

Tax year 2023 BOR no. 0117 FILED ON  
 County Ashtabula Date received MAR 12 2024

DTE 1  
 Rev. 12/22

### 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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	JAMES + KATHERINE DIONEFF	155 MARISKA AVE Ashtabula OH 44004	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440-344-1742 jdioneff@gmail.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		
7. Principal use of property <del>Residential</del>			
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
15-51600-047-00	137,500.00	196,700.00	56,000.00
9. The requested change in value is justified for the following reasons: No Home in my neighborhood has sold for that kind of money. The Homes on the lake do not sell for that much in my neighborhood.			

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.

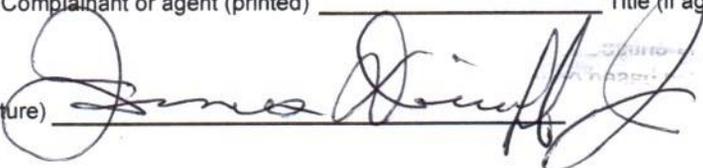
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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 10 MAR 24 Complainant or agent (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

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

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ (Date) (Month) (Year)

Notary \_\_\_\_\_

**Situs : 155 MARISKA AVE**

**Map ID: 05-516-00-047-00**

**LUC: 510**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 03/14/24**

**CURRENT OWNER**  
DIONEFF JAMES JR  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 516-00 047-00  
Class Residential  
Living Units 1  
Neighborhood 80401  
District  
Zoning  
Alternate Id



**Legal Description**  
Parcel Tieback: Addl. Tieback: N  
Legal Descriptions:  
43 HARMON PARK

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	200	50 140		.97			12,610
								12,610

Total Acres: .1607      Legal Acres: 0.16      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	4,410	12,600	12,600	0	0
<b>Building</b>	62,690	179,100	179,100	0	0
<b>Total</b>	67,100	191,700	191,700	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	9,700	128,000	137,700
2021	9,700	128,000	137,700
2022	9,700	128,000	137,700

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

**Entrance Information**

Date	ID	Entry Code	Source
11/06/13	MJB	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : 155 MARISKA AVE

Parcel Id: 05-516-00-047-00

LUC: 510

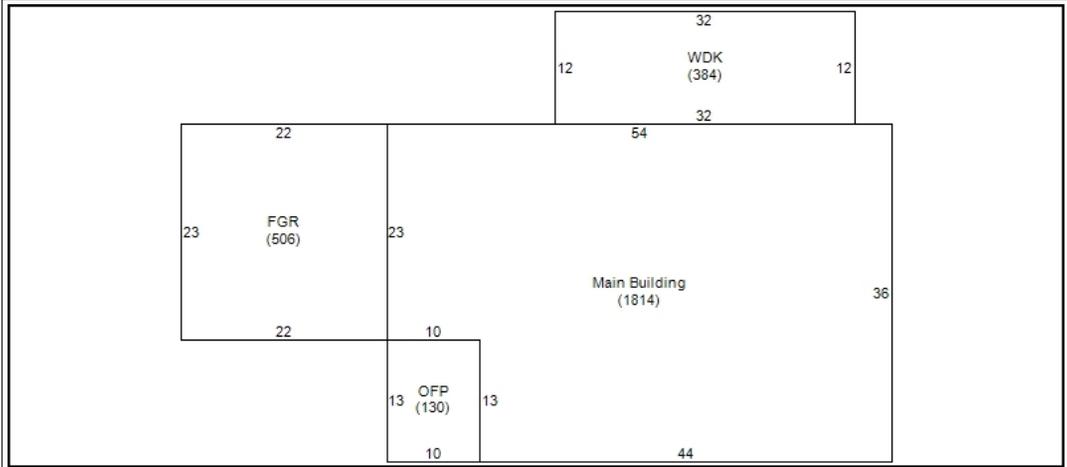
Card: 1 of 1

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**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 6
<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> 03-Ranch	<b>Full Baths</b> 2
<b>Year Built</b> 1994	<b>Half Baths</b> 0
<b>Eff Year Built</b>	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 9
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> 4-Full Basement	<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 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.4
<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					1,814						
1		OFF			130						2,700
2		FGR			506						11,100
3		WDK			384						4,400
4		FBY			16						700
5		FBY			16						700

