

Clear Form

FILED ON

Tax year 2023

BOR no. 0110

MAR 11 2024

DTE 1 Rev. 12/22

County Ashtabula

Date received _____

Ashtabula County Board of Revision

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.

	Name	Street address, City, State, ZIP code
1. Owner of property	<u>599 West Main Corp.</u>	
2. Complainant if not owner		
3. Complainant's agent	<u>James E. Miller</u>	<u>196 S. Broadway, Lakewood, OH 44041</u>
4. Telephone number and email address of contact person <u>440-415-5184 miller@REALTY @ WINDSTREAM.NET</u>		
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
<u>20-002-00-028-00</u>	<u>399 West Main St. Lakewood, OH 44041</u>

7. Principal use of property Former nursing home, office and storage

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
<u>20 002 00 028 00</u>	<u>+ 275,000</u>	<u>+ 389,700</u>	<u>+ 114,700</u>

9. The requested change in value is justified for the following reasons:
Former Nursing Home, Presently used as office and storage, limited demand

10. 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 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 3/11/2024 Complainant or agent (printed) JAMES M. HU Title (if agent) RESIDENT

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 11 day of March 2024

Notary Jara Frable
My Comm. Exp 3/6/24

Situs : 599 W MAIN (USR 20) ST

Map ID: 20-002-00-028-00

LUC: 447

Card: 1 of 1

Tax Year: 2023

Printed: March 11, 2024

CURRENT OWNER
599 WEST MAIN CORPORATION
PO BOX 69
GENEVA OH 44041

Field Review Flag:

GENERAL INFORMATION
Routing No. 002-00 028-00
Class C-Commercial
Living Units 42
Neighborhood 7250C
Alternate Id
District
Zoning



Property Notes
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
1-Primary Site	SF 25,265	E-Economic	-10	34,110
Total Acres: .58		Legal Acres: .58		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	11,940	34,100	34,100	34,100	0
Building	124,460	355,600	355,600	36,852	0
Total	136,400	389,700	389,700	70,952	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	1-COST APPROACH				

Entrance Information			
Date	ID	Entry Code	Source
07/09/13	DWS	6-Occupant Not Home	3-Other

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
12/23/13			E-Exempt Conveyance (Sale Price O		ET-Temp Exempt	599 WEST MAIN CORPORATION
02/21/13	215,000	2-Land And Building	M-Sale Involving Multiple Parcels		GW-General Warranty	AUSTIN JOHN S
08/08/03		2-Land And Building	I-Error In Description	0262/1913	ET-Temp Exempt	AUSTIN JOHN S

Property Factors
Topo: 2-Level
Utilities: 6-All
Street/Road: 0-Paved
Traffic: 3-Nominal
Location: 6-Secondary Strip
Spot Loc: 6-Flat

Legal Description
Parcel TieBack: 200020002900
Legal Descriptions: 1 N OF MAIN
Addl.TieBack: N

Inspection Witnessed By _____

Situs : 599 W MAIN (USR 20) ST

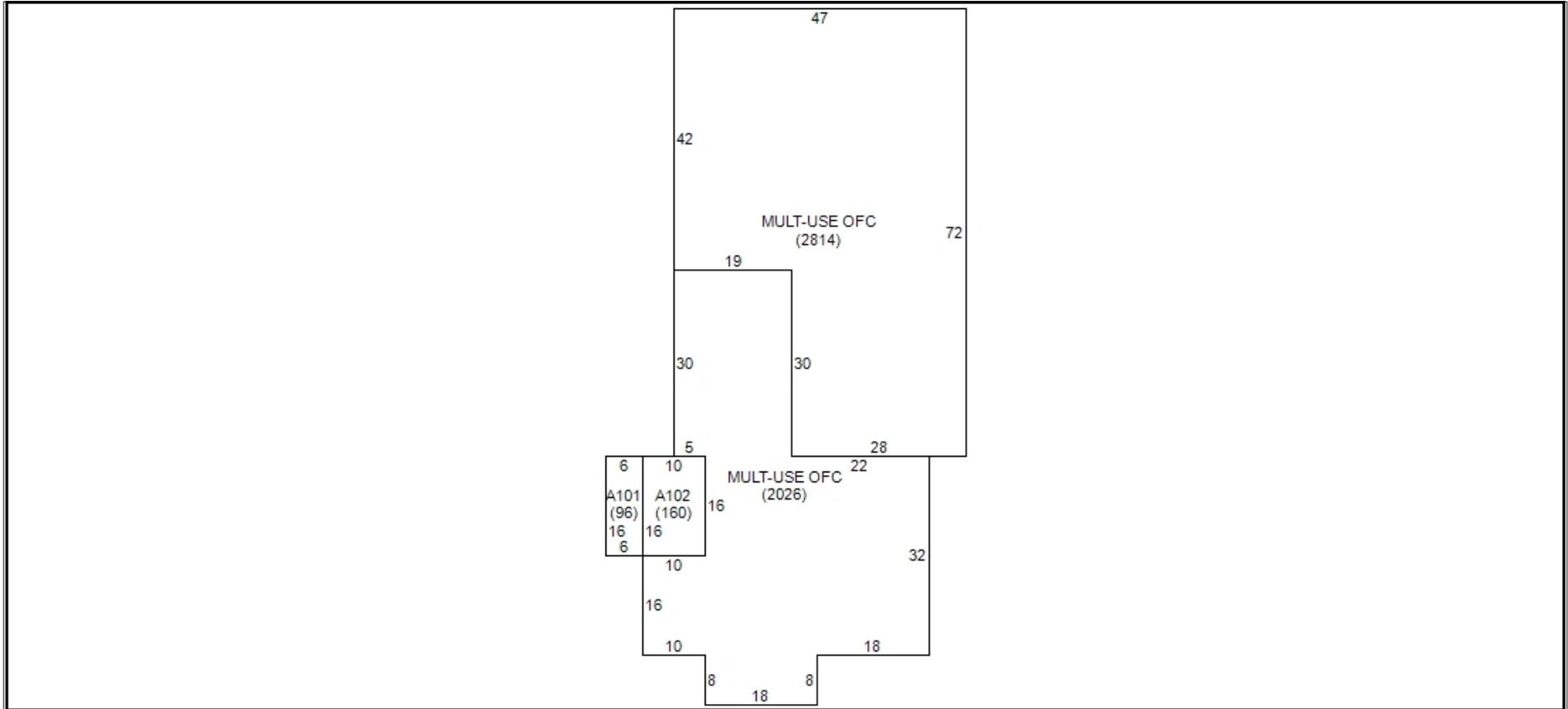
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Additional Property Photos

