

PARID: 050160009999  
NBHD: 80200  
NEO DEVELOPMENT CORP

JUR: 04  
ROLL: RP  
STATE AND 51ST ST

Appraised Value (100%)

Year	2023
Appraised Land	\$30,000
Appraised Building	\$0
Appraised Total	\$30,000
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$10,500
Assessed Building	\$0
Assessed Total	\$10,500
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$23,100	\$0	\$23,100	\$0
2022	\$23,100	\$0	\$23,100	\$0
2023	\$30,000	\$0	\$30,000	\$0

PARID: 050160009999  
NBHD: 80200  
NEO DEVELOPMENT CORP

JUR: 04  
ROLL: RP  
STATE AND 51ST ST

Parcel

Address STATE AND 51ST ST  
Unit  
Class R - RESIDENTIAL  
Land Use Code 500 - 500  
Tax Roll RP\_OH  
Acres 7.401  
Political Subdivision Ashtabula City  
Taxing District 05  
District Name ASHTABULA TWP-ASH CITY/ASH CSD  
Gross Tax Rate 85.41  
Effective Tax Rate 53.711755  
Neighborhood 80200

Owner

Owner NEO DEVELOPMENT CORP

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 CRNR STATE RD/EAST 21ST(DUMP)VOL 16 PAGE 256  
Legal Desc 2 MISC ANNEXATION  
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

**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: STATE AND 51ST ST

PARCEL ID: 05-016-00-099-99

TAX DISTRICT: ASHTABULA TWP-ASH CITY/ASH CSD

OWNER NAME: NEO DEVELOPMENT CORP

NEO DEVELOPMENT CORP  
PO BOX 768  
ASHTABULA OH 44005

DESCRIPTION OF PROPERTY:  
CRNR STATE RD/EAST 21ST(DUMP)VOL 16 PAGE 256 /  
MISC ANNEXATION

Gross Tax Rate	85.41	Non Business Credit Factor	.082388	Acres	7.401	APPRAISED VALUE		
Reduction Factor	.371130371	Owner Occupancy Credit Factor	.020597	Class	R	Land	Improvement	Total
Effective Tax Rate	53.711755			LUC	500	30,000	0	30,000
TAX VALUES		CURRENT TAX DISTRIBUTION			TAXABLE VALUE			
Real Estate Taxes	896.86	Ashtabula County		73.72	Land	Improvement	Total	
Reduction Factor	-332.88	Ashtabula Area Csd		242.89	10,500	0	10,500	
Subtotal	563.98	Ashtabula Co Sch Financing		11.09	HOMESTEAD		CAUV Value	TIF Value
Non Business Credit	-46.48	A-Tech		20.91			0	0
Owner Occupancy Credit	0.00	Ashtabula Twp		2.28	SPECIAL ASSESSMENT			
Homestead Reduction	0.00	Ashtabula City		143.13	Proj# and Description	Delinquent	Current	
CAUV Recoupment	0.00	Ashtabula Twp. Park District		8.05	31092-ASHTABULA CITY LIC	0.00	18.54	
Current Net Taxes	517.50	Ashtabula County District Lib		11.84	Total	0.00	18.54	
Current Assessments	18.54	Ashtabula Co Metro Parks		3.59	<p align="center"><b>TO AVOID 10% PENALTY PAY ON OR BEFORE 02/21/24</b></p> <p>If you need a stamped receipt, return entire bill with a self - addressed stamped envelope. No receipt will be returned unless requested</p> <p align="center"><b>Your cancelled check is a valid receipt</b></p>			
Full Year Taxes & Asmts	536.04	Special Assessment		18.54				
Half Year Taxes & Asmts	268.02	<b>Total</b>		536.04				
Penalties	0.00							
Interest	0.00							
Adjustments	0.00							
Delinquent General Taxes	0.00							
Delinquent Assessments	0.00							
<b>TOTAL TAX</b>	536.04							
<b>PAYMENTS</b>	536.04							
<b>OTHER CREDITS</b>	0.00							
<b>HALF YEAR:</b>	0.00							
<b>FULL YEAR:</b>	0.00							
TaxBill prepared on	03/06/24							

Return Bottom Portion with Payment

**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: STATE AND 51ST ST

PARCEL ID: 05-016-00-099-99



OWNER NAME: NEO DEVELOPMENT CORP

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

TaxBill prepared on 03/06/24

NEO DEVELOPMENT CORP  
PO BOX 768  
ASHTABULA OH 44005

**PAY THIS AMOUNT**

HALF YEAR: \$0.00



FULL YEAR: \$0.00



05016000999900000000000000000005

PARID: 053050015500  
NBHD: 80800  
NEO DEVELOPMENT CORP

JUR: 04  
ROLL: RP  
BELL CT

Parcel

Address BELL CT  
Unit  
Class R - RESIDENTIAL  
Land Use Code 500 - 500  
Tax Roll RP\_OH  
Acres .087  
Political Subdivision Ashtabula City  
Taxing District 05  
District Name ASHTABULA TWP-ASH CITY/ASH CSD  
Gross Tax Rate 85.41  
Effective Tax Rate 53.711755  
Neighborhood 80800

