

Tax year 2023 BOR no. 0032 **FILED ON** DTE 1 Rev. 08/21

County Ashtabula Date received JAN 30 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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Pentecostal Community Church	5348 Peck Rd., Jefferson, OH 44047	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person	(440) 812-4455		
5. Email address of complainant	pastorcop12@aol.com		
6. Complainant's relationship to property, if not owner	Pastor of church		
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
200060009900	107 Swan St., Geneva, OH 44041		
8. Principal use of property	rental for members		
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
200060009900	\$60,000	\$134,200	\$74,200
10. The requested change in value is justified for the following reasons: Half the house is not habitable at this time. Still renovating the space for half.			

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 12/20/2002 and total cost \$ 10,000

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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- 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 1-30-24 Complainant or agent \_\_\_\_\_ Signature \_\_\_\_\_ Title (if agent) \_\_\_\_\_

**From:** [Pastorcop12](#)  
**Sent:** Wednesday, January 31, 2024 3:44 PM  
**To:** [Tara R. Frable](#)  
**Subject:** Re: Board of Revision Complaint  
**Attachments:** 20240130 DTE 1.pdf

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Hello,

That would be my signature!

**[Scott C. Ardary - Sr. Pastor](#)**  
**Pentecostal Community Church**  
**5348 Peck Rd.**  
**Jefferson, Ohio 44047**  
**[pentecostalcc.org](http://pentecostalcc.org)**

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On Wednesday, January 31, 2024 at 09:39:44 AM EST, Tara R. Frable  
<[trfrable@ashtabulacounty.us](mailto:trfrable@ashtabulacounty.us)> wrote:

Good morning,

I received the complaint form to contest property value at 107 Swan Street in Geneva. I need to know who signed the DTE 1 to know who is the complainant for this case. If you could please let me know who signed the form (attached for your reference) that would be great.

Regards,

**Tara Frable**

**Ashtabula County Auditor's Office**

Assistant Real Estate Manager

440-576-1484

[trfrable@ashtabulacounty.us](mailto:trfrable@ashtabulacounty.us)



**Situs : 107 SWAN ST**

**Map ID: 20-006-00-099-00**

**LUC: 520**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 01/30/24**

**CURRENT OWNER**  
 PENTECOSTAL COMMUNITY CHURCH  
 AN OHIO CHURCH  
 107 SWAN STREET  
 GENEVA OH 44041  
 CAUV  
 Field Review Flag:

**GENERAL INFORMATION**  
 Routing No. 006-00 099-00  
 Class Residential  
 Living Units 2  
 Neighborhood 72500  
 District  
 Zoning  
 Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
 1 S M E OF SWAN

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	280	9 132		.95	5	-5	2,960
F	1	280	70 132		.95	5	-5	23,000
								25,960

Total Acres: .2394      Legal Acres: 0.24      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	9,100	26,000	26,000	0	0
<b>Building</b>	37,870	108,200	108,200	0	0
<b>Total</b>	46,970	134,200	134,200	0	0

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value**  
**Value Flag** 1-COST APPROACH

**Current Value**

Year	Land	Building	Total Value
2020	20,000	86,600	106,600
2021	20,000	86,600	106,600
2022	20,000	86,600	106,600

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
11/16/22	65,000	2-Land And Building	C-Property Changed After Sale		GW-General Warranty	ROSEBRUGH ROBERT R
10/20/00		2-Land And Building	U-Not Validated		ET-Temp Exempt	ROSEBRUGH ROBERT R
10/20/00		1-Land Only	U-Not Validated		ET-Temp Exempt	ROSEBRUGH ROBERT R

**Entrance Information**

Date	ID	Entry Code	Source
01/06/14	MJB	6-Occupant Not Home	3-Other
05/22/20	MB	3-Info At Door	1-Owner

