

## 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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Stephen Kosik		
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person	(440) 537-6301		
5. Email address of complainant	smkosik@zitomedia.net		
6. Complainant's relationship to property, if not owner			
<b>If more than one parcel is included, see "Multiple Parcels" on back.</b>			
7. Parcel numbers from tax bill	Address of property		
150230000201	41 Stanhope Kelloggsville Road, Pierpont OH 44082		
8. Principal use of property	Primary Residence		
9. 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
150230000201	\$196,000	\$250,114	\$54,114
10. The requested change in value is justified for the following reasons: - Comparable sales of similar/superior housing in the local area are available. - Aging furnace and well water treatment system need replaced (Approximately \$10k cost). - See attached "Revised Kosik Sales Analysis 11-30-23" worksheet with comments.			

11. 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 11" on back.
12. 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.
13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_
14. Do you intend to present the testimony or report of a professional appraiser?     Yes     No     Unknown
15. 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.

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 01/02/2023 Complainant or agent Stephen Kosik Title (if agent) \_\_\_\_\_  
Signature

Tax year 2023

BOR no. 0007 **FILED ON**

DTE 1  
Rev. 08/21

County Ashtabula

Date received JAN 02 2024

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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.

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Date 01/02/2023 Complainant or agent \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Signature

**Situs : 41 STANHOPE KELLOGGSVILLE RD**      **Map ID: 15-023-00-002-01**      **LUC: 511**      **Card: 1 of 1**      **Tax Year: 2023**      **Printed: 01/09/24**

CURRENT OWNER	
KOSIK STEPHEN M	
CAUV	
Field Review Flag:	

GENERAL INFORMATION	
Routing No.	023-00 002-01
Class	Residential
Living Units	1
Neighborhood	55000
District	
Zoning	
Alternate Id	



Legal Description	
<b>Parcel Tieback:</b>	<b>Addl. Tieback: N</b>
<b>Legal Descriptions:</b>	
LOT 4 SEC 23	

Land Information								
Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.2100		0			
A	S	9500	1.5200	74	0	1	-40	8,330
A	H	9500	1.0000	100	0			12,350
								20,680
Total Acres: 2.73				Legal Acres: 2.77		NBHD Fact: 1.3000		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	7,250	20,700	20,700	0	0
<b>Building</b>	80,290	229,400	229,400	0	0
<b>Total</b>	87,540	250,100	250,100	0	0
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Effective Date of Value</b>					
<b>Value Flag</b>	1-COST APPROACH				

Current Value			
Year	Land	Building	Total Value
2020	15,900	163,800	179,700
2021	15,900	163,800	179,700
2022	15,900	163,800	179,700

Permit Information						
Date Issued	Number	Price	Purpose	Note	Status	
04/08/15	15-00337		MISC OBY		Close Permit	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/19/05		2-Land And Building	U-Not Validated	0104/8480	ET-Temp Exempt	KOSIK STEPHEN
07/06/98	17,000	1-Land Only	U-Not Validated		WD-Warranty Deed	FENTON ROBERT A

Entrance Information			
Date	ID	Entry Code	Source
02/10/14	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 41 STANHOPE KELLOGGSVILLE RD

