

Tax year 2023 BOR no. 0131
County Ashtabula Date received MAR 21 2024

FILED ON

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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	NEO DEVELOPMENT INC.	P.O. Box 768 - 2559 South Ridge E., Ashtabula, OH 44005	
2. Complainant if not owner			
3. Complainant's agent	Christopher Altier, Esq.	3503 Carpenter Road, Ashtabula, Ohio 44004	
4. Telephone number and email address of contact person <u>440-964-2700 E-Mail: caltierlaw@gwcmail.net</u>			
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill		Address of property	
<u>68-412-00-004-003</u>		<u>vacant land - Lake Avenue, Ashtabula, Ohio</u>	
7. Principal use of property			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
<u>68-412-00-004-003</u>	<u>12,000.00</u>	<u>28,100.00</u>	<u>-16,100.00</u>
9. The requested change in value is justified for the following reasons:			

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

RECEIVED

MAR 21 2024

ASHTABULA COUNTY AUDITOR
DAVID THOMAS

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

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

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

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

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3-18-24 Complainant or agent (printed) Christopher Altier Title (if agent) Atty.

Complainant or agent (signature) Christopher Altier

Sworn to and signed in my presence, this 3-18-24 day of _____ (Date) _____ (Month) _____ (Year)

Notary Janice K. Boyle



JANICE K. BOYLE
NOTARY PUBLIC - OHIO
MY COMMISSION EXPIRES
03-25-27

Situs : LAKE AVE

Map ID: 68-412-00-004-03

LUC: 400

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024

CURRENT OWNER
NEO DEVELOPMENT INC
Field Review Flag:

GENERAL INFORMATION	
Routing No.	412-00 004-03
Class	C-Commercial
Living Units	
Neighborhood	8050C
Alternate Id	
District	
Zoning	

Property Notes
Note Codes:

Land Information					
Type	Size	Influence Factors	Infl %	Value	
4-Undeveloped	SF	21,780	5-Shape Or Siz	5-Shape Or Siz -25	24,500
4-Undeveloped	AC	1.2850			3,640
Total Acres: 1.785		Legal Acres: 1.785			

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	9,840	28,100	28,100	0	0
Building	0	0	0	0	0
Total	9,840	28,100	28,100	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	1-COST APPROACH				

Entrance Information			
Date	ID	Entry Code	Source
09/26/13	SH	7-Vacant	3-Other

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
01/19/06	12,000	1-Land Only	U-Not Validated	0046/0579	WD-Warranty Deed	RNR LAND CO LIMITED

Property Factors
Topo: 3-Above 4-Steep
Utilities: 7-Well
Street/Road: 6-Alley And Sidewalk
Traffic: 3-Nominal
Location: 6-Secondary Strip
Spot Loc:

Legal Description
Parcel TieBack: Addl.TieBack: N
Legal Descriptions: SEC 3 -- 3 & 4

Inspection Witnessed By _____

Situs : LAKE AVE

Parcel Id: 68-412-00-004-03

LUC: 400

Card: 1 of 1

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 : LAKE AVE

Parcel Id: 68-412-00-004-03

LUC: 400

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024



Additional Property Photos

Situs : LAKE AVE

Parcel Id: 68-412-00-004-03

LUC: 400

Card: 1 of 1

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
-------------	----------	-------------------	-------	----------	-------------	-------------	------------------------	-----------	---------	-------------------	------------------------	-----------------	---------------	-------------	----------------	----------------	----------------------

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	
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 1

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:	

Situs : LAKE AVE

Parcel Id: 68-412-00-004-03

LUC: 400

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024

Comments

Number	Code	Status	Comment
1	FLD	RV	20021104 C#01 - LOCATION UNKNOWN
3	FLD	DC	REV14 - CHNG P&L FAC - NVC

Situs : LAKE AVE

Parcel Id: 68-412-00-004-03

LUC: 400

Card: 1 of 1

Tax Year: 2023

Printed: March 21, 2024

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PARID: 684120000403
NBHD: 8050C
NEO DEVELOPMENT INC

