

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.

N/A

- 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 3/18/2024 Complainant or agent (printed) Todd W. Sleggs Title (if agent) Attorney

Complainant or agent (signature) [Handwritten Signature]

Sworn to and signed in my presence, this 18th day of March 2024
(Date) (Month) (Year)

Notary Jennifer Fischer



JENNIFER FISCHER
Notary Public, State of Ohio
My Commission Expires:
October 13, 2025



March 20, 2024

RECEIVED

MAR 21 2024

ASHTABULA COUNTY AUDITOR
DAVID THOMAS

VIA CERTIFIED MAIL

Ashtabula County Auditor
25 West Jefferson Street
Jefferson, Ohio 44047-1092

RE: **2023 Real Estate Tax Complaints**

JJ&W I Ltd
Jesus Only Pentecostal

PPN: 26-034-00-027-00
PPN: 03-013-00-037-03, et al.

Our File No. T5904-23
Our File No. T9800-23

Dear Auditor:

Enclosed please find two (2) Complaints as to the Assessment of Real Property to be filed in connection with the above-captioned properties. Also enclosed is a copy of each Complaint to be date-stamped and returned to the undersigned in the postage prepaid envelope provided.

If you should have any questions, please do not hesitate to contact me.

Very truly yours,

SLEGG, DANZINGER & GILL CO., LPA

Steven R. Gill

Steven R. Gill

SRG:jrf
Enclosures

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
9589 0710 5270 0165 9372 00
S:\WPDocs\2023Review\Ashtabula.doc

Situs : 3901 RESOLUTION AVE

Map ID: 03-013-00-037-03

LUC: 401

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024

CURRENT OWNER
JESUS ONLY PENTECOSTAL CHURCH
Field Review Flag:

GENERAL INFORMATION	
Routing No.	013-00 037-03
Class	C-Commercial
Living Units	18
Neighborhood	8390C
Alternate Id	
District	
Zoning	



Property Notes
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
1-Primary Site	AC 1.7090			59,820
Total Acres: 1.709		Legal Acres: 1.709		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	20,930	59,800	59,800	59,800	0
Building	0	0	543,200	223,200	0
Total	20,930	59,800	603,000	283,000	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	3-OVERRIDE				

Entrance Information			
Date	ID	Entry Code	Source
04/17/13	RBT	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
04/17/07		2-Land And Building	U-Not Validated	0048/6375	ET-Temp Exempt	RIDGEVIEW TERRACE INC

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

Legal Description
Parcel TieBack:
Legal Descriptions:
TERRA QUEST SUBDIVISION LOT 3
Addl.TieBack: N

Inspection Witnessed By _____

Situs : 3901 RESOLUTION AVE	Parcel Id: 03-013-00-037-03	LUC: 401	Card: 1 of 1	Tax Year: 2023	Printed: March 21, 2024
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Building Information	
Year Built/Eff Year	2005 /
Building #	1
Structure Type	211-Apartments 4-18
Identical Units	1
Total Units	18
Grade	C
# Covered Parking	
# Uncovered Parking	
DBA	TERRA QUEST/ 18 UNIT

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU
1	PR1-Porch, Open		9	19		1							
1	PR1-Porch, Open		12	22		1							
1	EL2-Elevator Electric Pas		2,500	150	2	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	7,589	414	011-Apts (4-18 Uni	9	04-Brick & C	1-Wood Frame/Joist	100	2-Normal	3-Unit Heat	2-Unit	2-Normal	3	3	
2	02	02	8,044	439	011-Apts (4-18 Uni	9	02-Frame	1-Wood Frame/Joist	100	2-Normal	3-Unit Heat	2-Unit	2-Normal	3	3	

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	7,589	011-Apts (4-18 Units)	75		285,900
2	8,044	011-Apts (4-18 Units)	75		247,310

Outbuilding Data												
Line	Type	Yr Blt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	CI1-Asph Pave	2005			10,000	C	1		A	A		10,000

Situs : 3901 RESOLUTION AVE

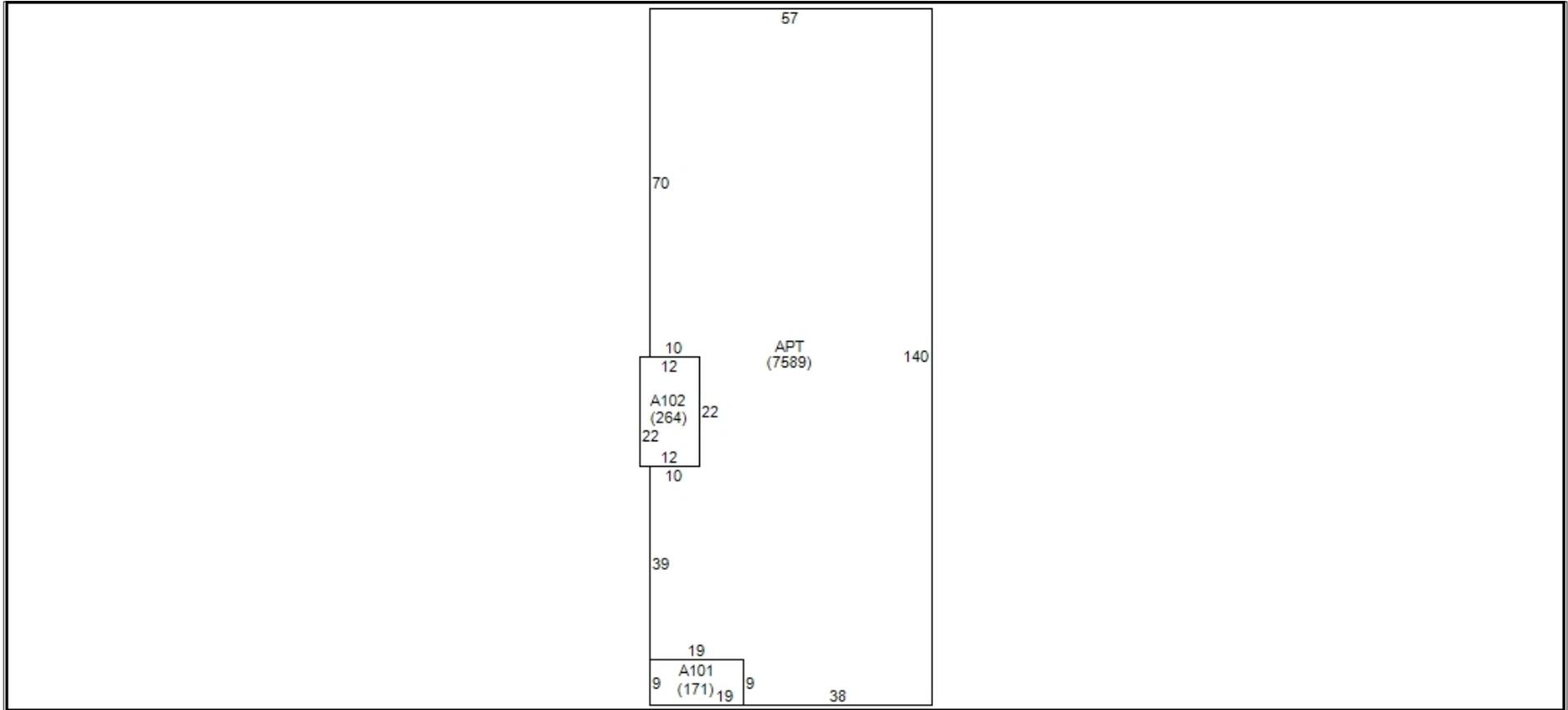
Parcel Id: 03-013-00-037-03

LUC: 401

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024



Additional Property Photos

Situs : 3901 RESOLUTION AVE	Parcel Id: 03-013-00-037-03	LUC: 401	Card: 1 of 1	Tax Year: 2023	Printed: March 21, 2024
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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
27	A	001 27-Apts 4-18 Units	18	15,633	0.00	140	86,400	10		0	77,760	35			27,216	27,216	50,540