Parcel Id: 15-023-00-002-01

LUC: 511

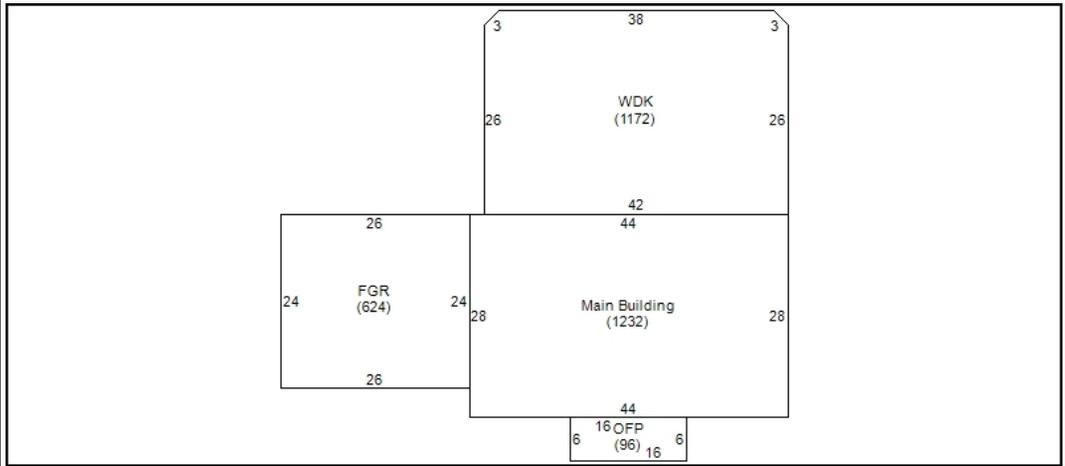
Card: 1 of 1

Tax Year: 2023

Printed: 01/09/24

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 6
<b>Override Model</b>	<b>Dining Rooms</b> 1
<b>Story Height</b> 1.5	<b>Bedrooms</b> 3
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 08-Cape Cod	<b>Full Baths</b> 2
<b>Year Built</b> 2001	<b>Half Baths</b> 1
<b>Eff Year Built</b>	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 11
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> 4-Full Basement	<b>T3 Rec Rm Area</b>
<b>Heating</b> 2-Basic	<b>T4 Rec Rm Area</b>
<b>Heat Fuel Type</b>	<b>Fin Bsmt Liv Area</b> 0
<b>System</b>	<b>WBFP Stacks</b> 0
<b>Attic</b> 0-None	<b>WBFP Openings</b> 0
<b>Phy. Condition</b> A-Average Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 3	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.4
<b>GRM Econ Rents</b>	<b>GRM Factor</b> 1
<b>GRM Units</b>	<b>GRM Value</b> 0



**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					1,232						
1			FGR		624						13,700
2			OFF		96						2,000
3			WDK		1,172						13,400

**Dwelling Computations**

<b>Base Price</b>	120,170	<b>% Good</b>	80
<b>Plumbing</b>	8,400	<b>Market Adj</b>	
<b>Basement</b>	20,880	<b>Functional</b>	
<b>Heating</b>	0	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.4
<b>Subtotal</b>	149,450	<b>Additions</b>	23,300
<b>Ground Floor Area</b>	1,232	<b>Dwelling Value</b>	212,380
<b>Total Living Area</b>	1,848		
<b>Dwelling Notes</b>			

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RS1-Frame Sh	1111		0x0	1	C	1		S				
2	AP2-Pole Bldg	2015		24x40	960	C	1	2	A			100	17,000

**Condominium / Mobile Home Information**

<b>Complex #</b>	<b>Level</b>	<b>MH Make</b>
<b>Type</b>	<b>Elevator</b>	<b>MH Model</b>
<b>Unit No</b>	<b>Location</b>	<b>Serial#</b>
<b>Condo Style</b>	<b>View</b>	<b>MH Title#</b>
<b>Cmplx Name</b>		<b>Park Code</b>

**Misc & Gross Bulding Values**

<b>Misc Building No</b>	<b>Misc Adjusted Value</b>
<b>Gross Building:</b>	

**Situs : 41 STANHOPE KELLOGGSVILLE RD****Parcel Id: 15-023-00-002-01****LUC: 511****Card: 1 of 1****Tax Year: 2023****Printed: 01/09/24****Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
5	OFC	DC	REMOVE ATTIC AREA, ADJUST PERCENT GOOD AFTER REVIEW OF COMPARABLE PROPERTIES
3	FLD		AP2 100% AND CORRECT DWG TO 1.5 STORY 1-1-16.
1	FLD	NC	20021210 LAC C#01 - 10/11/01 EST DWLG 100% FOR 1/1/02
2	FLD	RV	20080111 SR C#01 - 12/18/07 EST - WDDK ADDED FOR REVAL

**Situs : 41 STANHOPE KELLOGGSVILLE RD****Parcel Id: 15-023-00-002-01****LUC: 511****Card: 1 of 1****Tax Year: 2023****Printed: 01/09/24**

