

FEB 15 2024

FILED ON

FEB 15 2024

Tax year 2023 Ashtabula County Board of Revision

BOR no. 0072

DTE 2 Rev. 10/19

County Ashtabula

Date received _____

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property	<u>Snowy Oak Tree Farm LLC</u>	<u>P.O. Box 5 6620 Turner Rd. Pierpont OH 44082</u>
2) Complainant if not owner	<u>—</u>	<u>44082</u>
3) Complainant's agent	<u>—</u>	
4) Telephone number of contact person	<u>Paul Merchling 440-577-1512 Home</u>	
5) Email address of complainant	<u>snowy oak @ windstream.net</u>	
6) Complainant's relationship to property, if not owner	<u>—</u>	

If more than one parcel number is included, see "Multiple Parcels" on back

7) Parcel number from tax bill	# Acres, if applicable	Address of property
<u>40-007-00-016-00</u>	<u>325.944 acres</u>	<u>6676 St Rt 167 Pierpont, OH 44082</u>

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
<u>40-007-00-016-00</u>		<u>100% Appraised Value \$209,500</u>	
		<u>CAUV \$136,000</u>	

10) The requested change is justified for the following reasons:
Over 130,000 forest species have been planted since 1998. Only 21 acres is cropland. 325.944 acres minus 21 acres cropland and 1 acre house site and 1 acre barn site = 302.944 acres are woodland, tree plantings or enrolled in conservation projects-woodland CRP, WRP, CSP.

I declare under penalty 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 2-15-2024 Complainant or agent Paul Merchling Title (if agent) _____
 Signature _____

Sworn to and signed in my presence, this 15th day of February year 2024

Notary _____ an oath or affirmation was administered to the signer with regard to the notarial act



CAUV
Auditor's Review Notes

CAUV # 3446

Date: 8/28/2023
Report By: H. Hall

<u>Application #</u>	<u>PIN</u>	<u>Status</u>	<u>Crop</u>	<u>Inspection Type</u>	<u>Self Certify</u>	<u>Inspection Date</u>
3446	40-007-00-013-00	Qualify		Office		3/21/2023 4:00:00 AM
3446	40-007-00-012-03	Qualify		Field		
3446	40-007-00-012-07	Qualify		Field		
3446	40-007-00-012-08	Qualify		Field		
3446	40-012-00-004-01	Qualify		Field		
3446	40-012-00-004-02	Qualify		Field		
3446	40-007-00-012-05	Qualify		Field		
3446	40-007-00-016-00	Qualify		Field		

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
3446	40-007-00-013-00	Forestry inspection in 2026		

1) Parcel 40-012-00-010-00 split out 5.312 ac's to 010-01

010-01 Tot 5.312

row 0.236

home 1

rha 2.476

ckb 1.2

ckc 0.4

Then 010-00 was deleted and added to 40-007-00-016-00

2) Deleted parcels 40-012-00-012-00, 004-02 & 004-01, they were combined to 40-007-00-016-00

3) 40-006-00-003-00 had a new survey



CAUV
Auditor's Review Notes

2022

CAUV # 3446

Date: May 19, 2022

Report By: gis_ad

Recheck Date:

Table with 6 columns: Parcel, Status, Inspection, Crop, Self Certify, Review Date. Contains 9 rows of data including parcel numbers, status (Qualify), inspection types (Field, Office), crops (Beans), and review dates.

Inspection Comments Recheck Comments Recheck Date

Inspect forestry in 2026

Situs : 6676 STATE ROUTE 167

Map ID: 40-007-00-016-00

LUC: 122

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

CURRENT OWNER
SNOWY OAK TREE FARM LLC
PO BOX 5
PIERPONT OH 44082

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 007-00 016-00
Class A
Living Units 1
Neighborhood 57500
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
13, 23, 24
CAUV # 3446

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	4.0800		0			
A	S	9000	320.8640	25	0	1	-15	797,750
A	H	9000	1.0000	100	0			11,700
								809,450

Total Acres: 325.944 Legal Acres: 325.94 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	47,600	809,500	809,500	0	0
Building	36,190	103,400	103,400	0	0
Total	83,790	912,900	912,900	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	455,800	73,800	529,600
2021	455,800	73,800	529,600
2022	455,800	73,800	529,600