JUR: 04
ROLL: RP
LAKE AVE

Appraised Value (100%)

Year	2023
Appraised Land	\$28,100
Appraised Building	\$0
Appraised Total	\$28,100
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$9,840
Assessed Building	\$0
Assessed Total	\$9,840
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$28,100	\$0	\$28,100	\$0
2022	\$28,100	\$0	\$28,100	\$0
2023	\$28,100	\$0	\$28,100	\$0

PARID: 684120000403
NBHD: 8050C
NEO DEVELOPMENT INC

JUR: 04
ROLL: RP
LAKE AVE

Parcel

Address LAKE AVE
Unit
Class C - COMMERCIAL
Land Use Code 400 - 400
Tax Roll RP_OH
Acres 1.785
Political Subdivision Ashtabula City
Taxing District 68
District Name ASH TWP-ASH C-ASH CSD-HARBOR TOPKY
Gross Tax Rate 87.91
Effective Tax Rate 73.805906
Neighborhood 8050C

Owner

Owner NEO DEVELOPMENT INC

Notes

Tax Mailing Name and Address

Mailing Name 1 NEO DEVELOPMENT CORP
Mailing Name 2
Address 1 PO BOX 768
Address 2
Address 3 ASHTABULA OH 44005
Mortgage Company
Mortgage Company
Tax Year 2023

Legal

Legal Desc 1 SEC 3 -- 3 & 4
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

**ANGIE MAKI-CLIFF
ASHTABULA COUNTY TREASURER
ASHTABULA CO TREASURER
25 WEST JEFFERSON STREET
JEFFERSON, OHIO 44047**

**REAL PROPERTY
1st HALF 2023
DUE 02/21/2024**

PARCEL LOCATION: LAKE AVE

PARCEL ID: 68-412-00-004-03

TAX DISTRICT: ASH TWP-ASH C-ASH CSD-HARBOR TOPK

OWNER NAME: NEO DEVELOPMENT INC

NEO DEVELOPMENT CORP
PO BOX 768
ASHTABULA OH 44005

DESCRIPTION OF PROPERTY:
SEC 3 -- 3 & 4

Gross Tax Rate	87.91	Non Business Credit Factor	.084233	Acres	1.785
Reduction Factor	.16043788	Owner Occupancy Credit Factor	.021058	Class	C
Effective Tax Rate	73.805906			LUC	400

APPRAISED VALUE		
Land	Improvement	Total
28,100	0	28,100

TAX VALUES		CURRENT TAX DISTRIBUTION	
Real Estate Taxes	865.04	Ashtabula County	107.94
Reduction Factor	-138.76	Ashtabula Area Csd	358.70
Subtotal	726.28	Ashtabula Co Sch Financing	14.28
Non Business Credit	0.00	A-Tech	26.77
Owner Occupancy Credit	0.00	Ashtabula Twp	2.36
Homestead Reduction	0.00	Ashtabula City	166.97
CAUV Recoupment	0.00	Harbor-Topky Memorial Libr	33.20
		Ashtabula Twp. Park District	11.29
Current Net Taxes	726.28	Ashtabula Co Metro Parks	4.77
Current Assessments	18.54	Special Assessment	18.54
Full Year Taxes & Asmts	744.82	Total	744.82

TAXABLE VALUE		
Land	Improvement	Total
9,840	0	9,840
HOMESTEAD	CAUV Value	TIF Value
	0	0

SPECIAL ASSESSMENT		
Proj# and Description	Delinquent	Current
31092-ASHTABULA CITY LI	0.00	18.54
Total	0.00	18.54

Half Year Taxes & Asmts	372.41
Penalties	0.00
Interest	0.00
Adjustments	0.00
Delinquent General Taxes	0.00
Delinquent Assessments	0.00
TOTAL TAX	744.82
PAYMENTS	744.82
OTHER CREDITS	0.00
HALF YEAR:	0.00
FULL YEAR:	0.00
TaxBill prepared on 03/06/24	

