

Tax year 2023

BOR no. 0121

**FILED ON**

DTE 1  
Rev. 08/21

County Ashtabula

Date received

**MAR 19 2024**

### 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	Lee Cash	4112 Wheeler Creek Rd Geneva OH44041	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person	(440) 821-3479		
5. Email address of complainant	leercash@gmail.com		
6. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
170100000201	4112 Wheeler Creek Rd Geneva OH 44041		
8. Principal use of property	residence		
9. 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
PARID: 170100000201	\$150,700	\$200,900	50,200
10. The requested change in value is justified for the following reasons: \$50,200 increase is not justified as there has been no improvements made to warrant such as drastic increase. Where for 2 years it stayed the same			

11. 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 11" on back.

12. 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.

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

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

15. 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.

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 03/19/2024

Complainant or agent

Lee Cash  
Signature

Title (if agent)

# Instructions for Completing DTE 1

DTE 1  
Rev. 08/21

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**General Instructions:** Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 9.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 11.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**Situs : 4112 WHEELER CREEK RD**

**Map ID: 17-010-00-002-01**

**LUC: 101**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 03/19/24**

**CURRENT OWNER**  
CASH LEE R  
HENNING-CASH RACHEL A  
4112 WHEELER CREEK RD  
GENEVA OH 44041  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No.  
Class A  
Living Units  
Neighborhood 70300  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:**  
**Legal Descriptions:**  
SEC 3--13 N  
**Addl. Tieback:**

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.4723		0			
A	H	12500	1.0000	100	0			16,250
A	S	12500	7.5117	48	0	5	-15	49,800
								66,050

Total Acres: 8.984      Legal Acres: 8.98      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	23,140	66,100	66,100	0	0
<b>Building</b>	47,180	134,800	134,800	0	0
<b>Total</b>	70,320	200,900	200,900	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	50,800	99,900	150,700
2021	50,800	99,900	150,700
2022	50,800	99,900	150,700

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
12/19/19		2-Land And Building	M-Sale Involving Multiple Parcels		QC-Quit Claim	CASH LEE R
01/28/19	116,600	2-Land And Building	N-Not Open Market / Not Arm'S Leng	676/378	WD-Warranty Deed	MILLER DAN A

**Entrance Information**

Date	ID	Entry Code	Source

**Property Notes**  
Note Codes:

Situs : 4112 WHEELER CREEK RD

Parcel Id: 17-010-00-002-01

LUC: 101

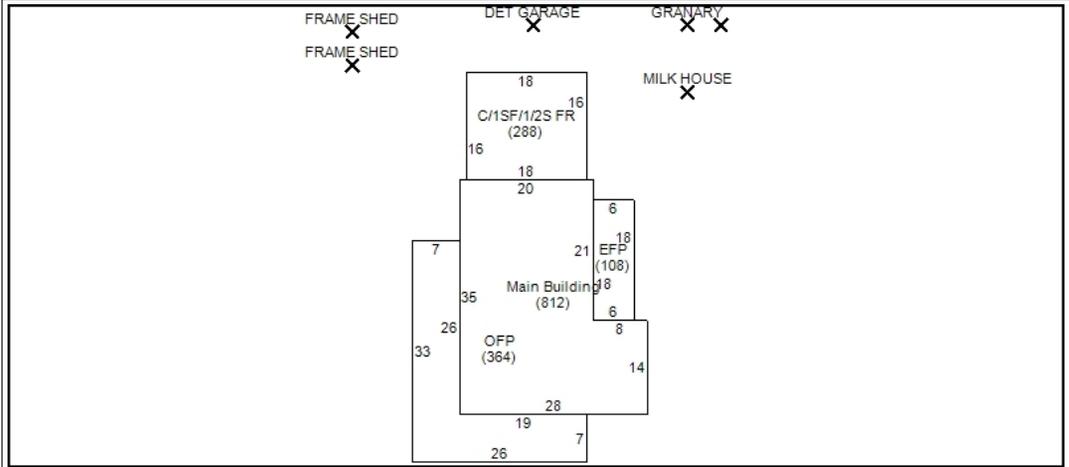
Card: 1 of 1

Tax Year: 2023

Printed: 03/19/24

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 5
<b>Override Model</b>	<b>Dining Rooms</b> 1
<b>Story Height</b> 2	<b>Bedrooms</b> 2
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 05-Old Style	<b>Full Baths</b> 1
<b>Year Built</b> 1850	<b>Half Baths</b> 1
<b>Eff Year Built</b> 1950	<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> 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> 1
<b>Attic</b> 0-None	<b>WBFP Openings</b> 1
<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>	<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> 1.35
<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					812						
1			OFF		364						7,600
2	CSP	1SF	HSF		288						21,900
3			EFP		108						4,200

