

Tax year **2023**

BOR no. 0124

FILED ON

DTE 1
Rev. 12/22

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.

Ashtabula County
Board of Revision

	Name	Street address, City, State, ZIP code	
1. Owner of property	Discount Drug Mart, Inc.	c/o Tom Lunt 211 Commerce Drive, Medina, OH 44256	
2. Complainant if not owner	same as owner		
3. Complainant's agent	Siegel Jennings Co., L.P.A.	23425 Commerce Park Drive, Suite 103, Cleveland, OH 44122	
4. Telephone number and email address of contact person 216-763-1004 siegeljennings@siegetax.com			
5. Complainant's relationship to property, if not owner N/A			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill	Address of property		
26-020-00-106-00	107 S Chestnut (SR 46) (SR 307) St, 26 Jefferson Twp-Jef Vil-JA LSD		
7. Principal use of property Discount stores and junior department stores			
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
26-020-00-106-00	\$1,600,000	\$2,694,600	(\$1,094,600)
9. The requested change in value is justified for the following reasons: Recent sale(s) of comparable properties. Physical economic, functional depreciation or obsolescence. Economic valuation based on gross or net income.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale N/A

and sale price \$ N/A ; 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 N/A and total cost \$ N/A

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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- 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.

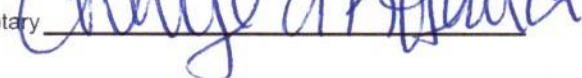
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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 3/13/2024 Complainant or agent (printed) Victor Anselmo Title (if agent) ATTORNEY/AGENT

Complainant or agent (signature) 

Sworn to and signed in my presence, this 13th day of March 2024
(Date) (Month) (Year)

Notary 



CHERYL A. KOSTURA
NOTARY PUBLIC • STATE OF OHIO
My Commission Expires Dec. 18, 2026

FILED ON

MAR 19 2024

Ashtabula County
Board of Revision

March 19, 2024

Ashtabula County Auditor's Office
Attn: Board of Revision
25 W. Jefferson St.
Jefferson, OH 44047

RE: 2023 Real Estate Tax Complaint (SJ File#14535-2023)
Discount Drug Mart, Inc.
Permanent Parcel Number(s) 26-020-00-106-00
107 S Chestnut (SR 46) (SR 307) St (SR 534), 26 Jef Twp-Jef Vil-JA LSD

Dear Board Members:

Enclosed herewith please find an original and a photocopy of a Complaint as to the Assessment of Real Property for the above-captioned property. **We would appreciate your emailing Jessica at jbergsman@siegeltax.com or calling our office to confirm receipt of these documents.**

Please file the original Complaint as to the Assessment of Real Property. We have also enclosed a photocopy that we would appreciate having date/time stamped when received and returned in the provided self-addressed, postage-prepaid envelope.

Thank you for your kind attention to this matter.

Very truly yours,

SIEGEL JENNINGS, CO., L.P.A.



Victor Anselmo, Esq.

VVA:jb
Enclosures

Tax Year 2023

BOR No. 0124

DTE 1
FILED ON
Rev. 12/22

County ASHTABULA

Date Received: APR 08 2024

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

Name	Street Address, City, State, Zip Code	
1. Owner of Property	Discount Drug Mart Inc.	c/o Tom Lunt, 211 Commerce Drive, Medina, OH 44256
2. Complainant if not Owner	Board of Education of the Jefferson Area Local School District	121 South Poplar St., Jefferson, OH 44047
3. Complainant's Agent	Peters Kalail & Markakis Co., L.P.A.	6480 Rockside Woods Blvd. South, Suite 300, Cleveland, OH 44131
4. Telephone number and email address of contact person	(216) 503-5055	kkalail@ohioedlaw.com
5. Complainant's relationship to property if not owner	School Board	

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

6. Parcel number from tax bill	Address of property
26-020-00-106-00	107 S. Chestnut Street

7. Principal use of property: Discount stores and junior department stores

8. The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero 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
26-020-00-106-00	\$2,694,600	\$2,694,600	+\$0

9. The requested change in value is justified for the following reasons:
 Fair Market Value as determined by County is correct.

10. Was property sold in the last 3 years? Yes No Unknown If yes, show date of sale N/A and sale price \$ N/A; and attach information explained in "Instruction for Questions 10" on back.
11. If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.
12. If any improvements were completed in the last 3 years, show date Unknown and total cost \$ Unknown.
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 ORC 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 the 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 April 8, 2024 Complainant or Agent Karrie M. Kalail Title (if agent) Attorney
 Sworn to and signed in my presence, this 8th day of April year 2024



BETH MAY JONAS
 Notary Public
 State of Ohio
 My Comm. Expires
 October 11, 2027

Beth May Jonas
 Notary Public

Situs : 107 S CHESTNUT (SR 46) (SR 307) ST

Map ID: 26-020-00-106-00

LUC: 422

Card: 1 of 1

Tax Year: 2023

Printed: March 20, 2024

CURRENT OWNER
DISCOUNT DRUG MART INC 211 COMMERCE DR MEDINA OH 44256
Field Review Flag:

GENERAL INFORMATION	
Routing No.	020-00 106-00
Class	C-Commercial
Living Units	1
Neighborhood	5400C
Alternate Id	
District	
Zoning	



Property Notes	
REVIEW PARCEL TO ADD NEW CONSTRUCTION COMPLETE FOR 2021	Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
1-Primary Site	SF 89,037	5-Shape Or Siz	-20	712,300
Total Acres: 2.044		Legal Acres: 2.044		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	249,310	712,300	712,300	712,300	0
Building	693,810	1,982,300	1,982,300	-230,967	0
Total	943,120	2,694,600	2,694,600	481,333	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	1-COST APPROACH				

Entrance Information			
Date	ID	Entry Code	Source
08/05/21	SY	6-Occupant Not Home	3-Other
10/07/20	SY	3-Info At Door	1-Owner

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status
03/10/20	C20190078	0		Commerical Addition/Alteration	Close Permit

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
01/31/13	2,325,000	2-Land And Building	N-Not Open Market / Not Arm'S Leng		WD-Warranty Deed	JEFFERSON 107 LLC
07/06/07	2,900,000	2-Land And Building	U-Not Validated	0116/1836	WD-Warranty Deed	107 SOUTH CHESTNUT LLC
08/31/01		1-Land Only	I-Error In Description	0116/1836	ET-Temp Exempt	BULL RUN PROPERTIES LLC
10/05/99		2-Land And Building	I-Error In Description	0103/4238	ET-Temp Exempt	BULL RUN PROPERTIES LLC

Property Factors	
Topo: 2-Level	6-Flat
Utilities: 6-All	
Street/Road: 0-Paved	
Traffic: 3-Nominal	
Location: 1-Central Business Dist	
Spot Loc:	

Legal Description	
Parcel TieBack:	Addl.TieBack: N
Legal Descriptions:	
35 ERIE ST	
37 & 39 ERIE ST	

Inspection Witnessed By _____

Situs : 107 S CHESTNUT (SR 46) (SR 307) ST

Parcel Id: 26-020-00-106-00

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Building Information	
Year Built/Eff Year	2000 /
Building #	1
Structure Type	376-Chain Drug Stoi
Identical Units	1
Total Units	
Grade	B+1
# Covered Parking	
# Uncovered Parking	
DBA	DRUG MART

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU
1	SS1-Sprinkler Sys Wet		23,886		1	1							
1	CP5-Canopy Only		1,272		1	1							

Interior/Exterior Information																	
Line	Lvl	Fr	To	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Int Fin	Partitions	Heating	Cooling	Plumbing	Phy Fun	%Comp	%Rent
1	01	01		23,886	637	029-Chain Drug St	16	03-Concrete	2-Fire Resistent	100	2-Normal	1-Hot Air	1-Central	2-Normal	3	3	
2	1	1		6,214	470	034-Retail Store	16	03-Concrete	2-Fire Resistent	100	0-None	1-Hot Air	1-Central	2-Normal	3	3	100

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	23,886	029-Chain Drug Store	70		1,577,530
2	6,214	034-Retail Store	70	100	354,780

Outbuilding Data												
Line	Type	Yr BIt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	Cl1-Asph Pave	2020			50,000	C	1		A	A		50,000