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**Comparable Sales**

Parcel ID	Address	Street	LUC	Acres:	inf/sup	NBHD	Age	inf/sup	#Stories	Style	Sq Ft	inf/sup	BR	FullBA	HalfBA	inf/sup	Bsmt	inf/sup	Sale Date	Sale Price	Sale/SF	Overall inf/sup
160140000303	3767	KYLE	511	5.20	superior	37500	2006	superior	1	ranch	2652	superior	4	3	1	superior	slab	inferior	10/11/2023	\$282,900	\$106.67	superior
310230001507	6072	ROOT	511	5.44	superior	60000	2007	superior	1.5	cape	1580	inferior	2	1	0	inferior	crawl	inferior	9/13/2022	\$170,000	\$107.59	inferior
400160002402	1401	STATE ROUTE 7 N	511	3.19	superior	57500	1994	equal	1	ranch	2055	superior	3	3	0	superior	full	equal	4/8/2022	\$247,000	\$120.19	superior
400020001000	668	PENN LINE ROAD	511	5.51	superior	57500	2003	superior	1	ranch	2200	superior	3	2	0	inferior	full	equal	5/7/2021	\$245,000	\$111.36	superior
				<b>Average</b>	<b>4.84</b>	<b>superior</b>	<b>2003</b>	<b>superior</b>	<b>1.13</b>		<b>2122</b>	<b>superior</b>	<b>3</b>	<b>2.25</b>	<b>0.25</b>	<b>equal</b>		<b>inferior</b>		<b>\$236,225</b>	<b>\$111.46</b>	<b>superior</b>
				<b>Median</b>	<b>5.32</b>	<b>superior</b>	<b>2005</b>	<b>superior</b>	<b>1.00</b>		<b>2128</b>	<b>Superior</b>	<b>3</b>	<b>2.50</b>	<b>0.00</b>	<b>equal</b>		<b>inferior</b>		<b>\$246,000</b>	<b>\$109.48</b>	<b>superior</b>

**Subject Property**

Parcel ID	Address	Street	LUC	Acres:		NBHD	Age		#Stories	Style	Sq Ft		BR	FullBA	HalfBA		Bsmt			Value	value/sf	
150230000201	41	STANHOPE KELLOGSVILLE	511	2.73		55000	2001		1.5	CAPE	1848		3	2	1		FULL			\$206,000	\$111.47	
				<i>Difference from Avg</i>	<i>2.11</i>		<i>2</i>				<i>274</i>		<i>0</i>	<i>0.25</i>	<i>-0.75</i>							

**Adjustment Calculations**

Adjustments	Value	Per Acre	x difference	Adjust	Subject	% diff	x value			
Subject Land	\$20,680	\$7,575		\$15,953	0	1848	\$30,515			
						(122/1848)				
									less land adj	-\$15,953
									less 7%	-\$30,515
									<b>Net</b>	<b>\$159,531</b>
									<b>Rounded</b>	<b>\$160,000</b>

**3767 KYLE - NOTES**

Pros: Newer property has more acreage, much more square footage, two kitchens, 4 bedrooms, 3-1/2 bathrooms, finished basement, and central air.  
Cons: No basement (slab)

**6072 ROOT - NOTES**

Pros: Newer home with much more acreage, less square footage, open floor concept, vaulted ceilings and out buildings.  
Cons: House external, outbuildings and lot need TLC & has crawl space (no basement).

**1401 STATE ROUTE 7 - NOTES**

Pros: Property was recently remodeled and includes a larger lot, significantly more square footage, 2-1/2 car attached garage, partially-finished basement, three full bathrooms, fireplace, central air, new deck, pond and swimming pool.  
Cons: Unit was built in 1994.

**668 PENN LINE ROAD - NOTES**

Pros: Newer property has much more acreage, significantly more square footage, newly remodeled, 3 bedrooms, 2 full bathrooms, two family rooms (attached garage converted into additional living space), fireplace, new appliances included in sale, heat pump and central air. There is also a newer three car, detached garage built in 2007 and swimming pool.  
Cons: Does not have a 1/2 bathroom.