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
1	011 011-Apts (4-18 Units)	18	1	1\0		18	4,800	86,400

Building Cost Detail - Building 1 of 1

Total Gross Building Area	15,633
Replace, Cost New Less Depr	533,210
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	533,210
NBHD Fact	1.0000
Value per SF	34.11

Notes - Building 1 of 1

Income Summary (Includes all Building on Parcel)

Total Net Income	50,540
Capitalization Rate	0.120000
Sub total	283,000
Residual Land Value	
Final Income Value	283,000
Total Gross Rent Area	15,633
Total Gross Building Area	15,633

Misc & Gross Buidling Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : 3901 RESOLUTION AVE

Parcel Id: 03-013-00-037-03

LUC: 401

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024

Comments			
Number	Code	Status	Comment
1	FLD	NC	20070919 CG C#01 - 9/19/07 EST BLDG STILL UC FOR 1/1/07 NVC FOR 1/1/07
2	FLD	NC	20070919 CG C#01 - RECHECK'08 BLDG FV
3	FLD	NC	20080228 SR C#01 - 2/4/08 BLDG CONST AND OCC 100% FOR 1/1/08
4	FLD	RV	20080806 CG C#01 - 8/6/08 TIF 100% (2006 - 2035) KEEP SMDA VALUE AT 100%,
5	FLD	RV	20080806 CG C#01 - TIF WILL BE WORKED IN COUNTY SIDE PER ROCK BENSON.
6	FLD	DC	REV14 - CHG LVG UNIT, PROP & LOC FACTS, BLDG, INT/EXT, OBY - ADD COM APTS LINE 1
7	FLD	RV	SEE PCL 037-76 FOR IMPROVEMENT VALUE

Situs : 3901 RESOLUTION AVE

Parcel Id: 03-013-00-037-03

LUC: 401

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024

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Situs : 3901 RESOLUTION AVE

Map ID: 03-013-00-037-76

LUC: 741

Card: 1 of

Tax Year: 2023

Printed: March 21, 2024

CURRENT OWNER
JESUS ONLY PENTECOSTAL
Field Review Flag:

GENERAL INFORMATION
Routing No. 013-00 037-76
Class E
Living Units 1
Neighborhood 8390C
Alternate Id
District
Zoning

Property Notes
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
Total Acres:		Legal Acres: 0		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	190,120	543,200	0	0	0
Total	190,120	543,200	0	0	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	3-OVERRIDE				

Entrance Information			
Date	ID	Entry Code	Source

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

Property Factors
Topo: Utilities: Street/Road: Traffic: Location: Spot Loc:

Legal Description
Parcel TieBack: 030130003703 Legal Descriptions: TIF 100% 2006-2035 Addl.TieBack:

Inspection Witnessed By _____

Situs : 3901 RESOLUTION AVE

Parcel Id: 03-013-00-037-76

LUC: 741

Card: 1 of

Tax Year: 2023

Printed: March 21, 2024

Building Information	
Year Built/Eff Year	/
Building #	
Structure Type	
Identical Units	
Total Units	
Grade	
# Covered Parking	
# Uncovered Parking	
DBA	

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU

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

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD

Outbuilding Data												
Line	Type	Yr Blt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value

Situs : 3901 RESOLUTION AVE

Parcel Id: 03-013-00-037-76

LUC: 741

Card: 1 of

Tax Year: 2023

Printed: March 21, 2024



Additional Property Photos

Situs : 3901 RESOLUTION AVE

Parcel Id: 03-013-00-037-76

LUC: 741

Card: 1 of

Tax Year: 2023

Printed: March 21, 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
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Apartment Detail - Building 1 of

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
------	----------	----------	------	-------	-------	-------	------	--------

Building Cost Detail - Building 1 of

Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
NBHD Fact	
Value per SF	0.00

Notes - Building 1 of

--

Income Summary (Includes all Building on Parcel)

Total Gross Rent Area
Total Gross Building Area

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	



Sleggs, Danzinger & Gill, Co., LPA

August 8, 2024

VIA E-MAIL DELIVERY: TRFrable@ashtabulacounty.us

Ashtabul County Board of Revision
25 W. Jefferson Street
Jefferson, OH 44047-1092

RE: Board of Revision Hearing Date: August 14, 2024 @ 9:00 a.m.
Case Number # 2023-0130
Parcel #s: 03-013-00-037-03 & 03-013-00-037-76
Jesus Only Pentecostal Church

Dear Board Members:

For the Board's review and consideration, please find one (1) copy of Documents and Information in Support of the Complainant's Opinion of Value, in connection with the above-captioned case.

Please feel free to contact me with any questions, comments, or concerns you may have.

Very truly yours,

SLEGGs, DANZINGER & GILL CO., LPA

Todd W. Sleggs

Todd W. Sleggs, Esq.

TWS:kf
Enclosures

T9800-23

Jesus Only Pentecostal Church
3901 Resolution Avenue
Ashtabula, Ohio

Permanent Parcel Nos.
03-013-00-037-03
03-013-00-037-76

DOCUMENTS AND INFORMATION IN SUPPORT OF
THE COMPLAINANT'S OPINION OF VALUE

Ashtabula County Board of Revision
Case Number: 2023-0130

Hearing Date: August 14, 2024 at 9:00 a.m.

Tax Lien Date: January 1, 2023

Property Description

The Subject Property is an apartment building, commonly known as Terra Quest aka Ridgeview Terrace II, located at 3901 Resolution Avenue in Ashtabula, Ohio. The improvements were constructed in 2005 on 1.709 acres. There are 18 units. Additional descriptive information is attached as Exhibit “A”.

The subject property participates in HUD’s Federal Section 811 program, and all current tenants are disabled, low-income.

Current Assessment

<u>Parcel Number</u>	2023 <u>Auditor’s FMV</u>	2023 <u>Taxpayer’s Request</u>
03-013-00-037-03	\$ 59,800	\$ 39,450
03-013-00-037-76	<u>\$543,200</u>	<u>\$358,330</u>
Total	\$603,000 (\$33,500/unit)	\$397,780 (\$22,036/unit)

The Taxpayer’s complaint is attached as Exhibit “B”.

Vacancy at the Property

The rent roll dated January 29, 2023, is attached as Exhibit “C”. As the rent roll indicates, the property had one vacant unit.

Valuation of the Subject Property

Please see attached Exhibit “D”, which follows the recently enacted Revised Code 5715.01.

Proforma capitalize at	9.22%	\$ 456,120
indicated range of value	10.22%	\$ 411,490
	11.22%	\$ 374,815
	12.22%	\$ 344,143

Recently Enacted Ohio Law Regarding the Valuation of Any Federally Subsidized Residential Property Which includes Low-Income Housing Tax Credit Properties

The valuation formula was derived from the recent changes to Revised Code 5715.01. See below and attached Exhibit “E”. (Revised Code 5715.01 4(a-c)).