**Property Notes**  
 Note Codes:

Situs : 107 SWAN ST

Parcel Id: 20-006-00-099-00

LUC: 520

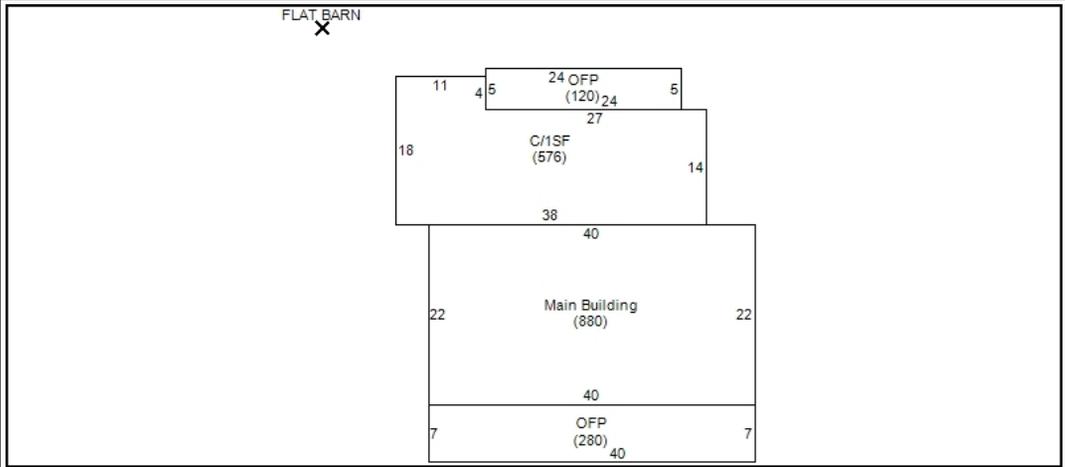
Card: 1 of 1

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**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 10
<b>Override Model</b>	<b>Dining Rooms</b> 0
<b>Story Height</b> 2	<b>Bedrooms</b> 5
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 11-Duplex	<b>Full Baths</b> 2
<b>Year Built</b> 1880	<b>Half Baths</b> 0
<b>Eff Year Built</b> 1960	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 9
<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> 0	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b> LD-Liv Units Designed	<b>Misc 1 Qty</b> 1
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C-1	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b> 80
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.25
<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					880						
1		OFF			280						5,600
2	CSP	1SF			576						28,800
3		OFF			120						2,400

**Dwelling Computations**

<b>Base Price</b>	103,180	<b>% Good</b>	60
<b>Plumbing</b>	5,300	<b>Market Adj</b>	
<b>Basement</b>	15,790	<b>Functional</b>	80
<b>Heating</b>	0	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	12,600	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.25
<b>Subtotal</b>	136,870	<b>Additions</b>	17,700
<b>Ground Floor Area</b>	880		
<b>Total Living Area</b>	2,336	<b>Dwelling Value</b>	104,260
<b>Dwelling Notes</b>			

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	AB2-Flat Barn	1920		24x36	864	C	1		F				3,900

**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 : 107 SWAN ST**

**Parcel Id: 20-006-00-099-00**

**LUC: 520**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 01/30/24**

**Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
5	FLD	RV	REV 2020 DUPLEX HAS UPDATED EXT, ONLY 1 UNIT OCC FOR REVAL
1	OFC	LC	20001030 TML C#01 - ADDED SPLIT OF .0145 ACRES FROM 20-006-00-100-00 ON
2	OFC	LC	20001030 TML C#01 - 10-20-2000 BUT BECAUSE THE SPLIT WAS SO SMALL AND THEY
3	OFC	LC	20001030 TML C#01 - IN TURN SPLIT THEM OFF SMALL ACREAGE THERE WAS NO VALUE
4	OFC	LC	20001030 TML C#01 - CHANGE PER KEN OLSON

