

Tax year 2023 BOR no. 0132 FILED ON

County Ashtabula Date received MAR 21 2024

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 CORP.	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 440-964-2700 E-Mail: caltierlaw@gwcmail.net			
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	
05-016-00-099-99		State and 51st Street, Ashtabula, OH	
05-305-00-155-00		Bell Court, Ashtabula, OH	
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
05-016-00-099-99	7,000.00	30,000.00	-23,000.00
05-305-00-155-00	500.00	2,900.00	-2,400.00
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 Altieri Title (if agent) Atty.

Complainant or agent (signature) Christopher Altieri

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 : STATE AND 51ST ST

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

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 03/21/24

CURRENT OWNER
NEO DEVELOPMENT CORP
CAUV Field Review Flag:

GENERAL INFORMATION	
Routing No.	016-00 099-99
Class	Residential
Living Units	1
Neighborhood	80200
District	
Zoning	
Alternate Id	



Legal Description	
Parcel Tieback:	Addl. Tieback: N
Legal Descriptions: CRNR STATE RD/EAST 21ST(DUMP)VOL 16 PAGE 256 MISC ANNEXATION	

Land Information								
Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	4	20000	7.4010	52	0	6	-70	30,020
								30,020
Total Acres: 7.401				Legal Acres: 7.40		NBHD Fact: 1.3000		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	10,500	30,000	30,000	0	0
Building	0	0	0	0	0
Total	10,500	30,000	30,000	0	0
Manual Override Reason Base Date of Value Effective Date of Value					
Value Flag	1-COST APPROACH				

Current Value			
Year	Land	Building	Total Value
2020	23,100		23,100
2021	23,100		23,100
2022	23,100		23,100

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/06/99		1-Land Only	U-Not Validated		ET-Temp Exempt	CITY OF ASHTABULA

Entrance Information			
Date	ID	Entry Code	Source

Property Notes
Note Codes:

Situs : STATE AND 51ST ST

Parcel Id: 05-016-00-099-99

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 03/21/24

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
------	-----	-----	-----	-----	------	--------	--------	-------	-------	-----	-------

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
----	-----------	--------	--------	------	------	----	-----	-------	----	----	----	-------	-------

Condominium / Mobile Home Information

Complex #	Level	MH Make
Type	Elevator	MH Model
Unit No	Location	Serial#
Condo Style	View	MH Title#
Cmplx Name		Park Code

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : STATE AND 51ST ST

Parcel Id: 05-016-00-099-99

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 03/21/24

Comments

Number	Code	Status	Comment
1	OFC	HF	20000720 CG C#01 - 7/19/00-BOR 1999 #60-LOWERED LAND VALUE.

Situs : STATE AND 51ST ST**Parcel Id: 05-016-00-099-99****LUC: 500****Card: 1 of 1****Tax Year: 2023****Printed: 03/21/24**

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Situs : BELL CT

Map ID: 05-305-00-155-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 03/21/24

CURRENT OWNER
NEO DEVELOPMENT CORP
PO BOX 768
ASHTABULA OH 44004

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 305-00 155-00
Class Residential
Living Units 1
Neighborhood 80800
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
3 J B CROSBY

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	115	40 95		.8	6	-40	2,870
								2,870

Total Acres: .0872 Legal Acres: 0.08 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,020	2,900	2,900	0	0
Building	0	0	0	0	0
Total	1,020	2,900	2,900	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag 1-COST APPROACH

Current Value

Year	Land	Building	Total Value
2020	2,200		2,200
2021	2,200		2,200
2022	2,200		2,200

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
02/14/13	1,500		N-Not Open Market / Not Arm'S Leng		DE-Deed	GRABSKI ELIZABETH J

Entrance Information

Date	ID	Entry Code	Source
10/30/13	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : BELL CT

Parcel Id: 05-305-00-155-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 03/21/24

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
------	-----	-----	-----	-----	------	--------	--------	-------	-------	-----	-------

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
----	-----------	--------	--------	------	------	----	-----	-------	----	----	----	-------	-------

Condominium / Mobile Home Information

Complex #	Level	MH Make
Type	Elevator	MH Model
Unit No	Location	Serial#
Condo Style	View	MH Title#
Cmplx Name		Park Code

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

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">TO AVOID 10% PENALTY PAY ON OR BEFORE 02/21/24</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">Your cancelled check is a valid receipt</p>			
Full Year Taxes & Asmts	536.04	Special Assessment		18.54				
Half Year Taxes & Asmts	268.02	Total		536.04				
Penalties	0.00							
Interest	0.00							
Adjustments	0.00							
Delinquent General Taxes	0.00							
Delinquent Assessments	0.00							
TOTAL TAX	536.04							
PAYMENTS	536.04							
OTHER CREDITS	0.00							
HALF YEAR:	0.00							
FULL YEAR:	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
		Total
Full Year Taxes & Asmts	68.80	
Half Year Taxes & Asmts	34.40	
Penalties	0.00	
Interest	0.00	
Adjustments	0.00	
Delinquent General Taxes	0.00	
Delinquent Assessments	0.00	
TOTAL TAX	68.80	
PAYMENTS	68.80	
OTHER CREDITS	0.00	
HALF YEAR:	0.00	
FULL YEAR:	0.00	
TaxBill prepared on 03/06/24		Return Bottom Portion with Payment

TAXABLE VALUE		
Land	Improvement	Total
1,020	0	1,020
HOMESTEAD	CAUV Value	TIF Value
	0	0

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

**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



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.

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: 2023-0132

June 11 2024

NEO DEVELOPMENT CORP
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 11:15 AM

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0132 filed for tax year 2023 by NEO DEVELOPMENT CORP and described as follows:

Parcel ID(s):

1) 05-016-00-099-99 located at STATE AND 51ST ST, the market value is \$30,000. The market value sought is \$7,000.

2) 05-305-00-155-00 located at BELL CT, the market value is \$2,900. The market value sought is \$500.

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 VL

The Hearing of Board of Revision Case 2023-0132, NEO DEVELOPMENT CORP 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: \$7,500

Subject Parcels: 050160009999, 053050015500

Auditor Value: \$32,900

Hearing No # 7

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: 2023-0132

NEO DEVELOPMENT CORP
 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
05-016-00-099-99	500-VACANT PLATTED	05-ASHTABULA TWP-ASH CITY/ASH CSD	2023
	LAND	IMPR	TOTAL
Original Value:	\$30,000	\$0	\$30,000
Adjustment:	-\$15,600	\$0	-\$15,600
New Value:	\$14,400	\$0	\$14,400

RESULT: VALUE DECREASE.SET VALUE AT \$14,400 ADJUSTING BASE LAND RATE BASED ON USE AND STATUS

PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
05-305-00-155-00	500-VACANT PLATTED	05-ASHTABULA TWP-ASH CITY/ASH CSD	2023
	LAND	IMPR	TOTAL
Original Value:	\$2,900	\$0	\$2,900
Adjustment:	-\$2,400	\$0	-\$2,400
New Value:	\$500	\$0	\$500

RESULT: VALUE DECREASE. AGREE TO COMPLAINT OF \$500 FOR THIS PARCEL


 Board of Revision