(4) The uniform rules shall prescribe the method for determining the value of federally subsidized residential rental property through the use of a formula that accounts for the following factors:

(a) Up to three years of operating income of the property, which includes gross potential rent, and any income derived from other sources as reported by the property owner to the county auditor under section [5713.031](#) of the Revised Code. Operating income shall include an allowance for vacancy losses, which shall be presumed to be four per cent of gross potential rent, and unpaid rent losses, which shall be presumed to be three per cent of gross potential rent. These presumptive amounts may be exceeded with evidence demonstrating the actual income of the property.

(b) Operating expenses of the property, which shall be presumed to be forty-eight per cent of operating income plus utility expenses as reported by the property owner to the county auditor under section [5713.031](#) of the Revised Code. Operating expenses shall also include replacement reserve fund or account contributions which shall be presumed to be five per cent of gross potential rent. These presumptive amounts may be exceeded with evidence demonstrating the actual expenses of the property. Real property taxes, depreciation, and amortization expenses and replacement of short-term capitalized assets shall be excluded from operating expenses.

(c) A market-appropriate, uniform capitalization rate plus a tax additur accounting for the real property tax rate of the property's location. For federally subsidized residential rental property described in division (A)(1) of section [5713.031](#) of the Revised Code, one percentage point shall be subtracted from the uniform capitalization rate.

The uniform rules shall also prescribe a minimum total value for federally subsidized residential rental property of five thousand dollars multiplied by the number of dwelling units comprising the property or one hundred fifty per cent of the property's unimproved land value, whichever is greater. The formula and other rules adopted by the commissioner pursuant to this division shall comply with Ohio Constitution, Article XII, Section 2.

As used in division (A)(4) of this section, "federally subsidized residential rental property" has the same meaning as in section [5713.031](#) of the Revised Code and "dwelling unit" has the same meaning as in section [5321.01](#) of the Revised Code.

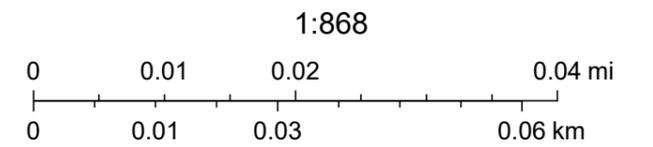
The state has not chosen a cap rate yet, but using the range provided, the value range is \$344,143 to \$456,120, or an average of \$396,642.

Exhibit "A"

03-013-00-037-03



July 26, 2024



PARID: 030130003703
NBHD: 8390C
JESUS ONLY PENTECOSTAL

JUR: 04
ROLL: RP
3901 RESOLUTION AVE

Parcel

Address 3901 RESOLUTION AVE
Unit
Class C - COMMERCIAL
Land Use Code 401 - 401
Tax Roll RP_OH
Acres 1.709
Political Subdivision
Taxing District 03
District Name ASHTABULA TWP-BUCKEYE LSD
Gross Tax Rate 87.87
Effective Tax Rate 77.57966
Neighborhood 8390C

Owner

Owner JESUS ONLY PENTECOSTAL
CHURCH
Notes

Tax Mailing Name and Address

Mailing Name 1 RIDGEVIEW TERRACE INC
Mailing Name 2
Address 1 662 WOLF LEDGES PKWY
Address 2
Address 3 AKRON OH 44311
Mortgage Company
Mortgage Company
Tax Year 2023

Legal

Legal Desc 1 TERRA QUEST SUBDIVISIONLOT 3
Legal Desc 2
Legal Desc 3
Notes
Survey

Taxes Due (Tax Year 2023)

Tax Roll	Delq Taxes	1ST Taxes	2ND Taxes	Total	
RP_OH		\$0.00	\$0.00	\$0.00	\$0.00

Homestead Credits

Homestead Exemption NO
2.5% Reduction NO

Appraised Value (100%)

Year	2023
Appraised Land	\$59,800
Appraised Building	\$0
Appraised Total	\$59,800
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$20,930
Assessed Building	\$0
Assessed Total	\$20,930
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$59,800	\$0	\$59,800	\$0
2022	\$59,800	\$0	\$59,800	\$0
2023	\$59,800	\$0	\$59,800	\$0

Land Summary

Line #	Land Class	Land Type	Land Code	Square Feet	Acres	Rate	Market Land Value
1	-	A-ACREAGE	1-PRIMARY SITE	74,444	1.7090	35,000.00	\$59,820.00
Total:				74,444	1.7090		\$59,820.00

Land

Line #	1
Land Type	A-ACREAGE
Land Code	1-PRIMARY SITE
Square Feet	74,444
Acres	1.7090
Land Units	
Actual Frontage	
Effective Frontage	
Override Size	2
Actual Depth	
Table Rate	34,000.00
Override Rate	35,000.00
Depth Factor	1
Influence Factor	
Influence Codes	
Nbhd Factor	1
Notes	0
Value	\$59,820.00
Exemption Pct	
Homesite Value	

OBY

Card #	Line #	Code	Desc	Yr Built	Width x Length	Area Units	Grade	Mod Cds	Condition	Make Model	Serial No.	Title No	Value
1	1	C11	ASPHALT OR BLACKTOP PAVING	2005		10,000 #	C		AVERAGE				10,000

Commercial

Card	1
Building Number	1
Year Built	2005
Effective Year Built	
Structure Code/Description	211 APARTMENTS 4-18
Improvement Name	TERRA QUEST/ 18 UNIT
Class	-
Grade	C
Sq.Ft.	15,633
Base RCN	\$1,015,630

Percent Good 52.5%
 Percent Complete %
 Total RCNLD \$533,210
 Building Factor 1
 Cost Value \$533,210

Units 18
 # Identical #
 Notes

Other Improvements
 Other Imp Value

Other Feature Details	1 of 3
-----------------------	--------

Card 1
 Int/Ext Line 1
 Code PR1
 Area
 Measurement 1 12
 Measurement 2 22
 Identical Units 1
 RCN \$5,280

Summary of Interior/Exterior Data

Card	Line Number	Section	From Floor	To Floor	Area
1	1	1	01	01	7,589
1	2	1	02	02	8,044

Interior/Exterior Details	1 of 2
---------------------------	--------

Card 1
 Line Number 1
 Section 1
 From Floor 01
 To Floor 01
 Area 7,589
 Use Group 011
 Class
 Physical Condition 3
 Construction 1-1
 Wall Height 9
 Interior Wall 2-2
 MS Class
 MS Quality Type
 MS Heat Description -
 Air 2-2
 Plumbing 2-2
 Units
 Base RCN \$544,570
 Depreciation 75
 Functional Depr.
 Economic Depr. 70
 Final Cost Value \$285,900

Summary of All Other Features

Area	Card	Int / Ext
	1	1
	1	1
0	1	1

Sales Summary

Date	Price	Trans#	Validity	Sale Type	Instrument	Book	Page
17-APR-2007	\$0	1186	U-NOT VALIDATED	2-LAND AND BUILDING	ET-TEMP EXEMPT	0048	6375

Sales History

Sale Date	17-APR-2007
Sale Price	\$0
Contract Price	
Sale Type	2-LAND AND BUILDING
Deed Transfer #	1186
Book / Page	0048 / 6375
Source	-
Seller	RIDGEVIEW TERRACE INC
Buyer	JESUS ONLY PENTECOSTAL CHURCH
Instrument Type	ET-TEMP EXEMPT
Validity	U-NOT VALIDATED
State Code	-
# of Parcels	
Total Appraised	
Note1	
Note2	
Sale Key	3592