**TO AVOID 10% PENALTY
PAY ON OR BEFORE
02/21/24**

If you need a stamped receipt, return entire bill with a self - addressed stamped envelope. No receipt will be returned unless requested

Your cancelled check is a valid receipt

**ANGIE MAKI-CLIFF
ASHTABULA COUNTY TREASURER
ASHTABULA CO TREASURER
25 WEST JEFFERSON STREET
JEFFERSON, OHIO 44047**

**REAL PROPERTY
1st HALF 2023
DUE 02/21/2024**

PARCEL LOCATION: LAKE AVE

PARCEL ID: 68-412-00-004-03



OWNER NAME: NEO DEVELOPMENT INC

**MAKE CHECK PAYABLE TO:
ANGIE MAKI-CLIFF, ASHTABULA COUNTY TREASURER**

TaxBill prepared on 03/06/24

PAY THIS AMOUNT

NEO DEVELOPMENT CORP
PO BOX 768
ASHTABULA OH 44005

HALF YEAR: \$0.00



FULL YEAR: \$0.00



68412000040300000000000000000009

COURT OF APPEALS

IN THE COURT OF APPEALS

STATE OF OHIO)
COUNTY OF ASHTABULA)

SS. FILED

ELEVENTH DISTRICT

2007 DEC 24 P 3 08

RONALD R. KISTER,
Appellant,

JUDGMENT ENTRY
CAROL A. MEAD
CLERK OF COURTS
COMMON PLEAS COURT
ASHTABULA CO. OH
CASE NO. 2007-A-0050

- vs -

ASHTABULA COUNTY BOARD
OF REVISION, et al.,

Appellees.

For the reasons stated in the opinion of this court, the assignments of error are well-taken. It is the judgment and order of this court that the judgment of the Ohio Board of Tax Appeals is reversed and the matter is remanded for further proceedings consistent with this opinion.

It is further ordered that appellees are assessed costs herein taxed. The court finds there were reasonable grounds for this appeal.

ASHTABULA COUNTY BOARD
OF REVISION, et al.

Appellees:

Colleen Mary OToole
JUDGE COLLEEN MARY O'TOOLE

FOR THE COURT

For the reasons stated in the opinion of this court, the assignments of error are well-taken. It is the judgment and order of this court that the judgment of the Ohio Board of Tax Appeals is reversed and the matter is remanded for further proceedings consistent with this opinion.

It is further ordered that appellees are assessed costs herein taxed. The court finds there were reasonable grounds for this appeal.

true value of his property for tax year 2005 totaled \$251,700. Appellant alleged that the correct value of the property was \$110,000.

{¶3} The property, consisting of vacant land located in Ashtabula Township, is identified as parcel numbers 03-030-00-084-00 ("first parcel"), 03-030-00-141-00 ("second parcel"), and 03-030-00-142-00 ("third parcel"). Both the county auditor and the Board of Revision found that the first parcel was valued at \$37,600, the second parcel was valued at \$112,900, and the third parcel was valued at \$101,200.

{¶4} A hearing was held before the Board of Tax Appeals on January 17, 2007.

{¶5} Appellant claimed that the first parcel was valued at \$10,000, and the second and third parcels were valued at \$50,000 each. He supported his claimed values with the sales of two nearby properties and the comparative tax valuations taken from the auditor's records for those properties.

{¶6} Pursuant to its May 11, 2007 decision and order, the Board of Tax Appeals found that there was no evidentiary value to comparing county tax valuations of other properties to those subject in appellant's case and rejected his argument. The Board of Tax Appeals affirmed the decision of the Board of Revision, finding the true value of the subject parcels for tax year 2005 was \$37,600 for the first parcel, \$112,900 for the second parcel, and \$101,200 for the third parcel, for a total of \$251,700. It is from that judgment that appellant filed a timely notice of appeal with this court, asserting the following two assignments of error for our review:

{¶7} "[1.] The Board of Tax Appeals erred in finding that appellant failed to come forward with evidence which demonstrated appellant's right to the values sought.