Situs : 107 S CHESTNUT (SR 46) (SR 307) ST

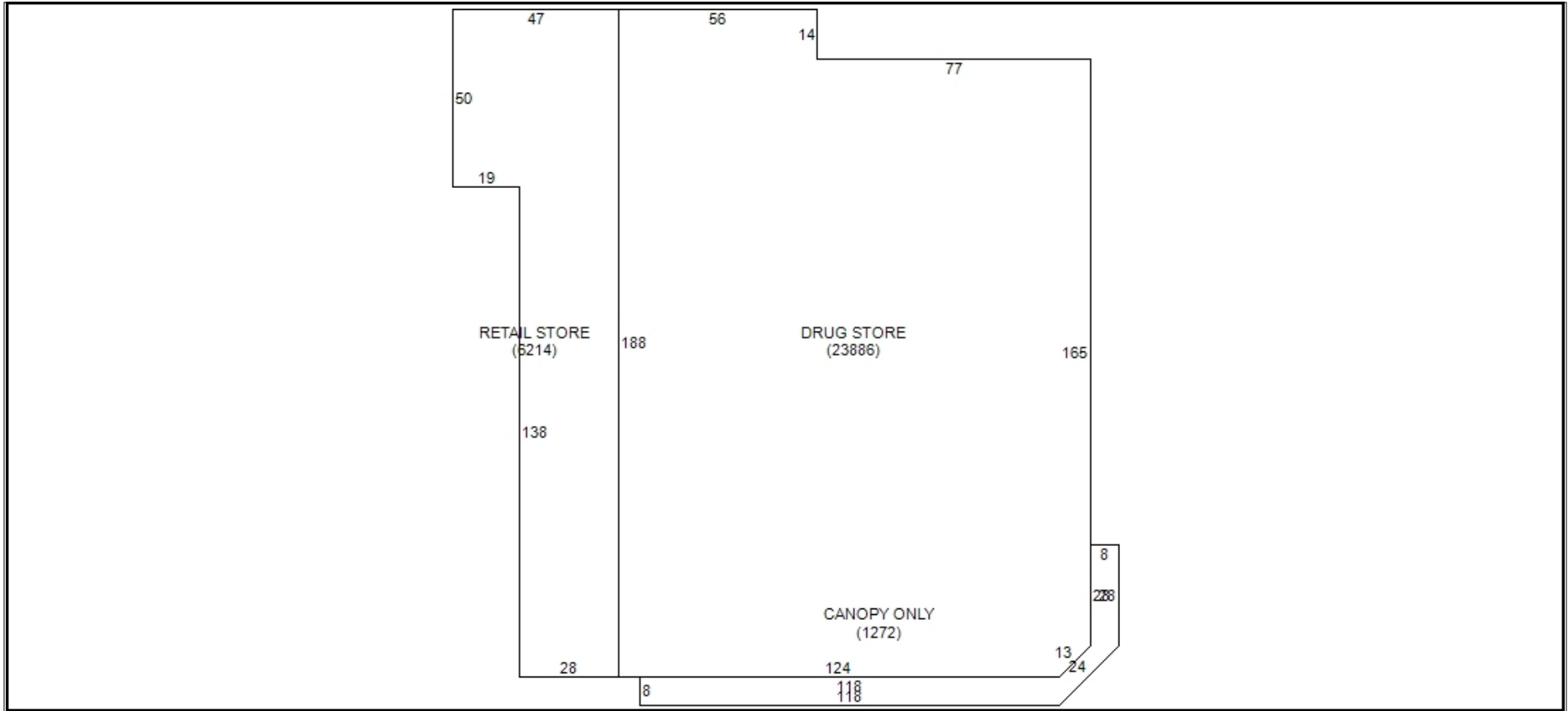
Parcel Id: 26-020-00-106-00

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Card: 1 of 1

Tax Year: 2023

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Additional Property Photos



260200010600 09/14/2012

Situs : 107 S CHESTNUT (SR 46) (SR 307) ST

Parcel Id: 26-020-00-106-00

LUC: 422

Card: 1 of 1

Tax Year: 2023

Printed: March 20, 2024

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
03	S	001	03-General Retail (Strip	0	6,214	7.50	46,610	10		0	41,950	20			8,390	8,390	33,560
31	S	001	31-Chain Drug Store	0	23,886	12.00	286,630	5		0	272,300	5			13,615	13,615	258,690

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	30,100
Replace, Cost New Less Depr	1,932,310
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,932,310
NBHD Fact	1.0000
Value per SF	64.20

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Net Income	292,250
Capitalization Rate	
Sub total	481,333
Residual Land Value	
Final Income Value	481,333
Total Gross Rent Area	30,100
Total Gross Building Area	30,100

Misc & Gross Buiding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : 107 S CHESTNUT (SR 46) (SR 307) ST

Parcel Id: 26-020-00-106-00

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Comments

Number	Code	Status	Comment
4	FLD	BO	20001216 KO C#01 - 12/17/99-REMOVED ALL BLDNGS FOR 1/1/00.
8	FLD	RV	20080928 SR C#01 - VERIFIED SALE W/OWNER 9/28/07 CEASRE NOCE
12	FLD	NC	10-7-20, SY, NEW ADDITION ON SOUTH SIDE LESS THAN 50% FOR 20, 100% FOR 21,
13	FLD		NEW ADDN 100% 1-1-21.

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Ashtabula County Auditor David Thomas

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

BOR # 2023-0124

Discount Drug Mart Inc.
c/o Victor Anselmo, Esq.
23425 Commerce Park Dr., Ste. 103
Cleveland, OH 44122

April 25, 2024

RE: Counter-Complaint filed on parcel # 26-020-00-106-00

Mr. Anselmo,

This letter is notification of receipt of a counter-complaint filed against the value of your original complaint, numbered 2023-0124, with the Ashtabula County Board of Revision. The counter-complaint was filed on 04/08/2024, by the Board of Education of the Jefferson Area Local School District for tax year 2023. Attached is a copy of the counter-complaint filed. You will be notified by certified mail not less than ten days prior to any scheduled hearing.

If you have any questions, please feel free to call 440-576-1484 Monday through Friday between the hours of 8:00 a.m. and 4:30 p.m.

Sincerely,

David Thomas
Secretary of the Board of Revision

Tax Year 2023

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COPY

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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 April 8, 2024 Complainant or Agent Karrie M. Kalail

Title (if agent) Attorney

Sworn to and signed in my presence, this 8th day of April

year 2024



BETH MAY JONAS
Notary Public
State of Ohio
My Comm. Expires
October 11, 2027

Beth May Jonas
Notary Public