NOTES

Comment Number	Code Comment	Who	Wen
1	FLD 20070919 CG C#01 - 9/19/07 EST BLDG STILL UC FOR 1/1/07 NVC FOR 1/1/07	CNVT	12/01/2009 05:00 pm
2	FLD 20070919 CG C#01 - RECHECK'08 BLDG FV	CNVT	12/01/2009 05:00 pm
3	FLD 20080228 SR C#01 - 2/4/08 BLDG CONST AND OCC 100% FOR 1/1/08	CNVT	12/01/2009 05:00 pm
4	FLD 20080806 CG C#01 - 8/6/08 TIF 100% (2006 - 2035) KEEP SMDA VALUE AT 100%,	CNVT	12/01/2009 05:00 pm
5	FLD 20080806 CG C#01 - TIF WILL BE WORKED IN COUNTY SIDE PER ROCK BENSON.	CNVT	12/01/2009 05:00 pm
6	FLD REV14 - CHG LVG UNIT, PROP & LOC FACTS, BLDG, INT/EXT, OBY - ADD COM APTS LINE 1	KTANNER	10/23/2013 02:59 pm
7	FLD SEE PCL 037-76 FOR IMPROVEMENT VALUE	RBARRETT	04/06/2020 08:39 am
8	BOR 20240320 BOR 2023-0130	KSANDERSON	03/21/2024 02:10 pm

Current Full Year Charges

Original Charge	\$1,839.18
Reduction	-\$215.44
Adjusted Charge	\$1,623.74
Non-Business Credit	\$.00
Homestead Exemption	\$.00
Owner Occupancy Credit	\$.00
Total Full Year Real Estate Only	\$1,623.74
Special Assessment	\$.00
CAUV	\$.00
Total Full Year Current Charges	\$1,623.74

1st Half Current Charges (includes adjustments)

Original Charge	\$919.59
Reduction	-\$107.72
Adjusted Charge	\$811.87
Non-Business Credit	\$.00
Homestead Exemption	\$.00
Owner Occupancy Credit	\$.00

Penalty	\$.00
Total 1st Half Real Estate Only	\$811.87
Special Assessment	\$.00
CAUV	\$.00
Total 1st Half Current Charges	\$811.87

2nd Half Current Charges (includes adjustments)

Original Charge	\$919.59
Reduction	-\$107.72
Adjusted Charge	\$811.87
Non-Business Credit	\$.00
Homestead Exemption	\$.00
Owner Occupancy Credit	\$.00
Penalty	\$.00
Total 2nd Half Real Estate Only	\$811.87
Special Assessment	\$.00
CAUV	\$.00
Total 2nd Half Current Charges	\$811.87

Delinquent Charges

Real Estate Delq.	\$.00
Interest	\$.00
Total Delinquent Real Estate	\$.00
Special Assessment Delq.	\$.00
Interest	\$.00
Total Delinquent Special Assessment	\$.00
Total Current Delinquent	\$.00

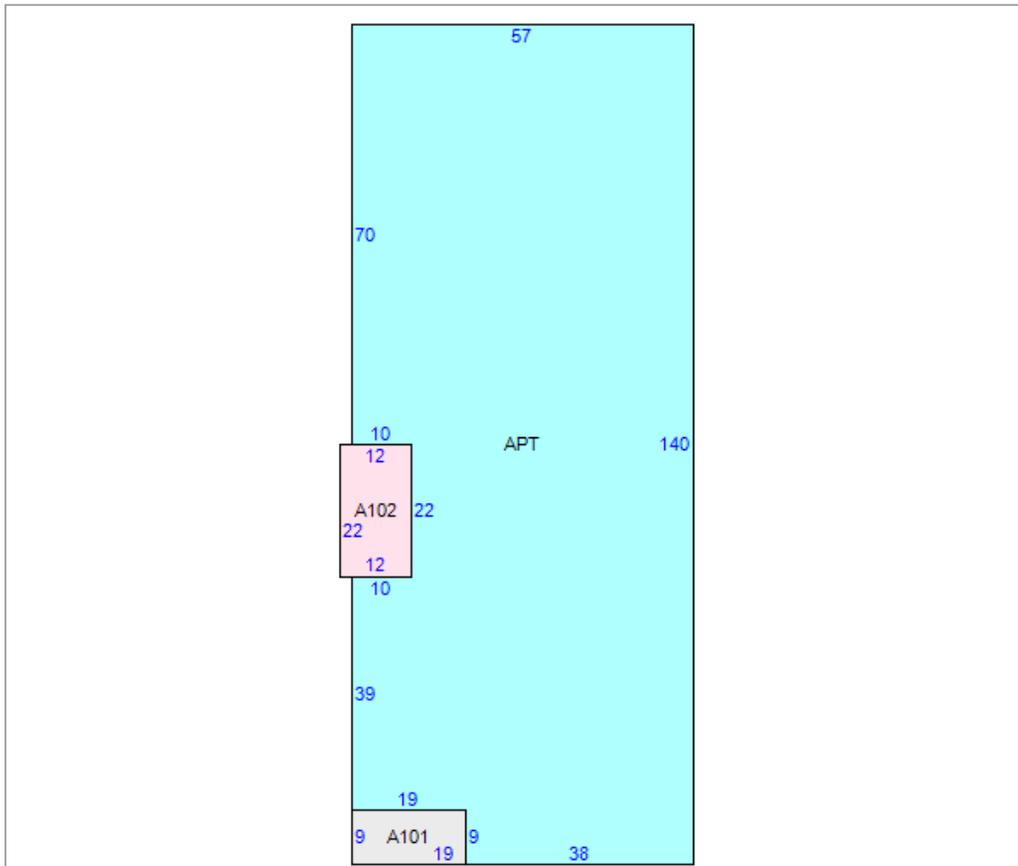
Tax Details

Type	Action	Project #	Date	Delinquent	1st Half	2nd Half
ORG	DUP		21-DEC-23	0.00	919.59	919.59
RED	DUP		21-DEC-23	0.00	-107.72	-107.72
CHG	PAY		26-FEB-24	0.00	-811.87	0.00
CHG	PAY		05-JUL-24	0.00	0.00	-811.87
Total:				0.00	0.00	0.00

Payment History

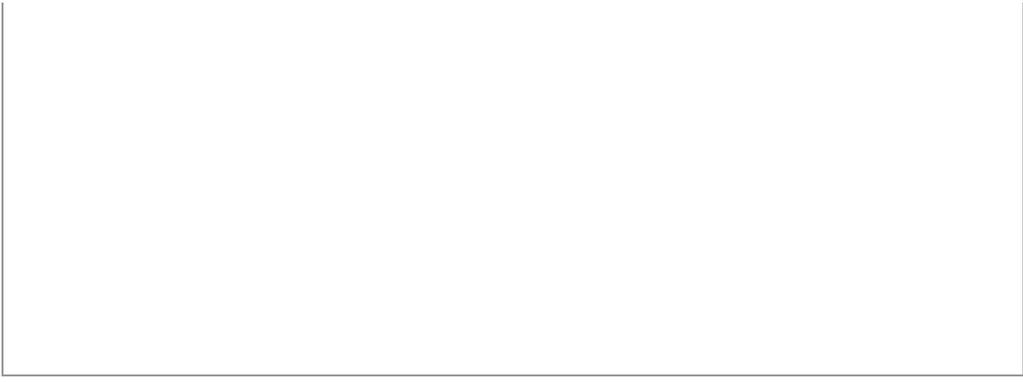
Roll	Tax Year	Effective Date	Business Date	Amount
RP_OH	2023	05-JUL-24	05-JUL-24	\$811.87
RP_OH	2023	26-FEB-24	26-FEB-24	\$811.87
RP_OH	2022	29-JUN-23	29-JUN-23	\$807.86
RP_OH	2022	22-FEB-23	22-FEB-23	\$807.86
RP_OH	2021	12-JUL-22	12-JUL-22	\$2,711.99
RP_OH	2021	14-FEB-22	14-FEB-22	\$2,712.00
RP_OH	2020	14-JUL-21	14-JUL-21	\$3,940.67
RP_OH	2020	24-FEB-21	24-FEB-21	\$811.78
RP_OH	2019	02-JUL-20	02-JUL-20	\$799.05
RP_OH	2019	19-FEB-20	19-FEB-20	\$808.55
RP_OH	2018	05-JUL-19	05-JUL-19	\$737.65
RP_OH	2018	02-MAY-19	02-MAY-19	\$901.57
RP_OH	2017	13-JUL-18	13-JUL-18	\$759.71
RP_OH	2017	31-JAN-18	31-JAN-18	\$759.71
RP_OH	2016	31-JAN-17	31-JAN-17	\$769.66
RP_OH	2015	25-JUL-16	25-JUL-16	\$767.10
RP_OH	2015	22-JUL-16	22-JUL-16	\$767.10
RP_OH	2015	29-JAN-16	29-JAN-16	\$767.10
RP_OH	2014	17-JUN-15	17-JUN-15	\$880.76
RP_OH	2014	19-FEB-15	19-FEB-15	\$880.76

