

Tax year ~~2024~~ 2023 BOR no. 0095 **FILED ON** DTE 1  
 County Ashtabula Date received FEB 29 2024 Rev. 12/22

**Complaint Against the Valuation of Real Property** Ashtabula County Board of Revision

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	Gabriel Gullia	414 Geneva Point, Roaming Shores, OH	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	512 838-3964, ggullia@hotmail.com		
5. Complainant's relationship to property, if not owner	If more than one parcel is included, see "Multiple Parcels" Instruction.		
6. Parcel numbers from tax bill	Address of property		
570200003900	6268 State Rt 166, Rock Creek, OH 44084		
7. Principal use of property			
8. 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
	\$167,500.00	\$281,000.00	\$113,500
9. The requested change in value is justified for the following reasons: 2021 and 2022 Tax appraised Value was (\$23,100 Land + \$185,900 Bldg) \$209,000. Purchased in December of 2023 at public Auction for \$167,500 (+\$16,750 Kiko Auctioneer fee), not in livable condition, considerable damage from sitting empty during freezing weather, damage from removal of all auctioned items (appliances, furniture, etc.) as well as no heat due to empty LP tanks, etc.			

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale 11/8/23  
 and sale price \$ 167,500 ; and attach information explained in "Instructions for Line 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

14. 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.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 02/29/2024 Complainant or agent (printed) Gabriel Gullia Title (if agent) \_\_\_\_\_

Complainant or agent (signature) \_\_\_\_\_

Sworn to and signed in my presence, this 02/29/2024 day of February 2024  
(Date) (Month) (Year)

Notary \_\_\_\_\_

**Situs : 6268 STATE ROUTE 166**

**Map ID: 57-020-00-039-00**

**LUC: 538**

**Card: 1 of 2**

**Tax Year: 2023**

**Printed: 02/29/24**

**CURRENT OWNER**  
KOCHY JOHN P  
PATRICIA LOUISE

---

CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 020-00 039-00  
Class Residential  
Living Units 1  
Neighborhood 45000  
District  
Zoning  
Alternate Id



**Legal Description**  
Parcel Tieback: Addl. Tieback: N  
Legal Descriptions:  
SEC 1--23

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.3300		0			
A	S	12000	1.4250	72	0	1	-10	14,410
A	H	12000	1.0000	100	0			15,600
A	0	0	.0250		0			
								30,010

Total Acres: 2.78      Legal Acres: 2.78      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	10,500	30,000	30,000	0	0
<b>Building</b>	87,850	251,000	251,000	0	0
<b>Total</b>	98,350	281,000	281,000	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	23,100	185,900	209,000
2021	23,100	185,900	209,000
2022	23,100	185,900	209,000

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
12/29/23	184,250	2-Land And Building	0-Validated Sale		WD-Warranty Deed	KOCHY PATRICIA L
12/20/23		2-Land And Building	E-Exempt Conveyance (Sale Price O		CT-Certificate Of Transfer	KOCHY JOHN P

**Entrance Information**

Date	ID	Entry Code	Source
02/20/14	WPW	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