**Dwelling Computations**

<b>Base Price</b>	106,940	<b>% Good</b>	80
<b>Plumbing</b>	5,600	<b>Market Adj</b>	
<b>Basement</b>	27,700	<b>Functional</b>	
<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>	1.4
<b>Subtotal</b>	140,240	<b>Additions</b>	15,800
<b>Ground Floor Area</b>	1,814		
<b>Total Living Area</b>	1,846	<b>Dwelling Value</b>	179,140

Dwelling Notes

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RP9-Pp Pool	1111		0x0		1	C	1		S			

**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>	

Situs : 155 MARISKA AVE

Parcel Id: 05-516-00-047-00

LUC: 510

Card: 1 of 1

Tax Year: 2023

Printed: 03/14/24

**Comments**

Number	Code	Status	Comment
1	FLD	RV	19960819 C#01 - DWG ON LOTS 47 & 48.

**Situs : 155 MARISKA AVE**

**Parcel Id: 05-516-00-047-00**

**LUC: 510**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 03/14/24**

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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: 2023-0117

July 24, 2024

JAMES DIONEFF JR  
155 MARISKA AVE  
ASHTABULA OH 44004

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

**August 29, 2024 at 10:30 AM**

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0117 filed for tax year 2023 by JAMES DIONEFF JR and described as follows:

Parcel ID(s):

1) 05-516-00-047-00 located at 155 MARISKA AVE, the market value is \$191,700. The market value sought is \$137,500.

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

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Case Type VL

**The Hearing of Board of Revision Case 2023-0117, JAMES DIONEFF JR is being recorded and the date is 8/29/2024.**

## **Board Members**

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

Others present:

Scott Yamamoto, Auditor Alternate

Lynne Millard, Treasurer Alternate

James Dioneff Jr., owner

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**Complainant Seeks: \$137,500**

**Subject Parcel: 055160004700**

**Auditor Value: \$191,700**

Hearing No # 4

# HEARING MINUTES

BOR Case: 2023-0117

Owner Name: JAMES DIONEFF JR

## Board Action

Motion to:  Agree  Set Value \$

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

waiting for appraisal report.

Was Made by:

2<sup>nd</sup> by:

Roll: Yamamoto- /Millard- /Whittington-

Motion therefore:  Passed  Failed

Decision Date: 8/29/24



David Thomas, Auditor  
Secretary of the Board of Revision

Hearing No # 4

# NON-HEARING MINUTES

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**BOR Case:** 2023-0117

**Case Name:** JAMES DIONEFF JR

**Case Type:** VL

## Board Members

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

**Others present:**

Lynne Millard, Treasurer Alternate

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**Complainant Seeks:** \$137500

**Subject Parcel:** 055160004700

**Auditor Value:** \$191700

# NON-HEARING MINUTES

BOR Case: 2023-0117

Owner Name: JAMES DIONEFF JR

## Board Action

Motion to:  Agree  Set Value \$

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

failure to meet burden of proof. Owner stated at hearing that home is in good condition.

Board never received appraisal report from owner that was discussed at hearing.

Was Made by: Kathryn

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

Roll: Yamamoto-not present/Millard-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: 2023-0117**

JAMES DIONEFF JR  
 155 MARISKA AVE  
 ASHTABULA OH 44004

<p>Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly.  <b>Result Below.</b></p>	<p>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.</p>
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PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
05-516-00-047-00	510-1FAMILY PLTD	05-ASHTABULA TWP-ASH CITY/ASH CSD		2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$12,600	\$179,100	\$191,700	
<b>Adjustment:</b>	\$0	\$0	\$0	
<b>New Value:</b>	\$12,600	\$179,100	\$191,700	
<b>RESULT: NVC - NO VALUE CHANGE. FAILURE TO MEET BURDEN OF PROOF</b>				



Board of Revision