RP_OH	2013	18-JUL-14	18-JUL-14	\$807.48
RP_OH	2013	20-FEB-14	20-FEB-14	\$807.48
RP_OH	2012	18-JUL-13	18-JUL-13	\$791.26
RP_OH	2012	20-FEB-13	20-FEB-13	\$791.26
RP_OH	2011	06-JUN-12	06-JUN-12	\$1,621.12
RP_OH	2010	10-JUN-11	10-JUN-11	\$822.06
RP_OH	2010	24-JAN-11	24-JAN-11	\$822.06
RP_OH	2009	23-JUN-10	23-JUN-10	\$767.70
RP_OH	2009	13-FEB-10	13-FEB-10	\$767.70



Item	Area
PORCH, OPEN - PR1:PORCH, OPEN	171
APT - 011:APTS (4-18 UNITS)	7589
ASPH PAVE - C11:ASPHALT OR BLACKTOP PAVING	10000
PORCH, OPEN - PR1:PORCH, OPEN	264
APT - 011:APTS (4-18 UNITS)	8044
EL PASS ELEV - EL2:ELEVATOR ELECTRIC PASNGR	375000





PARID: 030130003776
NBHD: 8390C
JESUS ONLY PENTECOSTAL

JUR: 04
ROLL: RP
3901 RESOLUTION AVE

Parcel

Address 3901 RESOLUTION AVE
Unit
Class E - EXEMPT
Land Use Code 741 - 741
Tax Roll RP_OH
Acres
Political Subdivision
Taxing District 03
District Name ASHTABULA TWP-BUCKEYE LSD
Gross Tax Rate 87.87
Effective Tax Rate
Neighborhood 8390C

Owner

Owner JESUS ONLY PENTECOSTAL

Notes

Tax Mailing Name and Address

Mailing Name 1 RIDGEVIEW TERRACE INC
Mailing Name 2
Address 1 662 WOLF LEDGES PKWY
Address 2
Address 3 AKRON OH 44311
Mortgage Company
Mortgage Company
Tax Year 2023

Legal

Legal Desc 1 TIF 100% 2006-2035
Legal Desc 2
Legal Desc 3
Notes
Survey

Taxes Due (Tax Year 2023)

Tax Roll	Delq Taxes	1ST Taxes	2ND Taxes	Total
RP_OH		\$0.00	\$0.00	\$0.00

Homestead Credits

Homestead Exemption NO
2.5% Reduction NO

Exhibit "B"



FILED ON

DTE 1 Rev. 12/22

Tax year 2023 BOR no.

County Ashtabula Date received

MAR 20 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

[X] Original complaint [] Counter complaint

Notices will be sent only to those named below.

T9800-23	Name	Street address, City, State, ZIP code	
1. Owner of property	Jesus Only Pentecostal Church/Jesus Only Pentecostal Cathedral	Albert A. Bragg, Jr., Ph.D., COS Alpha Phi Alpha Homes Inc. 662 Wolf Ledges Parkway Akron, OH 44311	
2. Complainant if not owner	N/A		
3. Complainant's agent	Todd W. Sleggs Sleggs, Danzinger & Gill Co., LPA	820 W. Superior Ave., 7th Floor Cleveland, OH 44113	
4. Telephone number and email address of contact person (216) 771-8990 jfisher@sdglegal.net			
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	
03-013-00-037-03		3901 Resolution Ave.	
03-013-00-037-76		Ashtabula	
7. Principal use of property; Section 811 Subsidized Housing; Commercial (per County records)			
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
03-013-00-037-03	39,450	59,800	-20,350
03-013-00-037-76	358,330	543,200	-184,870
TOTAL	397,780	603,000	-205,220
9. The requested change in value is justified for the following reasons: Valuation under RC 5713.031 and 5715.01.			

10. Was property sold within the last three years? [] Yes [X] 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. N/A

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 [X] 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.

N/A

- 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 3/18/2024 Complainant or agent (printed) Todd W. Sleggs Title (if agent) Attorney

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 18th day of March 2024
(Date) (Month) (Year)

Notary Jennifer Fischer



JENNIFER FISCHER
Notary Public, State of Ohio
My Commission Expires:
October 13, 2025

Exhibit "C"

Alpha Phi Alpha Homes Inc - Terra Quest aka Ridgeview Terrace II
RENT ROLL DETAIL

As of 01/31/2023

Parameters: Properties - ALL; Show All Unit Designations or Filter by - ALL; Subjournals - RESIDENT; Exclude Formers? - Yes; Sort by - Unit; Report Type - Details + Summary; Show Unit Rent as - Effective Rent; details