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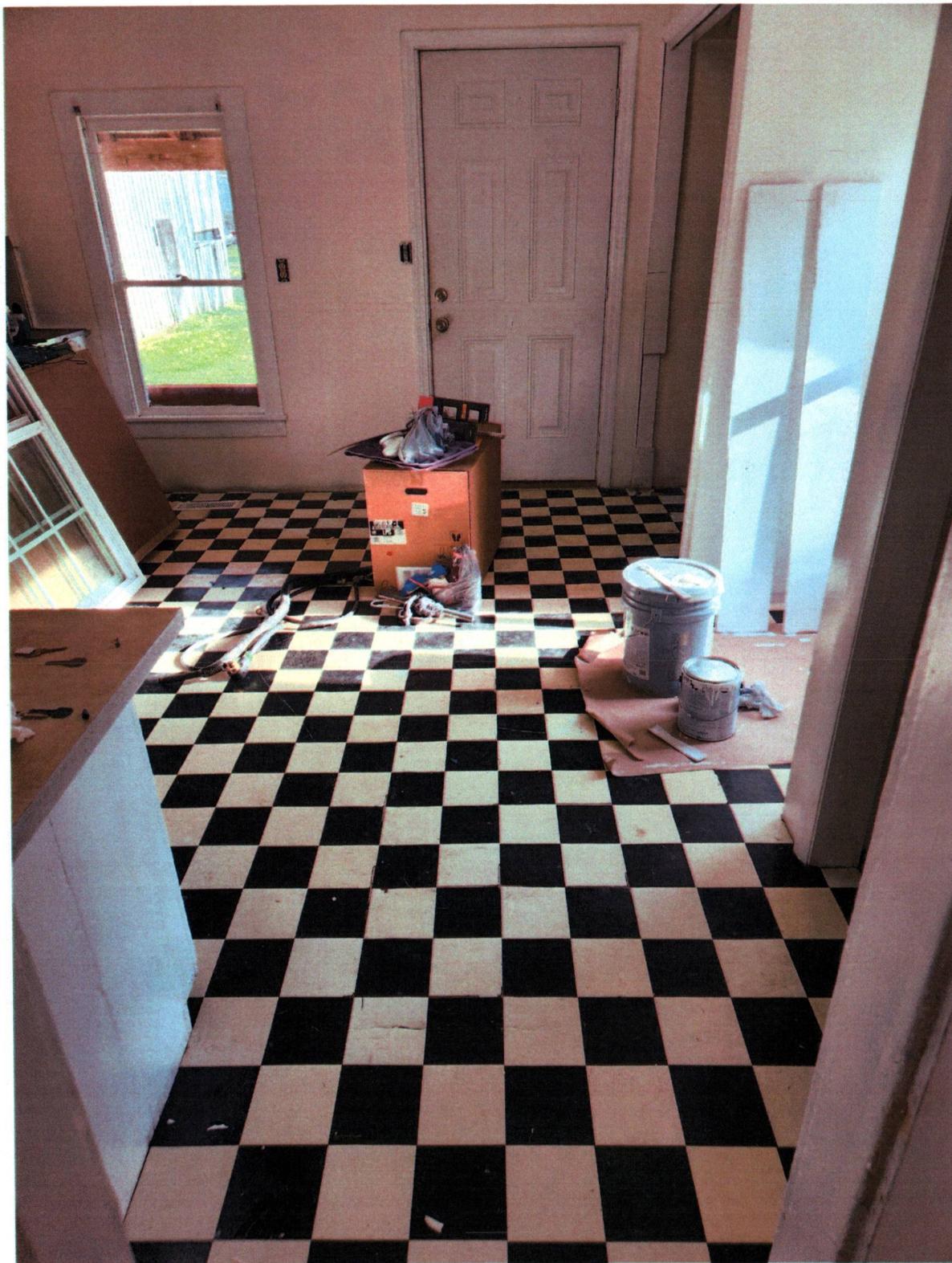
