fuller

Sworn to and signed in my presence, this _____ day of _____ (Date) (Month) (Year)

Notary _____

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MAR 5 2024

HIGHLAND COUNTY AUDITOR

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

Multiple Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form **a single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

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Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

Instructions for Line 8. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.