**41 STANHOPE KELLOGGSVILLE - NOTES**

Pros: Detached building, large wood deck (needs maintained/repared) and concrete drive.  
Cons: Lowest acreage of all properties, 2nd to last lowest square footage of properties, 2nd to oldest of all all comparable properties, no central AC, furnace and water softener need replaced (\$10k estimated cost).

**Comparable Sales**

Parcel ID	Address	Street	LUC	Acres:	inf/sup	NBHD	Age	inf/sup	#Stories	Style	Sq Ft	inf/sup	BR	FullBA	HalfBA	inf/sup	Bsmt	inf/sup	Sale Date	Sale Price	Sale/SF	Overall inf/sup
310060003100	5091	STATE LINE	511	3.00	equal	60000	1996	equal	2	colonial	2134	Superior	4	2	2	superior	part	inferior	11/30/2022	\$285,000	\$133.55	equal
310230001507	6072	ROOT	511	5.44	superior	60000	2007	superior	1.5	cape	1580	inferior	2	1	0	inferior	crawl	inferior	9/13/2022	\$170,000	\$107.59	inferior
530070004303	2341	SHEFFIELD	511	4.00	superior	62500	2001	equal	2	colonial	2016	superior	4	2	1	equal	full	equal	10/3/2022	\$300,000	\$148.81	equal
540190000102	4583	BALDWIN	511	5.00	superior	62500	1995	inferior	2	colonial	2151	Superior	3	2	1	equal	full	equal	8/2/2023	\$325,000	\$151.09	equal
				<b>Average</b>	<b>4.36</b>	<b>superior</b>	<b>2000</b>	<b>equal</b>	<b>1.88</b>		<b>1970</b>	<b>superior</b>	<b>3</b>	<b>1.75</b>	<b>1.00</b>	<b>equal</b>	<b>equal</b>		<b>\$270,000</b>	<b>\$135.26</b>	<b>superior</b>	
				<b>Median</b>	<b>4.50</b>	<b>superior</b>	<b>1999</b>	<b>equal</b>	<b>2.00</b>		<b>2075</b>	<b>Superior</b>	<b>4</b>	<b>2.00</b>	<b>1.00</b>	<b>equal</b>	<b>equal</b>		<b>\$292,500</b>	<b>\$141.18</b>	<b>superior</b>	

**Subject Property**

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150230000201	41	STANHOPE KELLOGSVILLE	511	2.73		55000	2001		1.5	CAPE	1848		3	2	1		FULL			\$250,100	\$135.34	
				<i>Difference from Avg</i>	<i>1.63</i>		<i>-1</i>				<i>122</i>		<i>0</i>	<i>-0.25</i>	<i>0.00</i>							

**Adjustment Calculations**

Adjustments	Value	Per Acre	x difference	Adjust	Subject	% diff	x value			
Subject Land	\$20,680	\$7,575		\$12,355	0	1848	7%	\$16,545		
						(122/1848)			less land adj	-\$12,355
									less 7%	-\$16,545
									<b>Net</b>	<b>\$221,200</b>
									<b>Rounded</b>	<b>\$220,000</b>

ASHTABULA COUNTY  
25 W Jefferson Street  
Jefferson OH 44047-1092  
(440) 576-1484 Fax: (440) 576-3446

BOARD OF REVISION HEARING NOTICE TO  
ASHTABULA COUNTY PROPERTY OWNER OR HIS/HER AGENT

B.O.R. CASE NUMBER: 2023-0007

June 11 2024

STEPHEN M KOSIK  
41 STANHOPE KELLOGGSVILLE RD  
PIERPONT OH 44082

The Board, in accordance with Ohio Revised Code 5715.19, has scheduled a hearing on:

**July 10, 2024 at 9:00 AM**

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0007 filed for tax year 2023 by STEPHEN M KOSIK and described as follows:

Parcel ID(s):

1) 15-023-00-002-01 located at 41 STANHOPE KELLOGGSVILLE RD, the market value is \$250,100. The market value sought is \$196,000.