{¶8} Pursuant to its May 11, 2007 decision and order, the Board of Tax Appeals found that there was no evidentiary value to comparing county tax valuations of other properties to those subject in appellant's case and rejected his argument. The Board of Tax Appeals affirmed the decision of the Board of Revision, finding the true

{¶8} "[2.] The Board erred in not requiring appellees to provide sufficient evidence to rebut appellant's evidence."

{¶9} In his first assignment of error, appellant argues that the Board of Tax Appeals erred in finding that he failed to come forward with evidence which demonstrated his right to the values sought. He asserts the following four issues: (1) whether his interpolation of the acreage values for his parcels and nearby parcels supports his right to the values sought; (2) whether his opinion of value as an owner of the property was properly rejected by the Board of Tax Appeals; (3) whether he established credentials as an expert to testify as to the value of the parcels; and (4) whether the Board of Tax Appeals properly rejected the tax value of adjacent properties.

{¶10} "The applicable standard of review under [R.C. 5717.04] is whether the Board's decision is 'reasonable and lawful' for affirmance, and 'unreasonable and unlawful' for reversal." *Gen. Am. Transp. Corp. v. Limbach* (Dec. 30, 1983), 11th Dist. No. 3268, 1983 Ohio App. LEXIS 12463, at 2. These statutory guidelines are reinforced by case law.

{¶11} "The Ohio Supreme Court has decided that in an appeal from a decision of the Board of Tax Appeals, the Courts' function is to review the board's decision to determine if it is reasonable and lawful. (***) As long as there is evidence which reasonably supports the conclusion reached by the board, the decision must stand." *Mobile Instrument Serv. and Repair, Inc. v. Tax Commr. of Ohio* (Dec. 6, 2000), 3d Dist. No. 8-2000-20, 2000 Ohio App. LEXIS 5670, at 5, quoting *Highlights for Children, Inc. v. Collins* (1977), 50 Ohio St.2d 186, 187-188 ***. See also, *PPG Industries, Inc. v. [unintelligible]* (1977), 50 Ohio St.2d 186, 187-188 ***. See also, *Gen. Am. Transp. Corp. v. Limbach* (Dec. 30, 1983), 11th Dist. No. 3268, 1983 Ohio App. LEXIS 12463, at 2. These statutory guidelines are reinforced by case law.

Kosydar (1981), 65 Ohio St.2d 80 ***; *American Steamship Co. v. Limbach* (1991), 61 Ohio St. 3d 22 ***." (Parallel citations omitted.)

{¶12} "The Court of Appeals is bound by the record that was before the Board of Tax Appeals and may not substitute its judgment for that of the board. *Denis Copy Co. v. Limbach* (1992), 76 Ohio App.3d 768 ***. Additionally, the Board of Tax Appeals has wide discretion in determining the weight to be given the evidence and the credibility of witnesses that come before it. *Cardinal Fed. S. & L. Assn. v. Cuyahoga Cty. Bd. of Revision* (1975), 44 Ohio St.2d 13 ***. Finally, we note that the burden of demonstrating that the determination is unlawful and unreasonable falls upon the appellant ***. R.C. 5717.04; *Hatchadorian v. Lindley* (1986), 21 Ohio St.3d 66 ***." *Mobile Instrument*, supra, at 5-6. (Parallel citations omitted.); *Co. v. Limbach* (1991), 61

Ohio {¶13} The Supreme Court of Ohio, in *Dayton-Montgomery Cty. Port Auth. v. Montgomery Cty. Bd. of Revision*, 113 Ohio St.3d 281, 2007-Ohio-1948, at ¶27, recently stated:

{¶14} "When the evidence presented to the board of revision or the BTA contradicts the auditor's determination in whole or in part, and when no evidence has been adduced to support the auditor's valuation, the BTA may not simply revert to the auditor's determination. Whenever it does so, the BTA is acting unlawfully by making a finding of value that is affirmatively contradicted by the only evidence in the record."