Unit	Floorplan	unit designation	SQFT	Unit/Lease Status	Unit Name	Move-In Move-Out	Lease Start	Lease End	Effective Rent	Sub Journal Code	Trans	Lease Rent	Other Charges/Credits	Total Billing	Dep balance On Hand
100	1B	N/A	600	Admin/Down	VACANT							0.00 *	0.00 *		
101	1A	N/A	600	Occupied		09/01/2017	08/01/2017	07/31/2018	711.00	RESIDENT RENT	RENT	449.00	0.00	449.00	699.50
102	1A	N/A	600	Occupied		09/10/2018	09/10/2018	09/09/2019	711.00	RESIDENT RENT	RENT	246.00	0.00	246.00	229.00
103	1A	N/A	600	Occupied		09/02/2022	09/02/2022	09/01/2023	711.00	RESIDENT RENT	RENT	374.00	0.00	374.00	374.00
104	1A	N/A	600	Occupied		12/01/2020	12/01/2020	12/31/2021	711.00	RESIDENT RENT	RENT	318.00	0.00	318.00	325.00
105	1A	N/A	600	Occupied		09/18/2009	09/01/2015	08/31/2016	711.00	RESIDENT RENT	RENT	266.00	0.00	266.00	515.00
106	1A	N/A	600	Occupied		11/06/2018	11/06/2018	11/05/2019	711.00	RESIDENT RENT	RENT	299.00	0.00	299.00	265.00
200	1A	N/A	600	Occupied		10/23/2013	10/01/2015	09/30/2016	711.00	RESIDENT RENT	RENT	348.00	0.00	348.00	300.00
201	1A	N/A	600	Occupied		08/05/2022	08/05/2022	08/04/2023	711.00	RESIDENT RENT	RENT	242.00	0.00	242.00	367.00
202	1A	N/A	600	Occupied		07/10/2017	07/10/2017	07/09/2018	711.00	RESIDENT RENT	RENT	264.00	0.00	264.00	228.00
203	1A	N/A	600	Occupied		04/24/2007	04/01/2016	03/31/2017	711.00	RESIDENT RENT	RENT	375.00	0.00	375.00	610.00
204	1A	N/A	600	Occupied		09/12/2011	09/01/2015	08/31/2016	711.00	RESIDENT RENT	RENT	301.00	0.00	301.00	198.00
205	1A	N/A	600	Occupied		06/15/2020	06/15/2020	06/30/2021	711.00	RESIDENT RENT	RENT	292.00	0.00	292.00	271.00
206	1A	N/A	600	Occupied		02/02/2016	02/02/2016	01/31/2017	711.00	RESIDENT RENT	RENT	234.00	0.00	234.00	462.00
207	1A	N/A	600	Occupied		04/30/2007	04/01/2016	03/31/2017	711.00	RESIDENT RENT	RENT	379.00	0.00	379.00	190.00
208	1A	N/A	600	Occupied		08/26/2022	08/26/2022	08/25/2023	711.00	RESIDENT RENT	RENT	297.00	0.00	297.00	266.00
209	1A	N/A	600	Occupied		06/15/2022	06/15/2022	06/14/2023	711.00	RESIDENT RENT	RENT	185.00	0.00	185.00	185.00
210	1A	N/A	600	Occupied		11/15/2020	11/15/2020	11/30/2021	711.00	RESIDENT RENT	RENT	254.00	0.00	254.00	250.00
totals:														5,123.00	5,734.50

-- Historically generated Rent Roll Detail data may differ due to the following product functions (including but not limited to) --

- Back-dated move-ins/outs or apply dates
- Applicants transferred to another unit will appear in the new unit, not the old
- Cancelling notices to vacate or transfer
- Undoing move-ins/outs or transfers

* indicates amounts not included in detail totals

As of 01/31/2023

Parameters: Properties - ALL; Show All Unit Designations or Filter by - ALL; Subjournals - RESIDENT; Exclude Formers? - Yes; Sort by - Unit; Report Type - Details + Summary; Show Unit Rent as - Effective Rent; Amt / SQFT; Market = 10,800 SQFT; Leased = 10,200 SQFT;

Floorplan	# Units	Average SQFT	Average Rent		Effective Amt./SQFT	Average Leased	Leased		Units	
			Effective Rent	Average			Amt / SQFT	Occupied	Occupancy %	Available
1A	17	600	711.00	301.35	1.19	301.35	0.50	17	100.00	0
1B	1	600		0.00		0.00	0.00		0.00	0
totals / averages:	18	600	671.50	301.35	1.12	301.35	0.50	17	94.44	0

occupancy and rents summary for current date

unit status	Effective Rent	# units	potential rent
Occupied, no NTV	12,087.00	17	5,123.00
Occupied, NTV	-	0	-
Occupied NTV Leased	-	0	-
Vacant Leased	-	0	-
Admin/Down	-	1	-
Vacant Not Leased	-	0	-
totals:	12,087.00	18	5,123.00

summary billing by sub journal for current date

sub journal	amount
RESIDENT	5,123.00
total:	5,123.00

summary billing by transaction code for current date

code	amount
RENT	5,123.00
total:	5,123.00

Exhibit “D”

	2021	2022	2023	Proforma	Cap rate	Additur	Loaded cap rate
Gross potential income	\$ 159,131	\$ 157,661	\$ 159,755	\$ 158,849	6.5%	2.72%	9.22%
vacancy at 4%	\$ 6,365	\$ 6,306	\$ 6,390	\$ 6,354	7.5%	2.72%	10.22%
Collection loss at 3%	\$ 4,774	\$ 4,730	\$ 4,793	\$ 4,765	8.5%	2.72%	11.22%
Operating Income	\$ 147,992	\$ 146,625	\$ 148,572	\$ 147,730	9.5%	2.72%	12.22%
Expenses at 48%	\$ 71,036	\$ 70,380	\$ 71,315	\$ 70,910			
Actual Utilities	\$ 23,973	\$ 27,833	\$ 28,662	\$ 26,823			
Reserve 5% of gpi	\$ 7,957	\$ 7,883	\$ 7,988	\$ 7,942			
Total expense	\$ 102,966	\$ 106,096	\$ 107,964	\$ 105,675			
Net Operating Income	\$ 45,026	\$ 40,529	\$ 40,608	\$ 42,054			

Proforma capitalize at	9.22%	\$ 456,120
indicated range of value	10.22%	\$ 411,490
	11.22%	\$ 374,815
	12.22%	\$ 344,143

county value	\$ 603,000
number of units	18
value per unit	\$ 33,500
Indicated value avg	\$ 396,642
value per unit	\$ 22,036

Terra Quest
Income Statement
For the Twelve Months Ending December 31, 2021

	Year to Date
Revenues	
Potential Rent	155,880.00
Vacancies-Apartments	(9,328.00)
Laundry Machines	530.00
Interest Income	1.06
Security Deposit Interest	0.97
Reserves Interest	10.61
Residual Rec Reserve Interest	0.07
Other Income	<u>2,708.00</u>
 Total Revenues	 <u>149,802.71</u>
Expenses	
Office Salaries	6,805.19
Office Expense	4,364.34
Telephone Expense	1,666.43
Management Fees	11,448.00
Resident Manager Payroll	2,400.05
Allowances-Rent Free Unit	8,660.00
Auditing Expenses	6,400.00
Accounting/Bookkeeping Fees	2,160.00
Misc. Admin. Expenses	1,864.99
Travel Expense	240.69
Electricity Expense	15,048.11
Water	5,883.62
Gas	3,041.54
Maintenance Payroll	5,918.14
Repairs Materials	3,106.70
Janitorial Contract	1,555.74
Exterminating Contract	1,366.00
Grounds Contract	6,810.68
Repairs Contract	3,582.88
Elevator Maintenance	3,948.99
Painting/Decorating Expense	680.00
Garbage/Rubbish Removal	3,691.59
Snow Removal	2,562.01
Depreciation Land Improvements	814.47
Depreciation Buildings	50,004.38
Depreciation Furn & Equip Adm	89.13
Depreciation Carpeting	1,592.32
Taxes-Real Estate	23,965.43
Payroll Taxes	954.07
Insurance	6,001.07
Insurance Expense-Fidelity	50.84
Workers Comp	130.90
Group Insurance	1,980.86
401K Contributions	197.43
Inspection Fees/Licenses	<u>729.44</u>
 Total Expenses	 <u>189,716.03</u>
 Net Income	 <u><u>(39,913.32)</u></u>

