



Ashtabula County Auditor David Thomas

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5/24/2024

Mr. and Mrs. Kent and Sally Johnson
6577 Lake Road West
Geneva, Ohio 44041

Mr. and Mrs. Johnson,

Thank you for your letter and questions. Traditionally, the Board of Revision's decision stands on its own merit and further explanation is not given. However, I am more than happy to help explain as you ask several very specific questions and called into question my priorities for tax policy.

Please know that an appraisal is not a requirement as we state in our website. It is encouraged, especially with unique properties such as yours along the lake, but the vast majority of complaints in which we move value are not the result of appraisals.

Your appraiser was not present at the hearing to give further explanations of our concerns of her appraisal and me going through our questions would have been mute as you could not answer for your appraiser. In our mailed hearing notice, we do recommend the author of the appraisal report to be present, but it is not a requirement.

The major Inconsistencies noted regarding the appraisal:

1. Effective date of the appraisal is 1-4-24, however the lien date of the appeal is 1-1-23 and should also be the effective date of the appraisal. The value was a year off.
2. Assignment is for mortgage finance: This appraisal was not made for general purposes but for a specific user with a specific use that is not the Board of Revision.
3. Discrepancy in neighborhood boundaries, did the appraiser take in both Ashtabula & Lake Counties? The appraiser did not explain why she used sales outside the county. At the minimum she should discuss this so it is clear to the reader of the report why they did what they did. Crossing county and political boundaries may impact the value consideration but was not explained.



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4. No explanation for why she considered the neighborhood to be rural. This area is not considered rural yet the appraiser did not explain why she did what she did with that classification.
5. Acreage is incorrect. .9814 in the Auditor's Records and 1.2 acres is in the report. What is the origin of the acreage the appraiser used?
6. In the Quantitative Sales Comparison Analysis there were 2 sales found, yet 5 sales were given weight in final value conclusion. Shouldn't there have been at least 5 sales if that's what was used in the report?
7. There is no explanation for adjustments used in the comparable sales. Example: Property sells for \$363/ sq ft for land and building yet the sales adjustments were \$15 per sq ft for the home. If land is about a third of the value and the building about two thirds – how can the adjustment for square footage only be \$15 per square foot? The appraiser indicates that she used matched paired sales. Not sure how that's possible if she didn't discuss the sales used for the match.
8. All lot size adjustments are the same, although the lot sizes vary from .12acres to 2.52 acres.

In short, above were the consequential questions or concerns we had with the appraisal. The lack of discussion of various adjustments does not help the reader of the report understand what the appraiser did and may be construed as misleading or incorrect. We could not then give weight to your appraisal. Your verbal and written testimony did not display the evidence needed to back the value you requested.

As you mention, I continually speak regarding the tax policy system we have in Ohio and in fact testified in Columbus this past week. Our value side of the property tax equation however, is based on the market and data and is the only variable the Board of Revision has to review.

David Thomas
Ashtabula County Auditor