



February 14, 2024

VIA FEDEX OR
CERTIFIED MAIL

Hon. Angie Maki-Cliff
Ashtabula County Treasurer
25 West Jefferson St.
Jefferson, Ohio 44047:

Re: *Tender Payment of First-Half 2023 Taxes Due to
Pending Tax Year 2023 Valuation Complaint*
Owner: Ashtabula Industrial Park LLC
Parcel No.: 03-000-00-140-00

Dear Treasurer Maki-Cliff:

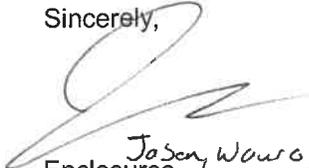
Ashtabula Industrial Park LLC ("Owner") owns the above-captioned parcel of real property (the "Subject Property"). The Owner's attorney filed the enclosed complaint against the valuation of real property (the "Valuation Complaint") as to the Subject Property's Tax Year 2023 valuation. Through its Valuation Complaint, the Owner has requested that the Board of Revision assign a fair market value of \$1,416,600 to the Subject Property.

The Property Owner encloses a tender payment of its first-half 2023 taxes, which it has "computed upon the claimed valuation as set forth in the complaint." Section 5715.19(D) of the Ohio Revised Code. Based on the effective tax rate of 77.579660 that appears on the enclosed tax bill, the computation of the first-half tender payment, plus Special Assessments, is as follows:

$(\$1,416,600 \times 35\% \times 77.579660 \times .001) / 2 = \$19,232.39 + \$9.50 \text{ Special Assessment} =$
\$19,241.89

Please accept this tender payment on behalf of the Owner. Thank you for your attention to this matter; please contact me or the Owner's attorney (whose contact information appears on the enclosed Valuation Complaint) should you have any questions.

Sincerely,



Jason Wawro, Esq., General Counsel
Enclosures

cc: bor@ashtabulacounty.us (via email only)
Jbrollier@ebglaw.com (via email only)

Tax year 2023

BOR no. 0066

FILED ON

DTE 1
Rev. 08/21

County Ashtabula

Date received FEB 14 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.

1. Owner of property		Ashtabula Industrial Park LLC		c/o EBG 250 West St., Ste 300, Col., OH 43215	
2. Complainant if not owner					
3. Complainant's agent		Jonathan T. Brollier, Esq.		EBG 250 West St., Ste 300, Col., OH 43215	
4. Telephone number of contact person		(614) 872-2412			
5. Email address of complainant		Jbrollier@ebglaw.com			
6. Complainant's relationship to property, if not owner		N/A			
If more than one parcel is included, see "Multiple Parcels" on back.					
7. Parcel numbers from tax bill		Address of property			
03-000-00-140-00		2133 Lake (SR 531) Rd. E.			
8. Principal use of property		Environmentally contaminated former industrial/commercial land			
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		
03-000-00-140-00	\$1,416,600	\$4,795,500	(\$3,378,900)		
10. The requested change in value is justified for the following reasons: The Auditor's valuation of the Subject Property exceeds its fair market value; the Subject Property's true value is less than the value that the Auditor assigned; other reasons to be presented at hearing.					

11. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 05/31/2022

and sale price \$ 10.00 ; 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 02/14/2024 Complainant or agent

Signature

Title (if agent) _____ Attorney



ANGIE MAKI-CLIFF
ASHTABULA COUNTY TREASURER
25 WEST JEFFERSON ST
JEFFERSON, OH 44047

FORWARDING SERVICE REQUESTED

REAL PROPERTY 1ST HALF 2023

DUE 02/21/2024

*****AUTO**MIXED AADC 373 62 76 19164 1 MB 0.561
ASHTABULA INDUSTRIAL PARK LLC
500 SENECA ST STE 504
BUFFALO NY 14204-1963



OPT IN TO
ESTATEMENTS
SCAN THE QR CODE

PARCEL ID:	03-000-00-140-00
PARCEL LOCATION:	2133 LAKE (SR 531) RD E
TAX DISTRICT:	ASHTABULA TWP-BUCKEYE LSD
OWNER NAME:	ASHTABULA INDUSTRIAL PARK LLC
LEGAL INFORMATION:	ASHTABULA PLANT / PWR CON-HARMON-MCCL / LAKE & STATE ROADS

Gross Tax Rate 87.870000	Non-Business Credit Factor 0.087962	Acres 104.6030
Reduction Factor 0.117109	Owner Occupancy Credit Factor 0.021990	Class C
Effective Tax Rate 77.579660		LUC 489

TAX VALUES	CURRENT TAX DISTRIBUTION
REAL ESTATE TAXES 147,483.70	ASHTABULA COUNTY 17,710.99
REDUCTION FACTOR -17,271.70	BUCKEYE LSD 1 (ASHTABULA CO.) 64,290.75
SUBTOTAL 130,212.00	ASHTABULA CO SCH FINANCING DISTRICT 2,457.67
NON BUSINESS CREDIT 0.00	A-TECH 4,607.94
OWNER OCCUPANCY CREDIT 0.00	ASHTABULA TWP EXC ASHTABULA CITY 35,493.28
HOMESTEAD REDUCTION 0.00	ASHTABULA TWP 405.26
CAUV RECOUPMENT 0.00	ASHTABULA TWP. PARK DISTRICT 1,939.88
CURRENT NET TAXES 130,212.00	ASHTABULA COUNTY DISTRICT LIBRARY 2,487.01
CURRENT ASSESSMENTS 9.50	ASHTABULA CO METRO PARKS 819.22
FULL YEAR TAXES & ASMTS 130,221.50	
HALF YEAR TAXES & ASMTS 65,110.75	
PENALTIES 0.00	
INTEREST 0.00	
ADJUSTMENTS 0.00	
DELINQUENT GENERAL TAXES 0.00	
DELINQUENT ASSESSMENTS 0.00	
TOTAL	130,221.50

100% APPRAISED VALUE		
Land	Building	Total
1,416,600	3,378,900	4,795,500
TAXABLE VALUE		
Land	Building	Total
495,810	1,182,620	1,678,430
Homestead	CAUV	TIF Value
	0	0

SPECIAL ASSESSMENT		
PROJ# AND DESCRIPTION	DELINQUENT	CURRENT
19005-9-1-1 EMERGENCY	0.00	4.50
19006-COUNTYWIDE RECY	0.00	5.00
TOTAL	0.00	9.50

AVOID LATE FEES
PAY ELECTRONICALLY BY AUTO WITHDRAW. A MONTHLY ESCROW PLAN TO PREPAY TAXES IS ALSO AVAILABLE.
INFORMATION CAN BE FOUND ON WEBSITE.
WWW.ASHTABULACOUNTY.US/TREASURER

TO AVOID 10% PENALTY PAY ON OR BEFORE 02/21/2024
 U.S. Postmarks are acceptable for timely payment
 Cash, Checks, Money Orders & Credit Card Payments accepted.
 Please see office phone directories on back of bill.



19,241.89

Ashtabula Industrial Park, LLC

1108

02/15/2024

Angie Maki-Cliff, Ashtabula County Treasurer

Date	Type	Reference	Original Amount	Balance Due	Payment
01/29/2024	Bill	03-000-00-140-00	65,110.75	65,110.75	19,241.89
			Check Amount		19,241.89

Tender Payment of First-Half 2023 Taxes Due

[Direct Line - (716) 427-1309]