Terra Quest
Income Statement
For the Twelve Months Ending December 31, 2022

	Year to Date
Revenues	
Potential Rent	157,032.00
Vacancies-Apartments	(12,600.48)
Repair/Maintenance Charge	41.00
Interest Income	15.61
Security Deposit Interest	41.68
Reserves Interest	527.82
Residual Rec Reserve Interest	<u>3.06</u>
 Total Revenues	 <u>145,060.69</u>
Expenses	
Advertising & Promotion	577.18
Office Salaries	7,681.53
Office Expense	3,889.68
Telephone Expense	1,664.82
Management Fees	11,448.00
Resident Manager Payroll	3,074.61
Allowances-Rent Free Unit	8,382.00
Auditing Expenses	6,650.00
Accounting/Bookkeeping Fees	2,160.00
Collection Fees/Bad Debts	3,139.81
Misc. Admin. Expenses	3,225.43
Travel Expense	1,330.49
Electricity Expense	17,227.21
Water	5,874.78
Gas	4,730.84
Maintenance Payroll	9,767.95
Janitorial Supplies	48.53
Repairs Materials	3,654.89
Janitorial Contract	915.00
Exterminating Contract	889.15
Grounds Contract	7,550.36
Repairs Contract	3,570.48
Elevator Maintenance	4,511.55
Painting/Decorating Expense	1,360.00
Garbage/Rubbish Removal	1,949.75
Heating/Cooling Repairs/Maint	4,712.00
Snow Removal	7,008.50
Depreciation Land Improvements	814.47
Depreciation Buildings	49,782.14
Depreciation Appliances	198.95
Depreciation Furn & Equip Adm	494.46
Depreciation Carpeting	2,491.92
Taxes-Real Estate	20,171.93
Payroll Taxes	1,402.18
Insurance	3,861.75
Insurance Expense-Fidelity	55.78
Group Insurance	7,356.60
401K Contributions	239.78
Inspection Fees/Licenses	1,723.76
Replacement Reserve Deposits	0.00
Assets Acquired YTD	<u>0.00</u>
 Total Expenses	 <u>215,588.26</u>
 Net Income	 <u><u>(70,527.57)</u></u>

Terra Quest
Income Statement - Fiscal Year To Date
As of December 31, 2023

As of Date:

Property:

01/01/2023 Through
12/31/2023

Fiscal YTD Actual

Revenues

512000 - Potential Rent - Tenant	157,032.00
522000 - Vacancies-Apartments	0.00
541000 - Interest Income	94.43
543000 - Residual Receipts Interest	13.85
544000 - Rep Reserve Interest- HUD	2,403.93
549000 - Security Deposit Interest	188.48
599000 - Miscellaneous Income	21.99

Total Revenues 159,754.68

Expenses

621000 - Advertising & Promotion	1,266.79
631000 - Office Salaries	2,905.41
631100 - Office Expense	4,365.23
631102 - Telephone Expense	1,928.47
632000 - Management Fees	11,448.00
633000 - Office Manager Payroll	5,904.62
633100 - Allowance Rent Free unit	8,724.00
635000 - Auditing Expenses	6,650.00
635100 - Accounting / Bookkeeping fees	2,160.00
639000 - Misc Administrative Expense	2,687.51
639001 - Travel Expense	129.69
639004 - Auto Expense	296.73
645000 - Electricity Expense	16,638.78
645100 - Water	7,460.00
645200 - Gas	4,563.35
651000 - Maintenance Payroll	10,159.49
651500 - Repairs Materials	8,894.41
651502 - Janitorial Supplies	235.69
652001 - Exterminating Contract	1,036.30
652003 - Grounds Contract	8,199.02
652004 - Janitorial Contract	930.00
652006 - Elevator Maintenance	9,848.68
652007 - Repairs Contract	7,203.84
652500 - Garbage/Rubbish Removal	2,099.94
654600 - Heating/Cooling Repairs/Maint	2,896.70
654800 - Snow Removal	4,044.74
660000 - Depreciation Land Improvements	1,220.13
660001 - Depreciation Buildings	49,930.30
660003 - Depreciation Bldg Equip -Port	198.95
660006 - Depreciation Carpeting	2,305.67
671000 - Taxes-Real Estate	16,292.26
671100 - Payroll Taxes	1,351.60
672000 - Insurance Property	3,794.87
672100 - Insurance Fidelity	63.61
672300 - Group Insurance	6,001.11
672301 - 401k	248.04
679000 - Inspection Fees/Licenses	1,269.01

Total Expenses 215,352.94

Total Net Income (55,598.26)

Exhibit “E”



Ohio Revised Code

Section 5715.01 Tax commissioner to supervise assessments by county auditors - rules and procedure - county board of revision.

Effective: October 3, 2023

Legislation: House Bill 33

(A) The tax commissioner shall direct and supervise the assessment for taxation of all real property. The commissioner shall adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule for such values and for the determination of the current agricultural use value of land devoted exclusively to agricultural use.

(1) The uniform rules shall prescribe methods of determining the true value and taxable value of real property. The rules shall provide that in determining the true value of lands or improvements thereon for tax purposes, all facts and circumstances relating to the value of the property, its availability for the purposes for which it is constructed or being used, its obsolete character, if any, the income capacity of the property, if any, and any other factor that tends to prove its true value shall be used. In determining the true value of minerals or rights to minerals for the purpose of real property taxation, the tax commissioner shall not include in the value of the minerals or rights to minerals the value of any tangible personal property used in the recovery of those minerals.

(2) The uniform rules shall prescribe the method for determining the current agricultural use value of land devoted exclusively to agricultural use, which method shall reflect standard and modern appraisal techniques that take into consideration the productivity of the soil under normal management practices, typical cropping and land use patterns, the average price patterns of the crops and products produced and the typical production costs to determine the net income potential to be capitalized, and other pertinent factors.

In determining the agricultural land capitalization rate to be applied to the net income potential from agricultural use, the commissioner shall use standard and modern appraisal techniques. In calculating the capitalization rate for any year, the commissioner shall comply with both of the following requirements:

(a) The commissioner shall use an equity yield rate equal to the greater of (i) the average of the total



rates of return on farm equity for the twenty-five most recent years for which those rates have been calculated and published by the United States department of agriculture economic research service or another published source or (ii) the loan interest rate the commissioner uses for that year to calculate the capitalization rate;

(b) The commissioner shall assume that the holding period for agricultural land is twenty-five years for the purpose of computing buildup of equity or appreciation with respect to that land.

The commissioner shall add to the overall capitalization rate a tax additur. The sum of the overall capitalization rate and the tax additur shall represent as nearly as possible the rate of return a prudent investor would expect from an average or typical farm in this state considering only agricultural factors.

The commissioner shall annually determine and announce the overall capitalization rate, tax additur, agricultural land capitalization rate, and the individual components used in computing such amounts in a determination, finding, computation, or order of the commissioner published simultaneously with the commissioner's annual publication of the per-acre agricultural use values for each soil type.

(3) Notwithstanding any other provision of this chapter and Chapter 5713. of the Revised Code, the current agricultural use value of land devoted exclusively to agricultural use shall equal the following amounts for the years specified:

(a) In counties that undergo a reappraisal or triennial update in 2017, the current agricultural use value of the land for each of the 2017, 2018, and 2019 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(a)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2016 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial



update in the 2016 tax year, exceeds the value determined under division (A)(3)(a)(i) of this section.

(b) In counties that undergo a reappraisal or triennial update in 2018, the current agricultural use value of the land for each of the 2018, 2019, and 2020 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(b)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2017 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2017 tax year, exceeds the value determined under division (A)(3)(b)(i) of this section.

(c) In counties that undergo a reappraisal or triennial update in 2019, the current agricultural use value of the land for each of the 2019, 2020, and 2021 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(c)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2018 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2018 tax year, exceeds the value determined under division (A)(3)(c)(i) of this section.

(4) The uniform rules shall prescribe the method for determining the value of federally subsidized residential rental property through the use of a formula that accounts for the following factors:

(a) Up to three years of operating income of the property, which includes gross potential rent, and any income derived from other sources as reported by the property owner to the county auditor under



section 5713.031 of the Revised Code. Operating income shall include an allowance for vacancy losses, which shall be presumed to be four per cent of gross potential rent, and unpaid rent losses, which shall be presumed to be three per cent of gross potential rent. These presumptive amounts may be exceeded with evidence demonstrating the actual income of the property.

