

FILED ON

FEB 15 2024

Ashtabula County Board of Revision

Tax year 2023 BOR no. 0073 County Ashtabula Date received

DTE 2 Rev. 10/19

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.

[X] Original complaint [ ] Counter complaint

Notices will be sent only to those named below.

1) Owner of property Paul P. and Joanne Meckling P.O. Box 5 6620 Turner Rd Pierpont, OH 44082
2) Complainant if not owner -
3) Complainant's agent -
4) Telephone number of contact person 440-577-1512 Home
5) Email address of complainant snowyeak@windstream.net
6) Complainant's relationship to property, if not owner -

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

Table with 3 columns: 7) Parcel number from tax bill, # Acres, if applicable, Address of property. Row 1: 40-008-00-007-00, 3.75 Acres, 6620 Turner Rd Pierpont, OH 44082

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.
[X] 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.

Table with 4 columns: Parcel number, Column A Complainant's Opinion of Value (Full Market Value), Column B Current Value (Full Market Value), Column C Change in Value. Row 1: 40-008-00-007-00, 3.75 Acres Woodland CAUV @ \$230/Acre \$862.50, Crop land CAUV \$3910 100% Appraised \$2,500, \$3047.50

10) The requested change is justified for the following reasons:

The 3.75 acres was planted in 2021 to forest species of trees (red oak, white oak, swamp white oak, larch, bald cypress and white pine. This is not cropland.

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 P. Meckling, Dum Title (if agent) - Signature

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

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



# 2416

1 inch = 333 feet

Property Lines are graphic representations and are NOT survey accurate.



CAUV  
Auditor's Review Notes

CAUV # 2416

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>
2416	40-008-00-005-00	Qualify		Office		3/21/2023 4:00:00 AM
2416	40-008-00-007-00	Qualify		Field		

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
2416	40-008-00-005-00	Forestry inspection in 2026		



CAUV  
Auditor's Review Notes

2022

CAUV # 2416

Date: July 8, 2022

Report By: hrhall

Recheck Date:

Parcel	Status	Inspection	Crop	Self Certify	Review Date
40-008-00-007-00	Qualify	Field	All planted to trees		7/8/2022
40-008-00-005-00	Qualify	Office			5/19/2022

**Inspection Comments**   *Recheck Comments*   *Recheck Date*

Inspect in 2026

40-008-00-005-00



# CAUV Auditor's Review Notes

2021

CAUV # 2416

Date: 6/21/2021 1:47:32 PM

Report By: gis\_admin

Recheck Date:

Status Type: QUALIFY

Inspection Type: OFFICE

**Parcel Details:**

				<i>Review Date</i>
40-008-00-005-00	Office	Qualify	Inspect forestry in 2026	6/21/2021 1:47:32 PM
40-008-00-007-00	Office	Qualify	Inspect forestry in 2026	6/21/2021 1:47:53 PM

**Comments**

**Recheck Comments**

**Situs : TURNER RD**

**Map ID: 40-008-00-007-00**

**LUC: 110**

**Card: 1 of 0**

**Tax Year: 2023**

**Printed: 02/16/24**

**CURRENT OWNER**  
MECHLING PAUL P  
MECHLING JOANNE L  
PO BOX 5  
PIERPONT OH 44082  
  
CAUV Y  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 008-00 007-00  
Class A  
Living Units 1  
Neighborhood 57500  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
16  
CAUV # 2416

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.2700		0			
A	S	9000	3.4800	66	0	1	-20	21,500
								21,500

Total Acres: 3.75      Legal Acres: 3.75      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	1,370	21,500	21,500	0	0
<b>Building</b>	0	0	0	0	0
<b>Total</b>	1,370	21,500	21,500	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	16,500		16,500
2021	16,500		16,500
2022	16,500		16,500

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
12/05/19	10,000	1-Land Only	N-Not Open Market / Not Arm'S Leng		SV-Survivorship	RICHCREEK ROBERT E

**Entrance Information**

Date	ID	Entry Code	Source
12/13/13	DAA	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : TURNER RD

Parcel Id: 40-008-00-007-00

LUC: 110

Card: 1 of 0

Tax Year: 2023

Printed: 02/16/24

**Dwelling Information**

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	Misc 1 Qty
Misc 1 Desc	Misc 2 Qty
Misc 2 Desc	
Grade	Cost & Design <sup>0</sup>
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
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**Dwelling Computations**

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
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**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 Bulding Values**

Misc Building No	Misc Adjusted Value
Gross Building:	

**Situs : TURNER RD**

**Parcel Id: 40-008-00-007-00**

**LUC: 110**

**Card: 1 of 0**

**Tax Year: 2023**

**Printed: 02/16/24**

**Comments**

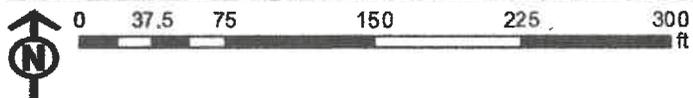
<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
2	OFC	MI	APPLIED FOR CAUV 1-10-2020
1	FLD	DC	19960517 C#01 - P.P. SHED ON LOT.

**Situs : TURNER RD****Parcel Id: 40-008-00-007-00****LUC: 110****Card: 1 of 0****Tax Year: 2023****Printed: 02/16/24**

**PAGE LEFT BLANK INTENTIONALLY**

40-008-00-007-00 Areas outlined in green are planted to forest species. The rows of trees are visible in the photo. Only area not wood is the small pond in the southeast corner.

N  
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1 inch = 94 feet      1 inch = 94 feet      3.75 Acres adjoining 29.25 acres CAUV #2416

Property Lines are graphic representations and are NOT survey accurate.

(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

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## Supplemental Information

**Authorized By:** 5703.05

**Amplifies:** 5713.01, 5715.01

Top

# NON-HEARING MINUTES

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**BOR Case:** 2023-0073

**Case Name:** PAUL P & JOANNE L MECHLING

**Case Type:** CV

## Board Members

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

**Others present:**

Alex Iarocci, Treasurer Alternate

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**Complainant Seeks:** REDUCTION OF CAUV SOIL VALUE

**Subject Parcel:** 400080000700



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: 2023-0073**

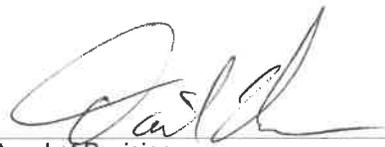
PAUL P & JOANNE L MECHLING  
PO BOX 5  
PIERPONT OH 44082

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
40-008-00-007-00	110-VACANT LAND Q	40-PIERPONT TWP-PV LSD	2023

**RESULT: VLD - VALUE DECREASE. CONVERTED 3.48 ACRES TO WOODLAND SOIL RATE FOR AREAS PLANTED TO TREES**

  
Board of Revision