

May 16, 2024

David Thomas, Auditor  
Ashtabula County Board of Revision  
25 West Jefferson Street  
Jefferson, OH 44047-1092

RECEIVED

MAY 20 2024

ASHTABULA COUNTY AUDITOR  
DAVID THOMAS

RE: Notice of Decision for BOR Case: 2023-0021

Dear Mr. Thomas,

This letter references your Notice of Decision for BOR Case: 2023-0021 in which you state that my request for a value change on my property was denied. The reason stated is "Failure to meet burden of proof, several inconsistencies with appraisal report."

I have not been provided with any documentation of the so-called inconsistencies in the appraisal report. The only inconsistency that was mentioned on the call I had with your office on May 2, 2024 was that the size of my property was less due to erosion. It was said this was in my favor for valuation reduction.

Your requirement for valuation required that I obtain an appraisal from a qualified appraiser whose valuation included:

- The fair market value
- That the appraiser research local market values and consider many factors that influence value, such as:
  - Physical characteristics such as construction quality, age, structural conditions, desirable features, etc.
  - Recent sales of similar properties provide the best evidence of market value
  - Location and market conditions of neighborhood

I provided you with an appraiser whose appraisal met these requirements.

Your website states that an appeal can be requested when the appeal provides solid evidence that:

- The estimated market value is too high, and you have evidence that similar properties have sold for less
- The estimated market value is inequitable because it's higher than estimated values of similar properties

The appraisal I provided met these criteria. Since you provided me with no documentation that addresses the "inconsistencies", I am now required to take my case before Small Claims Court in Columbus.

When you receive a ticket for speeding, the officer has tracked your speed, usually via radar, and advises you exactly how fast you were driving. He doesn't say there were inconsistencies in your driving. He provides you with the facts.

It would be appreciated if you would provide me with detailed information from your appraisal on our property that reflects how we did not meet the burden of proof. I certainly would accept your decision if my appraisal was invalid and not completed in accordance with The Uniform Standards of Professional Appraisal Practice (USPAP), and your documentation confirms this.

I understand that your process requires that an appeal must be filed with the county Board of Revision. You are placing an undue burden on this 80-year-old to go through another county process to validate the value of the property while not providing any detailed information as to why the appraisal I paid for, and had completed, is in error.

You state on your website "Our property tax system is out of control and unfairly places the burden on those who can least afford it. As County Auditor I work firsthand in property taxes and can no longer sit on the sidelines waiting for Columbus to act. I have testified in Columbus and advocated for more relief to seniors, farmers, and our taxpayers but more must be done. My Platform is Simple: You Deserve More! - More Customer Service, More Conservative Policies, and More Tax Relief!"

It would be helpful to receive a little more "you deserve more." I am not opposed to paying higher property taxes, but please help me understand where my appraisal falls short.

Sincerely,

A handwritten signature in blue ink that reads "Kent S. Johnson". The signature is written in a cursive style with a large, stylized initial 'K'.

Kent S. Johnson for Sally K. Johnson  
6577 Lakeroad West, Geneva, OH 44041