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
01/31/23		2-Land And Building	E-Exempt Conveyance (Sale Price O		QC-Quit Claim	SNOWY OAK TREE FARM LLC
12/31/13			R-Related Individuals Or Corporation:		ET-Temp Exempt	SNOWY OAK TREE FARM LLC
12/10/13	114,496		U-Not Validated		WD-Warranty Deed	MARUSCZAK ADELLE S
08/22/13			B-Bank Resale		AF-Affidavit Of Survivorship	MARUSCZAK AUGUST J

Entrance Information

Date	ID	Entry Code	Source
01/03/14	DAA	6-Occupant Not Home	3-Other
06/11/19	MB	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 6676 STATE ROUTE 167

Parcel Id: 40-007-00-016-00

LUC: 122

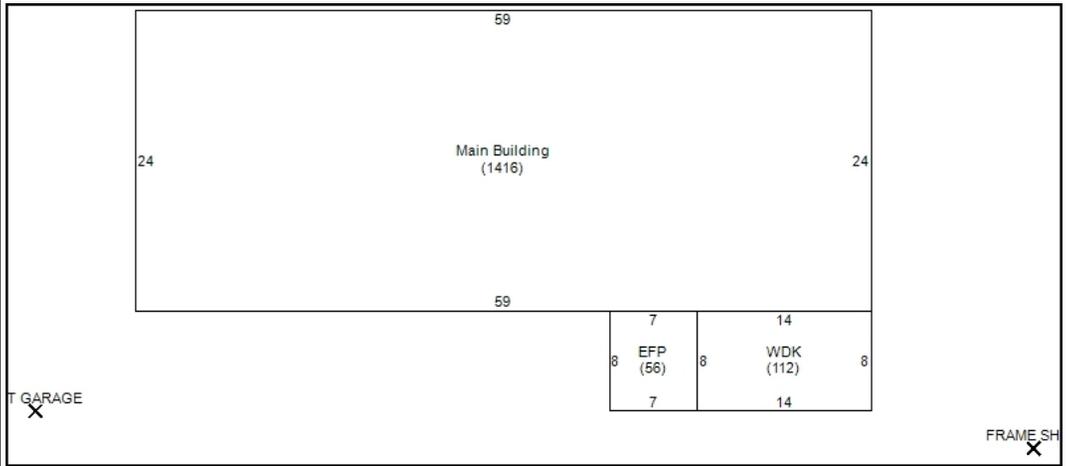
Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

Dwelling Information

Valuation Method D	Total Rooms 5
Override Model	Dining Rooms 0
Story Height 1	Bedrooms 3
Construction 1-Wood/Vinyl	Family Rooms 1
Style 03-Ranch	Full Baths 2
Year Built 1979	Half Baths 0
Eff Year Built	Addl. Fixtures 0
Year Remodeled	Total Fixtures 9
Kitchen Remod	Unfinished Area 0
Bath Remod	T2 Rec Rm Area
Lower Level 0-No Basement	T3 Rec Rm Area
Heating 2-Basic	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area 0
System	WBFP Stacks 0
Attic 0-None	WBFP Openings 0
Phy. Condition F-Fair Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 3	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade D-2	Cost & Design 0
CDU FR-FAIR	Functional
% Good Ovr	Economic 100
% Complete 100	NBHD Fact 1.4
GRM Econ Rents	GRM Factor 1
GRM Units	GRM Value 0



Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					1,416						
1			WDK		112						800
2			EFP		56						1,300

Dwelling Computations

Base Price	53,390	% Good	45
Plumbing	3,400	Market Adj	
Basement	0	Functional	
Heating	0	Economic	100
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.4
Subtotal	56,790	Additions	1,000
Ground Floor Area	1,416	Dwelling Value	44,110
Total Living Area	1,416		

Dwelling Notes

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1980		36x36	1,296	D	1		F				14,400
2	RS1-Frame Shr	1980		8x8	64	C	1		S				100
4	AP2-Pole Bldg	2000		30x43	1,290	C	1		A				11,500
5	WS1-W/Septic	1111		0x0	1	C	1		A				5,600
6	AP4-Pole Bldg	2008		24x30	720	C	1		A				7,100
7	WD1-Wood De	2008		12x16	192	C	1		A				1,200
8	SH7-Shelter	2018		30x48	1,440	C	1	12	A			100	17,100
9	RS1-Frame Shr	2018		8x24	192	C	1		A			100	2,300