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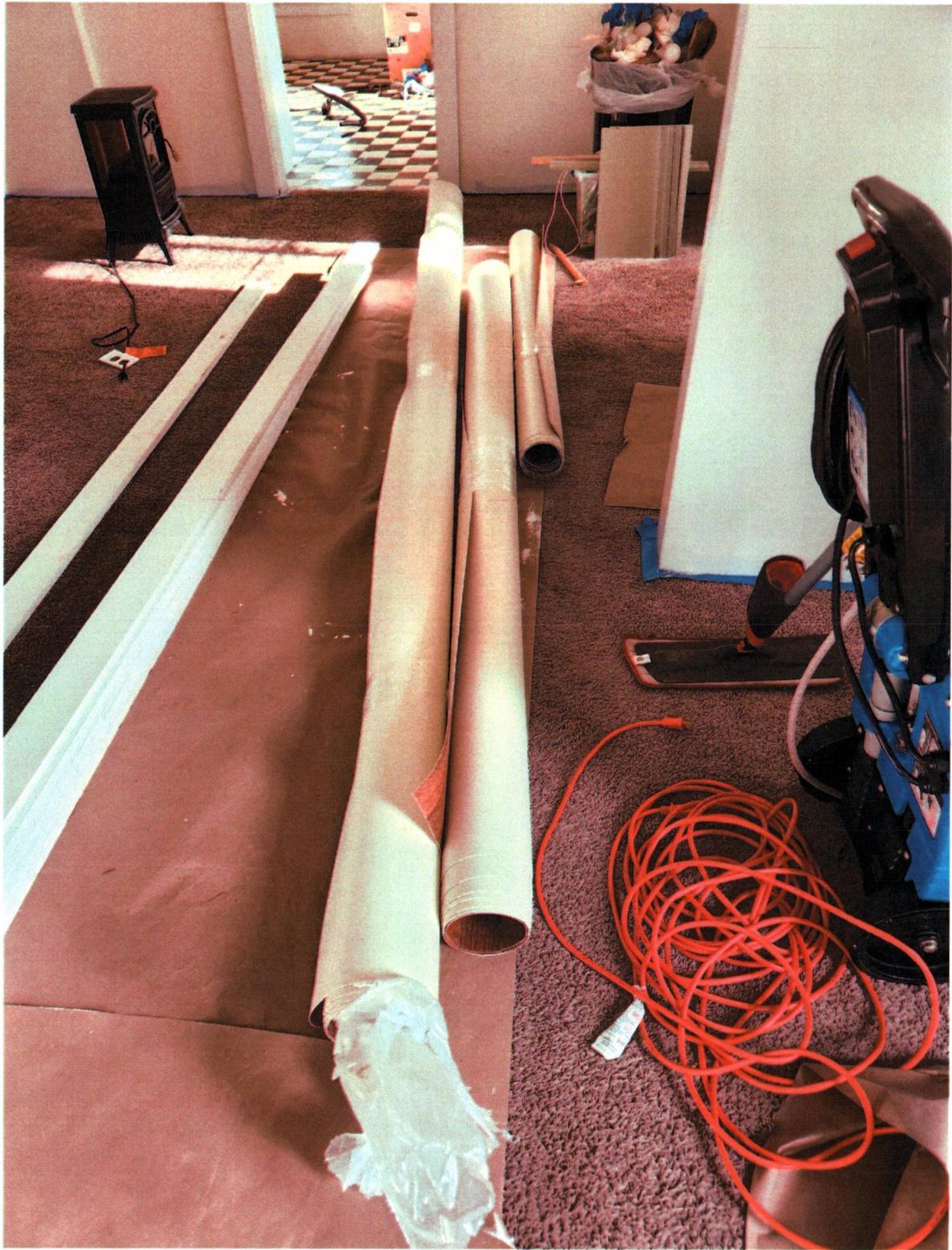
