You or a representative must appear at this hearing or the case will be dismissed.

If you have any questions, please call (440) 576-1484.

Ashtabula County Board of Revision

# Exhibit A - Query Results from Auditor's Office

## Comparable Sales

Parcel ID	Address	Street	LUC	Acres:	inf/sup	NBHD	Age	inf/sup	#Stories	Style	Sq Ft	inf/sup	BR	FullBA	HalfBA	inf/sup	Bsmt	inf/sup	Sale Date	Sale Price	Sale/SF	Overall inf/sup
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530070004303	2341	SHEFFIELD	511	4.00	superior	62500	2001	equal	2	colonial	2016	superior	4	2	1	equal	full	equal	10/3/2022	\$300,000	\$148.81	equal
540190000102	4583	BALDWIN	511	5.00	superior	62500	1995	inferior	2	colonial	2151	superior	3	2	1	equal	full	equal	8/2/2023	\$325,000	\$151.09	equal
				<b>Average</b>			<b>2000</b>	<b>equal</b>	<b>1.88</b>		<b>1970</b>	<b>superior</b>	<b>3</b>	<b>1.75</b>	<b>1.00</b>	<b>equal</b>	<b>equal</b>			<b>\$270,000</b>	<b>\$135.26</b>	<b>superior</b>
				<b>Median</b>			<b>1999</b>	<b>equal</b>	<b>2.00</b>		<b>2075</b>	<b>superior</b>	<b>4</b>	<b>2.00</b>	<b>1.00</b>	<b>equal</b>	<b>equal</b>			<b>\$292,500</b>	<b>\$141.18</b>	<b>superior</b>

## Subject Property

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				<i>Difference from Avg</i>							122		0	-0.25	0.00							

## Adjustment Calculations

Adjustments	Value	Per Acre	x difference	Adjust	Subject	% diff	x value	
Subject Land	\$20,680	\$7,575		\$12,355	1848	7%	\$16,545	
						(122/1848)		
								\$250,100
								less land adj -\$12,355
								less 7% -\$16,545
								<b>Net \$221,200</b>
								<b>Rounded \$220,000</b>

No Comparable Sales from Pierpont / Denmark Used in Assessment

- 5091 State Line Road — Conneaut — distance 13.4 miles N
- 6072 Root Rd. — Conneaut — distance 9 miles N
- 2341 Sheffield Rd — Ashtabula — distance 9.6 miles NW
- 4583 Baldwin Rd — Kingsville — 10.7 miles N

Average — 10.7 miles from  
Residence

# Exhibit B - Revised Query from Home Owner

Comparable Sales																						
Parcel ID	Address	Street	LUC	Acres:	inf/sup	NBHD	Age	inf/sup	#Stories	Style	Sq Ft	inf/sup	BR	FullBA	HalfBA	inf/sup	Bsmt	inf/sup	Sale Date	Sale Price	Sale/SF	Overall inf/sup
160140000303	3767	KYLE	511	5.20	superior	37500	2006	superior	1	ranch	2652	superior	4	3	1	superior	slab	inferior	10/11/2023	\$282,900	\$106.67	superior
310230001507	6072	ROOT	511	5.44	superior	60000	2007	superior	1.5	cape	1580	inferior	2	1	0	inferior	crawl	inferior	9/13/2022	\$170,000	\$107.59	inferior
400160002402	1401	STATE ROUTE 7 N	511	3.19	superior	57500	1994	equal	1	ranch	2055	superior	3	3	0	superior	full	equal	4/8/2022	\$247,000	\$120.19	superior
400020001000	668	PENN LINE ROAD	511	5.51	superior	57500	2003	superior	1	ranch	2200	superior	3	2	0	inferior	full	equal	5/7/2021	\$245,000	\$111.36	superior
				<b>Average</b>	<b>4.84</b>	<b>superior</b>	<b>2003</b>	<b>superior</b>	<b>1.13</b>		<b>2122</b>	<b>superior</b>	<b>3</b>	<b>2.25</b>	<b>0.25</b>	<b>equal</b>				<b>\$236,225</b>	<b>\$111.46</b>	<b>superior</b>
				<b>Median</b>	<b>5.32</b>	<b>superior</b>	<b>2005</b>	<b>superior</b>	<b>1.00</b>		<b>2128</b>	<b>superior</b>	<b>3</b>	<b>2.50</b>	<b>0.00</b>	<b>equal</b>				<b>\$246,000</b>	<b>\$109.48</b>	<b>superior</b>