Condominium / Mobile Home Information

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

Misc & Gross Blding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : 6676 STATE ROUTE 167

Parcel Id: 40-007-00-016-00

LUC: 122

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

Comments

Number	Code	Status	Comment
11	OFC	MI	CHANGED ROAD FROM LICKING TO STATE ROUTE 167 PER SCOTT
10	OFC	CP	40-012-00-012-00 TOTAL OF 325.944AC CONV#363 1/31/2023
9	OFC	CP	ADDED PARCELS 40-012-00-004-01, 40-012-00-004-02, 40-012-00-010-00,
8	FLD	NC	2019 NC SH7 W/FIREPLACE, SHED W/PLUMB/INSULATION 100% 1/1/19
7	OFC	CP	ADDED PARCEL 40-007-00-017-00 DEC 31-13
6	OFC	SS	NEW SURVEY 30 ACRES TO 32.248 ACRES CONVEY#4291 12-10-13
1	FLD	DC	19960517 C#01 - PRE FAB HSE FIXED, WDSTVE W/HEARTH.
2	FLD	RV	19960814 C#01 - 25.50 AC FORESTRY=3700X24=890X90=800
3	FLD	RV	20011219 DC C#01 - NOTE: SALE DOES NOT ACCOUNT FOR FORESTRY DEDUCTION
4	OFC	LC	20080123 C#01 - FL DELETED FOR 1/1/08
5	FLD	RV	20080529 ML C#01 - FORESTRY=7000X24X85=1430

Situs : 6676 STATE ROUTE 167

Parcel Id: 40-007-00-016-00

LUC: 122

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

PAGE LEFT BLANK INTENTIONALLY

(21) "Soil region" - A region or area where the soils have formed from similar parent materials under similar conditions.

(22) "Soil series" - Soil on one parent material representing one drainage profile.

(23) "Soil survey" - A written report with a soil map, describing the soils surveyed together with information on the characteristics and capabilities of the soils. Available from the division of lands and soil, Ohio department of natural resources or U.S.D.A. conservation service.

(24) "Soil type" - A soil which throughout its full extent has relative uniform texture.

(25) "Tracts, lots or parcels" - Tracts, lots or parcels shall mean all distinct portions or pieces of land (not necessarily contiguous) where the title is held by one owner, as listed on the tax list and duplicate of the county, which are actively farmed as a unit if together the total acreage meets the requirements of division (A)(1) or (A)(2) section 5713.30 of the Revised Code. The terms "tracts," "lots" or "parcels" may be used interchangeably.

(26) "Woodland" - Land that has at least twenty-five per cent shade cover from forest trees. Land that has previously met this definition but currently does not, due to 'clear cutting,' etc., and that has not been developed for other uses shall continue to be classified as woodland. Forest trees are woody plants that have a well developed stem and usually more than twelve feet in height at maturity. The area must be five acres or more in size. Land that has been planted to forest species shall also be included in this definition.

Last updated November 15, 2023 at 2:15 PM

OAC Rule 5703-25-30

Supplemental Information

Authorized By: 5703.05

Amplifies: 5713.01, 5715.01

Top

NON-HEARING MINUTES

BOR Case: 2023-0072

Case Name: SNOWY OAK TREE FARM LLC

Case Type: CV

Board Members

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

Others present:

Alex Iarocci, Treasurer Alternate

Complainant Seeks: REDUCTION OF CAUV SOIL VALUE

Subject Parcel: 400070001600

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: 2023-0072

SNOWY OAK TREE FARM LLC
C/O PAUL P. MECHLING
PO BOX 5
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
40-007-00-016-00	122-COMM TIMB CAUV	40-PIERPONT TWP-PV LSD	2023

RESULT: VLD - VALUE DECREASE. CONVERTED 25.7494 ACRES TO WOODLAND SOIL RATE FOR AREAS PLANTED TO TREES



Board of Revision