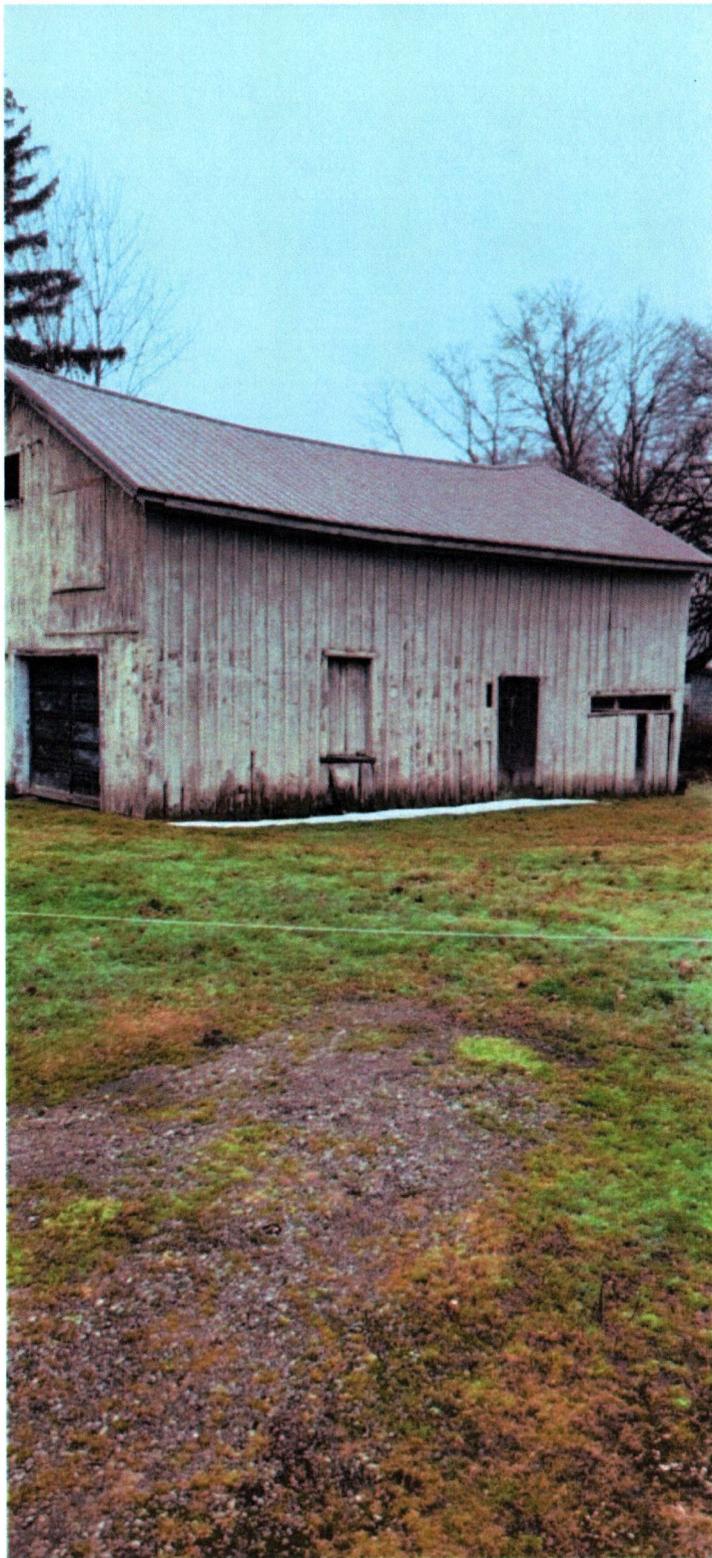












Garage  
plus

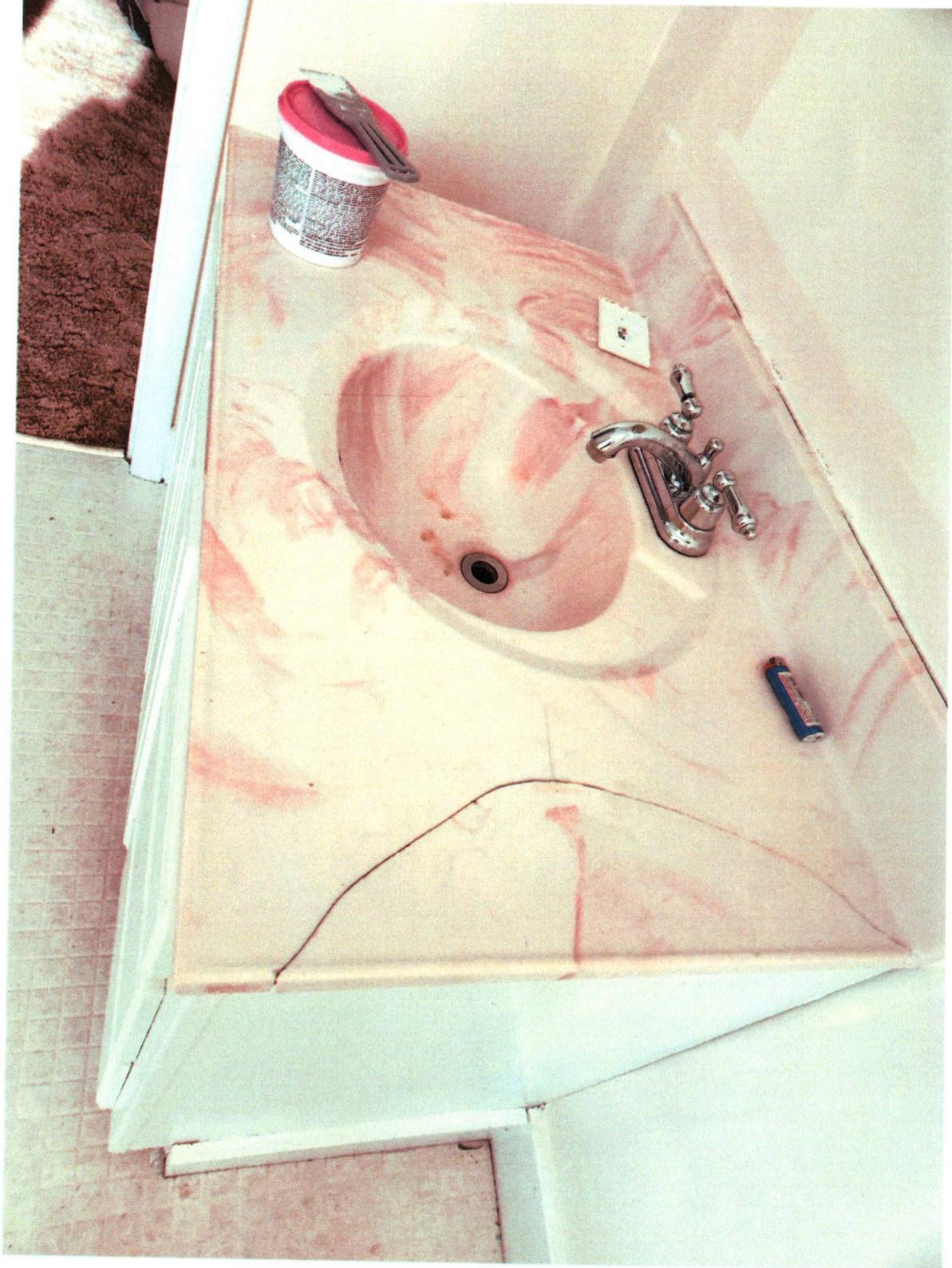




















# Ashtabula County Auditor David Thomas

25 West Jefferson Street  
Jefferson, Ohio 44047-1092  
Phone: 440-576-3783 ~ Fax: 440-576-3797  
auditor@ashtabulacountyauditor.org

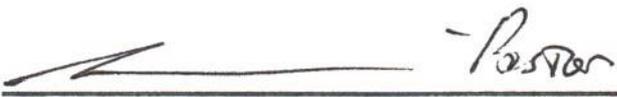
RECEIVED  
MAR 04 2024  
ASHTABULA COUNTY AUDITOR  
DAVID THOMAS

BOR #2023-0032

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
20-006-00-099-00	\$134,200	\$60,000

**Resolution:** Set value at **\$73,400** based on adjusting value due to the unfinished condition as of the lien date of 1-1-23.

I ACCEPT the resolution and waive my right to appeal this result.

Signature:  Date: 2/26/24

Print Name: Scott C. Anderson

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I DECLINE the resolution and understand a hearing will be scheduled.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_



# Ashtabula County Auditor David Thomas

25 West Jefferson Street  
Jefferson, Ohio 44047-1092  
Phone: 440-576-3783 ~ Fax: 440-576-3797  
auditor@ashtabulacountyauditor.org

February 22, 2024

Pentecostal Community Church  
c/o Scott Ardary  
5348 Peck Rd.  
Jefferson, OH 44047

BOR 2023-0032

Dear Property Owner:

After reviewing your complaint, analyzing the property record card, and evaluating other available information about your property, the County Auditor's office proposes a settlement. The attached settlement worksheet represents the current opinion of the Auditor.

If you agree with the Resolution, sign and return the worksheet to the Auditor within ten (10) days of this mailing. In doing so, and if the Board of Revision also agrees to the settlement, you will receive a Result Letter stating the acceptance by the Board.

If you disagree with the Resolution, sign and a hearing will be scheduled with the Board of Revision. If the Auditor does not receive your signed acceptance within ten (10) days, it is presumed that you disagree, the offer is no longer considered, and a hearing will be scheduled.