Subject Property																						
Parcel ID	Address	Street	LUC	Acres:		NBHD	Age		#Stories	Style	Sq Ft		BR	FullBA	HalfBA		Bsmt			Value	value/sf	
150230000201	41	STANHOPE KELLOGSVILLE	511	2.73		55000	2001		1.5	CAPE	1848		3	2	1		FULL			\$206,000	\$111.47	
				Difference from Avg	2.11		2				274		0	0.25	-0.75							

Adjustment Calculations												
Adjustments	Value	Per Acre	x difference	Adjust	Subject	% diff	x value					
Subject Land	\$20,680	\$7,575		\$15,953	0	1848	15%	\$30,515			\$206,000	
						(122/1848)					less land adj	-\$15,953
											less 7%	-\$30,515
											<b>Net</b>	<b>\$159,531</b>
											<b>Rounded</b>	<b>\$160,000</b>

HOMES ARE NEWER, MORE SQFT, MORE LAND,

**3767 KYLE - NOTES** Dorset - distance 4 miles SW  
 Pros: Newer property has more acreage, much more square footage, two kitchens, 4 bedrooms, 3-1/2 bathrooms, finished basement, and central air.  
 Cons: No basement (slab)

**6072 ROOT - NOTES** Conncant - distance 9 miles N  
 Pros: Newer home with much more acreage, less square footage, open floor concept, vaulted ceilings and out buildings.  
 Cons: House external, outbuildings and lot need TLC & has crawl space (no basement).

**1401 STATE ROUTE 7 - NOTES** Pierpont - distance 3.7 miles E  
 Pros: Property was recently remodeled and includes a larger lot, significantly more square footage, 2-1/2 car attached garage, partially-finished basement, three full bathrooms, fireplace, central air, new deck, pond and swimming pool.  
 Cons: Unit was built in 1994.

**668 PENN LINE ROAD - NOTES** Pierpont - distance 5.9 miles E  
 Pros: Newer property has much more acreage, significantly more square footage, newly remodeled, 3 bedrooms, 2 full bathrooms, two family rooms (attached garage converted into additional living space), fireplace, new appliances included in sale, heat pump and central air. There is also a newer three car, detached garage built in 2007 and swimming pool.  
 Cons: Does not have a 1/2 bathroom.

**41 STANHOPE KELLOGGSVILLE - NOTES**  
 Pros: Detached building, large wood deck (needs maintained/repared) and concrete drive.  
 Cons: Lowest acreage of all properties, 2nd to last lowest square footage of properties, 2nd to oldest of all all comparable properties, no central AC, furnace and water softener need replaced (\$10k estimated cost).