**Dwelling Computations**

<b>Base Price</b>	103,120	<b>% Good</b>	50
<b>Plumbing</b>	4,200	<b>Market Adj</b>	
<b>Basement</b>	15,780	<b>Functional</b>	
<b>Heating</b>	0	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	4,200	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.35
<b>Subtotal</b>	127,300	<b>Additions</b>	16,900
<b>Ground Floor Area</b>	812	<b>Dwelling Value</b>	116,170
<b>Total Living Area</b>	2,056		
<b>Dwelling Notes</b>			

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1980		24x24	576	C	1		A				10,000
2	AB2-Flat Barn	1950		31x42	1,302	C	1		A				7,400
3	AR1-Granary	1956		14x20	280	C	1		S				400
4	AM1-Milk Hous	1962		9x10	90	C	1		S				200
5	RS1-Frame Shr	1970		14x14	196	C	1		S				300
6	RS1-Frame Shr	1970		14x18	252	C	1		S				300

**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 : 4112 WHEELER CREEK RD**

**Parcel Id: 17-010-00-002-01**

**LUC: 101**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 03/19/24**

**Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
2	OFC	CP	ADDED 17-010-00-001-03 TOTAL 8.984 AC CONV#5056 12-19-19
1	OFC	NS	SPLIT FROM 17-010-00-002-00 CONV 300 1/28/2019

**Situs : 4112 WHEELER CREEK RD**

**Parcel Id: 17-010-00-002-01**

**LUC: 101**

**Card: 1 of 1**

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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: 2023-0121

July 17, 2024

LEE R CASH & RACHEL A HENNING-CASH  
4112 WHEELER CREEK RD  
GENEVA OH 44041

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

**August 14, 2024 at 2:30 PM**

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0121 filed for tax year 2023 by LEE R CASH & RACHEL A HENNING-CASH and described as follows:

Parcel ID(s):

1) 17-010-00-002-01 located at 4112 WHEELER CREEK RD, the market value is \$200,900. The market value sought is \$150,700.

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 2023-0121, LEE R CASH & RACHEL A HENNING-CASH is being recorded and the date is 8/14/2024.**

## Board Members

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

Others present:

Lee Cash, owner

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**Complainant Seeks: \$150,700**

**Subject Parcel: 170100000201**

**Auditor Value: \$200,900**

Hearing No # 7

# HEARING MINUTES

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BOR Case: 2023-0121

Owner Name: LEE R CASH & RACHEL A HENNING-CASH

## Board Action

Motion to:  Agree  Set Value \$

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

review functional depreciation for dirt floor basement and overall condition of buildings.

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### Was Made by:

2<sup>nd</sup> by:

Roll: Thomas- /Maki Cliff- /Whittington-

Motion therefore:  Passed  Failed

Decision Date: 8/14/24

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David Thomas, Auditor  
Secretary of the Board of Revision

Hearing No # 7

# NON-HEARING MINUTES

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**BOR Case:** 2023-0121

**Case Name:** LEE R CASH & RACHEL A HENNING-CASH

**Case Type:** VL

## Board Members

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

**Others present:**

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**Complainant Seeks:** \$150700

**Subject Parcel:** 170100000201

**Auditor Value:** \$200900

# NON-HEARING MINUTES

BOR Case: 2023-0121

Owner Name: LEE R CASH & RACHEL A HENNING-CASH

## Board Action

Motion to:  Agree  Set Value \$185,900

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

owner testimony, use effective age of 1940, condition & CDU to fair, change grade to D on

RG1.

Was Made by: David

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

Roll: Thomas-yes/Maki Cliff-not present/Whittington-yes

Motion therefore:  Passed  Failed

Decision Date: 8/29/24

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: 2023-0121**

LEE R CASH & RACHEL A HENNING-CASH  
 4112 WHEELER CREEK RD  
 GENEVA OH 44041

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>	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.
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PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
17-010-00-002-01	101-GRAIN GEN FARM	17-GENEVA TWP-GENEVA CSD	2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>
<b>Original Value:</b>	\$66,100	\$134,800	\$200,900
<b>Adjustment:</b>	\$0	-\$15,000	-\$15,000
<b>New Value:</b>	\$66,100	\$119,800	\$185,900
<b>RESULT: VLD - VALUE DECREASE. SET VALUE AT \$185,900 ADJUSTING FOR CURRENT STATUS</b>			



Board of Revision