**Situs : 6268 STATE ROUTE 166**

**Parcel Id: 57-020-00-039-00**

**LUC: 538**

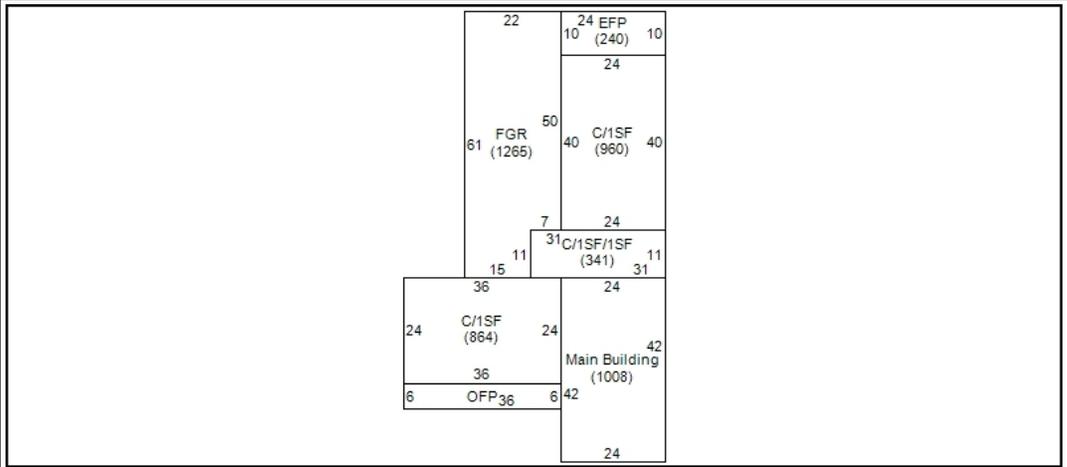
**Card: 1 of 2**

**Tax Year: 2023**

**Printed: 02/29/24**

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 7
<b>Override Model</b>	<b>Dining Rooms</b> 0
<b>Story Height</b> 1	<b>Bedrooms</b> 3
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 05-Old Style	<b>Full Baths</b> 2
<b>Year Built</b> 1111	<b>Half Baths</b> 0
<b>Eff Year Built</b> 1960	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b> 2001	<b>Total Fixtures</b> 9
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 1349
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> D-Full Crawl	<b>T3 Rec Rm Area</b>
<b>Heating</b> 4-Heat Pump	<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> 3	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b> LC-Liv Units Converted	<b>Misc 2 Qty</b> 1
<b>Grade</b> C-2	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b> 90
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.35
<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					1,008						
1	CSP	1SF			864						41,700
2	CSP	1SF	1SF		341						26,900
3	CSP	1SF			960						46,300
4			FGR		1,265						24,900
5			OFF		216						4,100
6			EFP		240						8,300

**Dwelling Computations**

<b>Base Price</b>	63,140	<b>% Good</b>	55
<b>Plumbing</b>	5,000	<b>Market Adj</b>	
<b>Basement</b>	5,990	<b>Functional</b>	90
<b>Heating</b>	2,870	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	-21,600	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.35
<b>Subtotal</b>	55,400	<b>Additions</b>	75,200
<b>Ground Floor Area</b>	1,008		
<b>Total Living Area</b>	3,514	<b>Dwelling Value</b>	145,890

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1111	1950	24x45	1,080	C	1			F			8,800

**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**

<b>Misc Building No</b>	<b>Misc Adjusted Value</b>
<b>Gross Building:</b>	

**Situs : 6268 STATE ROUTE 166****Parcel Id: 57-020-00-039-00****LUC: 538****Card: 1 of 2****Tax Year: 2023****Printed: 02/29/24****Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
3	OFC	MI	.025 AC TO THE STATE OF OHIO FOR EASEMENT HIGHWAY PURPOSES
1	FLD	DC	20011024 JM C#01 - 1349 SF AREA FORMER SHOP
2	FLD	RV	20020910 CG C#01 - 3 MAILBOXES - EST 3 FAMILY DWLG (INCLS 2 OF 2)

**Situs : 6268 STATE ROUTE 166****Parcel Id: 57-020-00-039-00****LUC: 538****Card: 1 of 2****Tax Year: 2023****Printed: 02/29/24**

**PAGE LEFT BLANK INTENTIONALLY**

**Situs : 6268 STATE ROUTE 166**

**Map ID: 57-020-00-039-00**

**LUC: 538**

**Card: 2 of 2**

**Tax Year: 2023**

**Printed: 02/29/24**

**CURRENT OWNER**  
KOCHY JOHN P  
PATRICIA LOUISE

---

CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 020-00 039-00  
Class Residential  
Living Units 1  
Neighborhood 45000  
District  
Zoning  
Alternate Id



**Legal Description**  
Parcel Tieback: Addl. Tieback: N  
Legal Descriptions:  
SEC 1--23

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.3300		0			
A	S	12000	1.4250	72	0	1	-10	14,410
A	H	12000	1.0000	100	0			15,600
A	0	0	.0250		0			
								30,010

Total Acres: 2.78      Legal Acres: 2.78      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	10,500	30,000	30,000	0	0
<b>Building</b>	87,850	251,000	251,000	0	0
<b>Total</b>	98,350	281,000	281,000	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	23,100	185,900	209,000
2021	23,100	185,900	209,000
2022	23,100	185,900	209,000

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
12/29/23	184,250	2-Land And Building	0-Validated Sale		WD-Warranty Deed	KOCHY PATRICIA L
12/20/23		2-Land And Building	E-Exempt Conveyance (Sale Price O		CT-Certificate Of Transfer	KOCHY JOHN P

**Entrance Information**

Date	ID	Entry Code	Source
02/20/14	WPW	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