Average distance = 5.65 miles

# Exhibit C

## Comparable Sales

Parcel ID	Address	Street	LUC	Acres:	inf/sup	NBHD	Age	inf/sup	#Stories	Style	Sq Ft	inf/sup	BR	FullBA	HalfBA	inf/sup	Bsmt	inf/sup	Sale Date	Sale Price	Sale/SF	Overall inf/sup
400330007000	5988	MARCY	511	0.17	inferior	57500	1890	inferior	2	colonial	1712	equal	3	1	1	inferior	crawl	inferior	7/27/2023	\$158,500	\$92.58	
310290001701	5616	SCRIBNER	511	5.00	superior	60000	1912	inferior	2	colonial	1904	superior	3	1	0	inferior	full	equal	7/6/2023	\$110,000	\$57.77	
400160000203	1306	STATE ROUTE 7	511	8.26	superior	57500	1950	inferior	2	colonial	1226	inferior	3	1	0	inferior	full	equal	4/5/2023	\$216,000	\$176.18	
400120001001	1210	CEMETARY	511	5.31	superior	57500	1975	inferior	1	ranch	1152	inferior	3	1	1	inferior	full	equal	1/30/2023	\$137,000	\$118.92	
	<b>Average</b>			<b>4.68</b>	<b>superior</b>		<b>1932</b>	<b>equal</b>	<b>1.75</b>		<b>1499</b>	<b>inferior</b>	<b>3</b>	<b>1.00</b>	<b>0.50</b>	<b>inferior</b>		<b>equal</b>		<b>\$155,375</b>	<b>\$111.37</b>	<b>inferior</b>
	<b>Median</b>			<b>5.16</b>	<b>superior</b>		<b>1931</b>	<b>equal</b>	<b>2.00</b>		<b>1469</b>	<b>inferior</b>	<b>3</b>	<b>1.00</b>	<b>0.50</b>	<b>inferior</b>		<b>equal</b>		<b>\$147,750</b>	<b>\$105.75</b>	<b>inferior</b>

## Subject Property

Parcel ID	Address	Street	LUC	Acres:		NBHD	Age		#Stories	Style	Sq Ft		BR	FullBA	HalfBA		Bsmt		Value	value/sf
150230000201	41	STANHOPE KELLOGSVILLE	511	2.73		55000	2001		1.5	CAPE	1848		3	2	1		FULL		\$250,100	\$135.34
		Difference from Avg		1.95			-69				-350		0	-1.00	-0.50					

## Adjustment Calculations

Adjustments	Value	Per Acre	x difference	Adjust	Subject	% diff	x value	
Subject Land	\$20,680	\$7,575		\$14,804	1848	-19%	-\$47,300	\$250,100
						(122/1848)		less land adj - \$14,804
								less 7% \$47,300
								<b>Net \$282,596</b>
								<b>Rounded \$220,000</b>

## Exhibit C - Inferior Sales / Older Homes in Area

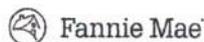
5988 Marcy Rd - 2.9 miles Pierpont

5616 Scribner - 7.7 miles Pierpont

1306 State Rt 7 - 5.4 miles Andover

1210 Cemetery Rd - 3.7 miles Pierpont

# Exhibit D - Fannie Mae Guidelines



## **B4-1.3-08, Comparable Sales (03/02/2022)**

### **Introduction**

This topic contains information on selection of comparable sales, including:

- [Selection of Comparable Sales](#)
- [Minimum Number of Comparable Sales](#)
- [Age of the Comparable Sales](#)
- [Additional Requirements for New \(or Recently Converted\) Condos, Subdivisions, or PUDS](#)
- [Rural Properties](#)
- [Use of Foreclosures and Short Sales](#)

### **Selection of Comparable Sales**

The appraiser is responsible for determining which comparables are the best and most appropriate for the assignment. Fannie Mae expects the appraiser to account for all factors that affect value when completing the analysis. Comparable sales should have similar physical and legal characteristics when compared to the subject property. These characteristics include, but are not limited to, site, room count, gross living area, style, and condition. This does not mean that the comparable must be identical to the subject property, but it should be competitive and appeal to the same market participants that would also consider purchasing the subject property. Comparables that are significantly different from the subject property may be acceptable; however, the appraiser must describe the differences, consider these factors in the market value, and provide an explanation justifying the use of the comparable(s).

Comparable sales from within the same neighborhood (including subdivision or project) as the subject property should be used when possible, and must be used in certain instances (see below). Sale activity from within the neighborhood is the best indicator of value as sales prices of comparable properties from the same location should reflect the same positive and negative location characteristics.

Fannie Mae does allow for the use of comparable sales that are located in competing neighborhoods, as these may simply be the best comparables available and the most appropriate for the appraiser's analysis. If this situation arises, the appraiser must not expand the neighborhood boundaries just to encompass the comparables selected. The appraiser must indicate the comparables are from a competing neighborhood and address any differences that exist. The appraiser must also provide an explanation as to why they used the specific comparable sales in the appraisal report and include a discussion of how a competing neighborhood is comparable to the subject neighborhood.