{¶15} With respect to his first issue, a party who asserts a right to an increase or decrease in the value of real property has the burden to prove the right to the value asserted. *Cleveland Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision* (1994), 68 Ohio St.3d 336, 337; *Crow v. Cuyahoga Cty. Bd. of Revision* (1990), 50 Ohio St.3d 55, 57. It stated:

{¶14} "When the evidence presented to the board of revision or the BTA contradicts the auditor's determination in whole or in part, and when no evidence has

is incumbent upon the party challenging the decision of a board of revision to come forward and offer evidence which demonstrates its right to the value sought. *Cleveland Bd. of Edn.*, supra, at 337. Once an appellant has presented competent and probative evidence of true value, other parties asserting a different value then have a corresponding burden of providing sufficient evidence to rebut the appellant's evidence. *Springfield Local Bd. of Edn. v. Summit Cty. Bd. of Revision* (1994), 68 Ohio St.3d 493, 495.

{¶16} In the case at bar, appellant provided the Board of Tax Appeals with a detailed explanation regarding how he calculated the interpolated per acre value of the parcels at issue. No party before the Board of Tax Appeals presented any evidence to rebut appellant's evidence. See *Buck Storage, Inc. v. Clark Cty. Bd. of Revision*, 172 Ohio App.3d 250, 2007-Ohio-2964, at ¶12.

{¶17} Appellant's first issue is with merit.

{¶18} Regarding his second issue, as the owner, appellant was competent to present his opinion of the value of his property. *Amsdell v. Cuyahoga Cty. Bd. of Revision* (1994), 69 Ohio St.3d 572, 574.

{¶19} In the instant matter, appellant established that he purchased the properties at issue; paid taxes on them; collected rents from billboard rentals; and was familiar with the zoning requirements as well as with the neighborhood. Here, the Board of Tax Appeals erred by rejecting appellant's testimony, since appellant, as a property owner, was competent to present his opinion of the value of his property.

{¶20} Appellant's second issue is with merit.

{¶17} Appellant's first issue is with merit.

{¶18} Regarding his second issue, as the owner, appellant was competent to present his opinion of the value of his property. *Amsdell v. Cuyahoga Cty. Bd. of Revision* (1994), 69 Ohio St.3d 572, 574.

{¶28} First, appellant demonstrated that his testimony related to matters beyond the knowledge of laypersons. Evid.R. 702(A). Second, he established that he had specialized knowledge, skill, experience, training, or education with respect to real estate appraisals. Evid.R. 702(B). Third, appellant indicated how his testimony was based on reliable scientific, technical, or other specialized information. Evid.R. 702(C). Thus, appellant qualified himself as an expert. The Board of Tax Appeals erred by failing to rely on his credentials.

{¶29} Appellant's third issue is with merit.

{¶30} With respect to his fourth issue, the Board of Tax Appeals relied on the following proposition of law: "[m]erely showing that two parcels of property have different values (or in this case roughly the same values) without more does not establish that the tax authorities valued the properties in a different (same) manner." *Sherman v. Bd. of Tax Appeals* (Mar. 9, 2000), 8th Dist. No. 75971, 2000 Ohio App. LEXIS 928, at 9, quoting *WJJK Investments, Inc. v. Licking Cty. Bd. of Revisions* (1996) 76 Ohio St.3d 29, 31.

{¶31} We note that *WJJK*, supra, does not stand for the proposition that auditor's records cannot be used to show values. *Id.* at 31. Appellant properly arrived at a "ratio" of value per acre for adjoining properties. Appellant clearly used more than just the auditor's records to establish values. He also used his own background and experience; testified with respect to the zoning requirements of the lots; his personal experience in purchasing another corner lot in the area; and the difficulties the Ashtabula area has experienced in general. The Board of Tax Appeals abused its discretion by rejecting the tax value of the adjacent properties.