(b) Operating expenses of the property, which shall be presumed to be forty-eight per cent of operating income plus utility expenses as reported by the property owner to the county auditor under section 5713.031 of the Revised Code. Operating expenses shall also include replacement reserve fund or account contributions which shall be presumed to be five per cent of gross potential rent. These presumptive amounts may be exceeded with evidence demonstrating the actual expenses of the property. Real property taxes, depreciation, and amortization expenses and replacement of short-term capitalized assets shall be excluded from operating expenses.

(c) A market-appropriate, uniform capitalization rate plus a tax additur accounting for the real property tax rate of the property's location. For federally subsidized residential rental property described in division (A)(1) of section 5713.031 of the Revised Code, one percentage point shall be subtracted from the uniform capitalization rate.

The uniform rules shall also prescribe a minimum total value for federally subsidized residential rental property of five thousand dollars multiplied by the number of dwelling units comprising the property or one hundred fifty per cent of the property's unimproved land value, whichever is greater. The formula and other rules adopted by the commissioner pursuant to this division shall comply with Ohio Constitution, Article XII, Section 2.

As used in division (A)(4) of this section, "federally subsidized residential rental property" has the same meaning as in section 5713.031 of the Revised Code and "dwelling unit" has the same meaning as in section 5321.01 of the Revised Code.

(B) The taxable value shall be that per cent of true value in money, or current agricultural use value in the case of land valued in accordance with section 5713.31 of the Revised Code, the commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules shall also prescribe methods of making the appraisals set forth in section 5713.03 of the Revised Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon, determined in



accordance with the uniform rules and methods prescribed thereby, shall be the taxable value of the tract, lot, or parcel for all purposes of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 to 5717.06 of the Revised Code. County auditors shall, under the direction and supervision of the commissioner, be the chief assessing officers of their respective counties, and shall list and value the real property within their respective counties for taxation in accordance with this section and sections 5713.03 and 5713.31 of the Revised Code and with such rules of the commissioner. There shall also be a board in each county, known as the county board of revision, which shall hear complaints and revise assessments of real property for taxation.

(C) The commissioner shall neither adopt nor enforce any rule that requires true value for any tax year to be any value other than the true value in money on the tax lien date of such tax year or that requires taxable value to be obtained in any way other than by reducing the true value, or in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, by a specified, uniform percentage.

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: 2023-0130

July 8, 2024

JESUS ONLY PENTECOSTAL CHURCH
C/O TODD W SLEGG, ESQ.
820 W SUPERIOR AVE 7TH FLOOR
CLEVELAND OH 44113

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

August 14, 2024 at 9:00 AM

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0130 filed for tax year 2023 by JESUS ONLY PENTECOSTAL CHURCH and described as follows:

Parcel ID(s):

- 1) 03-013-00-037-03 located at 3901 RESOLUTION AVE, the market value is \$59,800. The market value sought is \$39,450.
- 2) 03-013-00-037-76 located at 3901 RESOLUTION AVE, the market value is \$543,200. The market value sought is \$358,330.

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 2023-0130, JESUS ONLY PENTECOSTAL CHURCH is being recorded and the date is 8/14/2024.

Board Members

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

Others present:

Todd Sleggs, Attorney for owner via phone

Dr. Albert Bragg Jr., witness for owner via phone

Complainant Seeks: \$397,780

Subject Parcels: 030130003703, 030130003776

Auditor Value: \$603,000

Hearing No # 1

HEARING MINUTES

BOR Case: 2023-0130

Owner Name: JESUS ONLY PENTECOSTAL CHURCH

Board Action

Motion to: Agree Set Value \$

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

Agree to value of \$358,330 for parcel 030130003776. No change to real estate parcel

030130003703 lack of evidence.

Was Made by: David

2nd by: Kathryn

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

Motion therefore: Passed Failed

Decision Date: 8/14/24



David Thomas, Auditor
Secretary of the Board of Revision

Hearing No # 1

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: 2023-0130

JESUS ONLY PENTECOSTAL CHURCH
C/O TODD W SLEGGs, ESQ.
820 W SUPERIOR AVE 7TH FLOOR
CLEVELAND OH 44113

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
03-013-00-037-03	401-APTS 4-19 UNITS	03-ASHTABULA TWP-BUCKEYE LSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$59,800	\$0	\$59,800	
Adjustment:	\$0	\$0	\$0	
New Value:	\$59,800	\$0	\$59,800	
RESULT: NVC - NO VALUE CHANGE. FOR THIS PARCEL				
PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
03-013-00-037-76	741-TIF	03-ASHTABULA TWP-BUCKEYE LSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$0	\$543,200	\$543,200	
Adjustment:	\$0	-\$184,870	-\$184,870	
New Value:	\$0	\$358,330	\$358,330	
RESULT: VLD - VALUE DECREASE. AGREE TO COMPLAINT OF \$358,330 FOR THIS PARCEL				



Board of Revision

ASHTABULA COUNTY FISCAL OFFICER

APPLICATION FOR REFUND

**Please complete and sign this application with receipt copies
Attached and return to:**

ASHTABULA COUNTY AUDITOR
25 W. Jefferson Street
Jefferson, OH 44047
ATTENTION: BILLING DEPARTMENT
Phone: (440) 576-3783
Fax: (440) 576-3270

I, Jesus Only Pentecostal, Owner of PPN# 03-013-00-037-03, et al., hereby makes application for the refund arising from the decision granted by the Board of Revision for tax year 2023. See Treasurer records for proof of tax payment.

I hereby accept the decision of the Board of Revision decision and waive any right of appeal in this matter.

The taxes on the value complained were paid by: (List Owner=s)

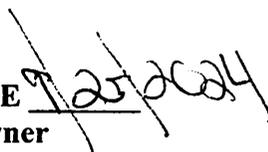
Jesus Only Pentecostal
Owners Name

Please Mail Refund To: Sleggs, Danzinger & Gill Co., LPA
820 West Superior Avenue, 7th Floor
Cleveland, Ohio 44113

OWNER SIGNATURE


Todd W. Sleggs, Attorney for Owner

DATE



Important:

If you pay your taxes through a lending institution, notify them of the information contained herein.

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: 2023-0130

JESUS ONLY PENTECOSTAL CHURCH
C/O TODD W SLEGG, ESQ.
820 W SUPERIOR AVE 7TH FLOOR
CLEVELAND OH 44113

418,130

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
03-013-00-037-03	401-APTS 4-19 UNITS	03-ASHTABULA TWP-BUCKEYE LSD			2023
	LAND	IMPR	TOTAL		
Original Value:	\$59,800	\$0	\$59,800		
Adjustment:	\$0	\$0	\$0		
New Value:	\$59,800	\$0	\$59,800		
RESULT: NVC - NO VALUE CHANGE. FOR THIS PARCEL					
PARCEL	CLASS	TAXING DISTRICT			TAX YEAR
03-013-00-037-76	741-TIF	03-ASHTABULA TWP-BUCKEYE LSD			2023
	LAND	IMPR	TOTAL		
Original Value:	\$0	\$543,200	\$543,200		
Adjustment:	\$0	-\$184,870	-\$184,870		
New Value:	\$0	\$358,330	\$358,330		
RESULT: VLD - VALUE DECREASE. AGREE TO COMPLAINT OF \$358,330 FOR THIS PARCEL					


T 9800-23
 Board of Revision