Situs : 599 W MAIN (USR 20) ST

Parcel Id: 20-002-00-028-00

LUC: 447

Card: 1 of 1

Tax Year: 2023

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Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
23	S	001 23-Multi Use Office	0	9,680	7.50		72,600	10		0	65,340	30			19,602	19,602	45,740
25	S	002 25-Multi Use Storage	0	2,026	0.00					0							

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income

Building Cost Detail - Building 1 of 1

Total Gross Building Area	11,706
Replace, Cost New Less Depr	355,620
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	355,620
NBHD Fact	1.0000
Value per SF	30.38

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	45,740
Capitalization Rate	
Sub total	70,952
Residual Land Value	
Final Income Value	70,952
Total Gross Rent Area	11,706
Total Gross Building Area	11,706

Misc & Gross Blding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : 599 W MAIN (USR 20) ST**Parcel Id: 20-002-00-028-00****LUC: 447**

Card: 1 of 1

Tax Year: 2023

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Comments

Number	Code	Status	Comment
1	FLD	DC	20010423 C#01 - 42 BED N. HOME
2	FLD	RV	20081026 SR C#01 - BLDG ON CARD 2 (589 W.MAIN) BELONGS ON RTG #29 PER GIS
4	FLD	DC	REV14 - CHG LVG UNIT - ADD TIEBACK & BLDG 1
6	FLD	RV	REV20 PER EMPL BUILDING IS ALL OFFICE

Situs : 599 W MAIN (USR 20) ST

Parcel Id: 20-002-00-028-00

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ASHTABULA COUNTY
25 W Jefferson Street
Jefferson OH 44047-1092
(440) 576-1484 Fax: (440) 576-3446

BOARD OF REVISION HEARING NOTICE TO
ASHTABULA COUNTY PROPERTY OWNER OR HIS/HER AGENT

B.O.R. CASE NUMBER: 2023-0110

July 8, 2024

599 WEST MAIN CORPORATION
C/O JAMES E. MILLER
196 S BROADWAY
GENEVA OH 44041

The Board, in accordance with Ohio Revised Code 5715.19, has scheduled a hearing on:

August 14, 2024 at 11:30 AM

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0110 filed for tax year 2023 by 599 WEST MAIN CORPORATION and described as follows:

Parcel ID(s):

1) 20-002-00-028-00 located at 599 MAIN (USR 20) ST, the market value is \$389,700. The market value sought is \$275,000.

You or a representative must appear at this hearing or the case will be dismissed.

If you have any questions, please call (440) 576-1484.

Ashtabula County Board of Revision

HEARING MINUTES

Case Type CM

The Hearing of Board of Revision Case 2023-0110, 599 WEST MAIN CORPORATION is being recorded and the date is 8/14/2024.

Board Members

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

Others present:

James E. Miller, President of 599 West Main Corporation

Complainant Seeks: \$275,000

Subject Parcel: 200020002800

Auditor Value: \$389,700

Hearing No # 4

HEARING MINUTES

BOR Case: 2023-0110

Owner Name: 599 WEST MAIN CORPORATION

Board Action

Motion to: Agree Set Value \$

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

no longer an incoming producing property, used primarily as storage. Review square footage.

owner stated building is 7,000 square feet.

Was Made by:

2nd by:

Roll: Thomas- /Maki Cliff- /Whittington-

Motion therefore: Passed Failed

Decision Date: 8/14/24



David Thomas, Auditor
Secretary of the Board of Revision

Hearing No # 4

NON-HEARING MINUTES

BOR Case: 2023-0110

Case Name: 599 WEST MAIN CORPORATION

Case Type: CM

Board Members

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

Others present:

Complainant Seeks: \$275000

Subject Parcel: 200020002800

Auditor Value: \$389700

NON-HEARING MINUTES

BOR Case: 2023-0110

Owner Name: 599 WEST MAIN CORPORATION

Board Action

Motion to: Agree Set Value \$360,500

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

post-hearing site inspection, adjust square footage and condition.

Was Made by: David

2nd by: Kathryn

Roll: Thomas-yes/Maki Cliff-yes/Whittington-yes

Motion therefore: Passed Failed

Decision Date: 9/27/24

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: 2023-0110

599 WEST MAIN CORPORATION
 C/O JAMES E. MILLER
 196 S BROADWAY
 GENEVA OH 44041

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
20-002-00-028-00	447-OFF BLDG1&2STRY	20-GENEVA TWP-G CITY-GENEVA CSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$34,100	\$355,600	\$389,700	
Adjustment:	\$0	-\$29,200	-\$29,200	
New Value:	\$34,100	\$326,400	\$360,500	
RESULT: VLD - VALUE DECREASE. SET VALUE AT \$360,500 ADJUSTING SQUARE FOOTAGE AND CONDITION				



Board of Revision