Owner

Owner NEO DEVELOPMENT CORP

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 3 J B CROSBY  
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

PARID: 053050015500  
NBHD: 80800  
NEO DEVELOPMENT CORP

JUR: 04  
ROLL: RP  
BELL CT

Appraised Value (100%)

Year	2023
Appraised Land	\$2,900
Appraised Building	\$0
Appraised Total	\$2,900
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$1,020
Assessed Building	\$0
Assessed Total	\$1,020
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$2,200	\$0	\$2,200	\$0
2022	\$2,200	\$0	\$2,200	\$0
2023	\$2,900	\$0	\$2,900	\$0

**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: BELL CT

PARCEL ID: 05-305-00-155-00

TAX DISTRICT: ASHTABULA TWP-ASH CITY/ASH CSD

OWNER NAME: NEO DEVELOPMENT CORP

NEO DEVELOPMENT CORP  
PO BOX 768  
ASHTABULA OH 44005

DESCRIPTION OF PROPERTY:  
3 J B CROSBY

Gross Tax Rate 85.41 Non Business Credit Factor .082388 Acres .08  
Reduction Factor .371130371 Owner Occupancy Credit Factor .020597 Class R  
Effective Tax Rate 53.711755 LUC 500

APPRAISED VALUE		
Land	Improvement	Total
2,900	0	2,900

TAX VALUES	CURRENT TAX DISTRIBUTION	
Real Estate Taxes	87.16	Ashtabula County
Reduction Factor	-32.38	Ashtabula Area Csd
Subtotal	54.78	Ashtabula Co Sch Financing
Non Business Credit	-4.52	A-Tech
Owner Occupancy Credit	0.00	Ashtabula Twp
Homestead Reduction	0.00	Ashtabula City
CAUV Recoupment	0.00	Ashtabula Twp. Park District
		Ashtabula County District Lib
Current Net Taxes	50.26	Ashtabula Co Metro Parks
Current Assessments	18.54	Special Assessment
Full Year Taxes & Asmts	68.80	<b>Total</b>
Half Year Taxes & Asmts	34.40	
Penalties	0.00	
Interest	0.00	
Adjustments	0.00	
Delinquent General Taxes	0.00	
Delinquent Assessments	0.00	
<b>TOTAL TAX</b>	<b>68.80</b>	
<b>PAYMENTS</b>	<b>68.80</b>	
<b>OTHER CREDITS</b>	<b>0.00</b>	
<b>HALF YEAR:</b>	<b>0.00</b>	
<b>FULL YEAR:</b>	<b>0.00</b>	
TaxBill prepared on 03/06/24		Return Bottom Portion with Payment

TAXABLE VALUE		
Land	Improvement	Total
1,020	0	1,020
<b>HOMESTEAD</b>	<b>CAUV Value</b>	<b>TIF Value</b>
	0	0

SPECIAL ASSESSMENT		
Proj# and Description	Delinquent	Current
31092-ASHTABULA CITY LIC	0.00	18.54
<b>Total</b>	<b>0.00</b>	<b>18.54</b>

**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: BELL CT

PARCEL ID: 05-305-00-155-00



OWNER NAME: NEO DEVELOPMENT CORP

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

TaxBill prepared on 03/06/24

NEO DEVELOPMENT CORP  
PO BOX 768  
ASHTABULA OH 44005

**PAY THIS AMOUNT**

HALF YEAR: \$0.00



FULL YEAR: \$0.00



05305001550000000000000000000001

COURT OF APPEALS

STATE OF OHIO )  
COUNTY OF ASHTABULA )

IN THE COURT OF APPEALS  
ELEVENTH DISTRICT

ss. FILED

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.

*Colleen Mary O'Toole*  
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

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

{19} 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.

{110} "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.

{111} "The Ohio Supreme Court has decided that in an appeal from a decision of the Board of Tax Appeals, the Court's 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. 8, 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. Limbach* (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:

¶16) "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 *WJK Investments, Inc. v. Licking Cty. Bd. of Revisions* (1996) 76 Ohio St.3d 29, 31.

(¶31) We note that *WJK*, 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.

{¶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 value. See *Buck Storage*, supra, at ¶12. The Board of Revision to provide sufficient evidence to rebut appellant's evidence.

{¶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 was reasonable grounds for this appeal. *supra*, at 495.

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.