**Situs : 6268 STATE ROUTE 166**

**Parcel Id: 57-020-00-039-00**

**LUC: 538**

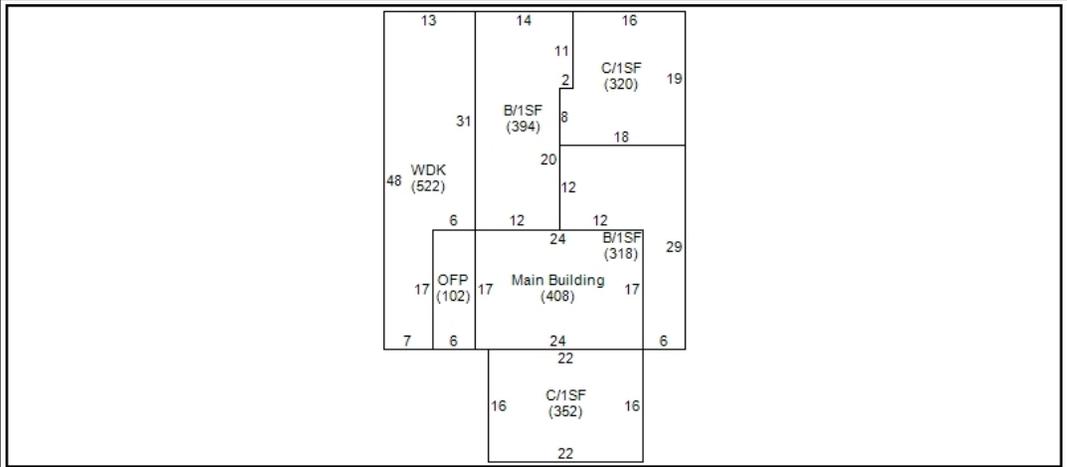
**Card: 2 of 2**

**Tax Year: 2023**

**Printed: 02/29/24**

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 7
<b>Override Model</b>	<b>Dining Rooms</b> 0
<b>Story Height</b> 1.5	<b>Bedrooms</b> 3
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 1
<b>Style</b> 05-Old Style	<b>Full Baths</b> 1
<b>Year Built</b> 1111	<b>Half Baths</b> 1
<b>Eff Year Built</b> 1960	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 8
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> J-1/2 Bsmt 1/2 Crawl	<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>
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C-2	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b> 90
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.35
<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					408						
1	CSP	1SF			352						16,700
2	BSM	1SF			318						17,300
3	BSM	1SF			394						21,400
4	CSP	1SF			320						15,100
5		WDK			522						5,400
6		OPF			102						1,900

**Dwelling Computations**

<b>Base Price</b>	54,670	<b>% Good</b>	55
<b>Plumbing</b>	3,800	<b>Market Adj</b>	
<b>Basement</b>	7,650	<b>Functional</b>	90
<b>Heating</b>	0	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.35
<b>Subtotal</b>	66,120	<b>Additions</b>	38,600
<b>Ground Floor Area</b>	408		
<b>Total Living Area</b>	1,996	<b>Dwelling Value</b>	96,280

**Dwelling Notes**

**Outbuilding Data**

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

**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>	



# Ashtabula County Auditor David Thomas

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

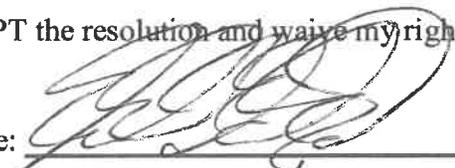
**RECEIVED**  
 JUL 05 2024  
 ASHTABULA COUNTY AUDITOR  
 DAVID THOMAS

BOR #2023-0095

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
57-020-00-039-00	\$281,000	\$167,500

**Resolution:** Set total value at purchase price of \$184,250. ✓

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

Signature:  Date: 1-July-24  
 Print Name: GABRIEL GULLIA

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

April 29, 2024

Gabriel G. Gullia  
414 Geneva Point  
Roaming Shores, OH 44085

BOR 2023-0095

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

---

**BOR Case:** 2023-0095

**Case Name:** GABRIEL G GULLIA

**Case Type:** VL

## Board Members

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

**Others present:**

**Alex Iarocci, Treasurer Alternate**

---

---

---

---

---

---

---

**Complainant Seeks:** \$167,500

**Subject Parcel:** 570200003900

**Auditor Value:** \$281,000

# NON-HEARING MINUTES

BOR Case: 2023-0095

Owner Name: GABRIEL G GULLIA

## Board Action

Motion to:  Agree  Set Value \$184,250

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

signed offer letter per sales price and conveyance filed.

Was Made by: David

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

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

Motion therefore:  Passed  Failed

Decision Date: 7/10/24

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: 2023-0095**

GABRIEL G GULLIA  
 414 GENEVA POINT  
 ROAMING SHORES OH 44085

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
57-020-00-039-00	538-3FMLY C/I STRIP	57-TRUMBULL TWP-GENEVA CSD		2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$30,000	\$251,000	\$281,000	
<b>Adjustment:</b>	\$0	-\$96,750	-\$96,750	
<b>New Value:</b>	\$30,000	\$154,250	\$184,250	
<b>RESULT: VLD - VALUE DECREASE. SET VALUE AT \$184,250 BASED ON SIGNED OFFER LETTER</b>				



Board of Revision