If a property is located in an area in which there is a shortage of truly comparable sales, either because of the nature of the property improvements or the relatively low number of sales transactions in the neighborhood, the appraiser might need to use properties that are not truly comparable to the subject property. In some situations, sales of properties that are not truly comparable may simply be the best available and the most appropriate for the appraiser's analysis. The use of such sales is acceptable as long as the appraiser adequately documents the analysis and explains why these sales were used. (For additional information, see [B4-1.3-03, Neighborhood Section of the Appraisal Report](#).)

When describing the proximity of the comparable sale to the subject property, the appraiser must be specific with respect to the distance in terms of miles and include the applicable directional indicator (for example, "1.75 miles NW"). The distance between the subject property and each comparable property is to be measured using a straight line between the properties.

### **Minimum Number of Comparable Sales**

A minimum of three closed comparables must be reported in the sales comparison approach. Additional comparable sales may be reported to support the opinion of market value provided by the appraiser. The subject property can be used as a fourth comparable sale or as supporting data if it was previously closed. Contract offerings and current listings can be used as supporting data, if appropriate. See *Additional Requirements for New (or Recently Converted) Condos, Subdivisions, or PUDs* below for exceptions to this policy.

In no instance may the appraiser create comparable sales by combining vacant land sales with the contract purchase price of a home (improvements only). While these transactions cannot be used to meet the required minimum three closed comparables, these transactions, which are often completed as part of a construction-to-permanent loan transaction, may be included as additional support with appropriate commentary.

# HEARING MINUTES

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Case Type VL

**The Hearing of Board of Revision Case 2023-0007, STEPHEN M KOSIK is being recorded and the date is 7/10/2024.**

## Board Members

**Auditor, David Thomas    Treasurer, Angie Maki Cliff    Commissioner, Kathryn Whittington**

Others present:

Alex Iarocci, Treasurer Alternate

Stephen Kosik, owner

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**Complainant Seeks: \$196,000**

**Subject Parcel: 150230000201**

**Auditor Value: \$250,100**

Hearing No # 1

# HEARING MINUTES

BOR Case: 2023-0007

Owner Name: STEPHEN M KOSIK

## Board Action

Motion to:  Agree  Set Value \$239,400

CAUV Reinstatement-  All Acres  No Acres  Set Acres \_\_\_\_\_

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

owner testimony to age of furnace, issues with water treatment system, and deck needing

repaired, adjust functional depreciation to 95.

Was Made by: David

2<sup>nd</sup> by: Kathryn

Roll: Thomas-yes/Iarocci-yes/Whittington-yes

Motion therefore:  Passed  Failed

Decision Date: 7/10/24



David Thomas, Auditor  
Secretary of the Board of Revision

Hearing No # 1

ASHTABULA COUNTY  
 Board of Revision  
 25 W Jefferson Street  
 Jefferson OH 44047-1092  
 (440) 576-1484 Fax: (440) 576-3446

**Notice of Decision for BOR Case: 2023-0007**

STEPHEN M KOSIK  
 41 STANHOPE KELLOGGSVILLE RD  
 PIERPONT OH 44082

Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly. **Result Below.**

An appeal from this decision may be filed with the County Board of Revision and with either the Board of Tax Appeals, per Ohio R.C. 5717.01 or the Court of Common Pleas, per Ohio R.C. 5717.05. Appeals must be filed within thirty (30) days of the postmark of this Notice of Decision.

PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
15-023-00-002-01	511-1FMLY UNPL 0-9	15-DENMARK TWP-BUCKEYE LSD		2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$20,700	\$229,400	\$250,100	
<b>Adjustment:</b>	\$0	-\$10,700	-\$10,700	
<b>New Value:</b>	\$20,700	\$218,700	\$239,400	

**RESULT: VALUE DECREASE.SET VALUE AT \$239,400 BASED ON ADJUSTMENTS MADE PER OWNER TESTIMONY REGARDING CONDITION AND NEIGHBORHOOD**



Board of Revision