If you have any questions regarding this proposal, please call 440-576-1484.

Sincerely,

David Thomas  
Ashtabula County Auditor

# NON-HEARING MINUTES

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**BOR Case:** 2023-0032

**Case Name:** PENTECOSTAL COMMUNITY CHURCH

**Case Type:** VL

## Board Members

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

**Others present:**

Alex Iarocci, Treasurer Alternate

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**Complainant Seeks:** \$60000

**Subject Parcel:** 200060009900

**Auditor Value:** \$134200

# NON-HEARING MINUTES

BOR Case: 2023-0032

Owner Name: PENTECOSTAL COMMUNITY CHURCH

## Board Action

Motion to:  Agree  Set Value \$73,400

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

signed offer letter from owner. Unfinished status of dwelling. adjust percent good to 40%.

adjust functional to 50%.

Was Made by: David

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

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

Motion therefore:  Passed  Failed

Decision Date: 3/4/24

Schedule for Hearing: no



David Thomas, Auditor  
Secretary of the Board of Revision

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: 2023-0032**

PENTECOSTAL COMMUNITY CHURCH  
 C/O SCOTT ARDARY  
 5348 PECK RD  
 JEFFERSON OH 44047

<p>Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly.  <b>Result Below.</b></p>	<p>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.</p>
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PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
20-006-00-099-00	520-2FMLY PLTD	20-GENEVA TWP-G CITY-GENEVA CSD	2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>
<b>Original Value:</b>	\$26,000	\$108,200	\$134,200
<b>Adjustment:</b>	\$0	-\$60,800	-\$60,800
<b>New Value:</b>	\$26,000	\$47,400	\$73,400
<b>RESULT: VLD - VALUE DECREASE. SET VALUE AT \$73,400 BASED ON SIGNED OFFER LETTER</b>			

  
 Board of Revision