LEXIS 928, at 9, quoting *WJJK Investments, Inc. v. Licking Cty. Bd. of Revisions* (1996) 76 Ohio St.3d 29, 31.

{¶31} We note that *WJJK*, supra, does not stand for the proposition that

{¶32} Appellant's fourth issue is with merit.

{¶33} Accordingly, appellant's first assignment of error is well-taken.

{¶34} In his second assignment of error, appellant contends that the Board of Tax Appeals erred in not requiring the Board of Revision to provide sufficient evidence to rebut his evidence.

{¶35} A taxpayer has a duty to prove his right to a reduction in tax value, and must present sufficient, probative evidence to support his claimed tax value. *Cleveland Bd. of Edn.*, supra, at 337. Once this evidence is presented, the party asserting a different value must present evidence sufficient to rebut the taxpayer's evidence of tax value. *Springfield Local*, supra, at 495.

{¶36} In the instant case, appellant presented sufficient evidence to support a change in the value of the property for tax purposes. However, no party before the Board of Tax Appeals presented any evidence to rebut appellant's claimed tax values. See *Buck Storage*, supra, at ¶12.

{¶37} Appellant's second assignment of error is with merit.

{¶38} For the foregoing reasons, appellant's assignments of error are well-taken. The decision of the Board of Tax Appeals is reversed and the matter is remanded to the Board of Tax Appeals for further proceedings consistent with this opinion. It is ordered that appellees are assessed costs herein taxed. The court finds there were reasonable grounds for this appeal.

MARY JANE TRAPP, J.,

TIMOTHY P. CANNON, J.,

concur.

{¶37} Appellant's second assignment of error is with merit.

{¶38} For the foregoing reasons, appellant's assignments of error are well-taken.

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: 2023-0131

June 11 2024

NEO DEVELOPMENT INC
C/O CHRISTOPHER ALTIER, ESQ.
3503 CARPENTER RD
ASHTABULA OH 44004

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

July 10, 2024 at 11:30 AM

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0131 filed for tax year 2023 by NEO DEVELOPMENT INC and described as follows:

Parcel ID(s):

1) 68-412-00-004-03 located at LAKE AVE, the market value is \$28,100. The market value sought is \$12,000.

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

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

Ashtabula County Board of Revision

HEARING MINUTES

Case Type CM

The Hearing of Board of Revision Case 2023-0131, NEO DEVELOPMENT INC is being recorded and the date is 7/10/2024.

Board Members

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

Others present:

Alex Iarocci, Treasurer Alternate

Christopher Altier, Attorney for NEO Development Corp

Ron Kister, President of NEO Development Corp

Complainant Seeks: \$12,000

Subject Parcel: 684120000403

Auditor Value: \$28,100

Hearing No # 8

HEARING MINUTES

BOR Case: 2023-0131

Owner Name: NEO DEVELOPMENT INC

Board Action

Motion to: Agree Set Value \$14,500

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

adjusting the land influence factors 1 & 2 to -50 based on owner testimony regarding use and
status of property.

Was Made by: Kathryn

2nd by: David

Roll: Thomas-yes/Iarocci-yes/Whittington-yes

Motion therefore: Passed Failed

Decision Date: 7/10/24



David Thomas, Auditor
Secretary of the Board of Revision

Hearing No # 8

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: 2023-0131

NEO DEVELOPMENT INC
 C/O CHRISTOPHER ALTIER, ESQ.
 3503 CARPENTER RD
 ASHTABULA OH 44004

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
68-412-00-004-03	400-VACANT LAND	68-ASH TWP-ASH C-ASH CSD-HARBOR TC	2023
	LAND	IMPR	TOTAL
Original Value:	\$28,100	\$0	\$28,100
Adjustment:	-\$13,600	\$0	-\$13,600
New Value:	\$14,500	\$0	\$14,500

RESULT: VALUE DECREASE.SET VALUE AT \$14,500 ADJUSTING THE LAND INFLUENCE FACTORS DUE TO USE AND STATUS



Board of Revision