

FILED ON

Tax year 2023 BOR no. 0136

MAR 25 2024

County Ashtabula Date received \_\_\_\_\_

Ashtabula County  
Board of Revision

### 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	<u>PHILLIP &amp; SUZANNE NELSON</u>	<u>61 E WALNUT ST. JEFFERSON OH 44047</u>	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person <u>440.813.4489 PNELSOND@GMAIL.COM</u>			
5. Complainant's relationship to property, if not owner <b>If more than one parcel is included, see "Multiple Parcels" Instruction.</b>			
6. Parcel numbers from tax bill	Address of property		
<u>260210015500</u>	<u>61 E. WALNUT ST. JEFFERSON, OH 44047</u>		
7. Principal use of property <u>PRIMARY HOME</u>			
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>260210015500</u>	<u>\$ 91,000.00</u>	<u>\$ 148,300.00</u>	<u>\$ 57,300.00</u>
9. The requested change in value is justified for the following reasons: <u>COMPARABLE RECENT SALES OF HOMES OF THE SAME AGE AND THE SAME NEIGHBORHOOD AND SQUARE FOOTAGE. (ATTACHED) MANY REPAIRS AND UPGRADES NEEDED (QUOTES ATTACHED) FOR LEAKING ROOF AND FLOODED BASEMENT - OLD SINGLE-PANE WINDOWS</u>			

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

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.

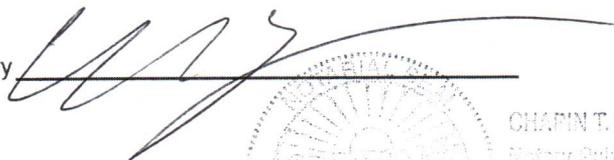
- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

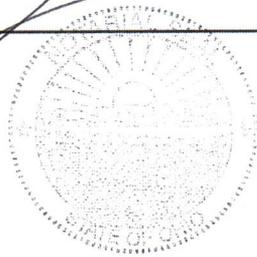
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 03.25.2024 Complainant or agent (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

Sworn to and signed in my presence, this 25<sup>th</sup> day of March 2024  
(Date) (Month) (Year)

Notary 



CHAPIN T. LONGDEN  
Notary Public  
In and for the State of Ohio  
My Commission Expires 6/10/2025

**Situs : 61 E WALNUT ST**

**Map ID: 26-021-00-155-00**

**LUC: 510**

**Card: 1 of 1**

**Tax Year: 2024**

**Printed: 03/27/24**

**CURRENT OWNER**  
NELSON PHILLIP  
SUZANNE  
61 E WALNUT STREET  
JEFFERSON OH 44047  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 021-00 155-00  
Class Residential  
Living Units 1  
Neighborhood 54200  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
54 ASHTABULA ST

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	225	67 330		1.17			22,930
								22,930
Total Acres: .5076				Legal Acres: 0.51		NBHD Fact: 1.3000		

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	8,020	22,900	22,900	0	0
<b>Building</b>	43,890	125,400	125,400	0	0
<b>Total</b>	51,910	148,300	148,300	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
2021	17,600	89,600	107,200
2022	17,600	89,600	107,200
2023	22,900	125,400	148,300

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/15/00	120,000	2-Land And Building	U-Not Validated	0100/6788	WD-Warranty Deed	TINKER NEAL
01/16/98	93,250	2-Land And Building	U-Not Validated	0050/4580	WD-Warranty Deed	HOBBS MARY

**Entrance Information**

Date	ID	Entry Code	Source

**Property Notes**  
Note Codes:

Situs : 61 E WALNUT ST

Parcel Id: 26-021-00-155-00

LUC: 510

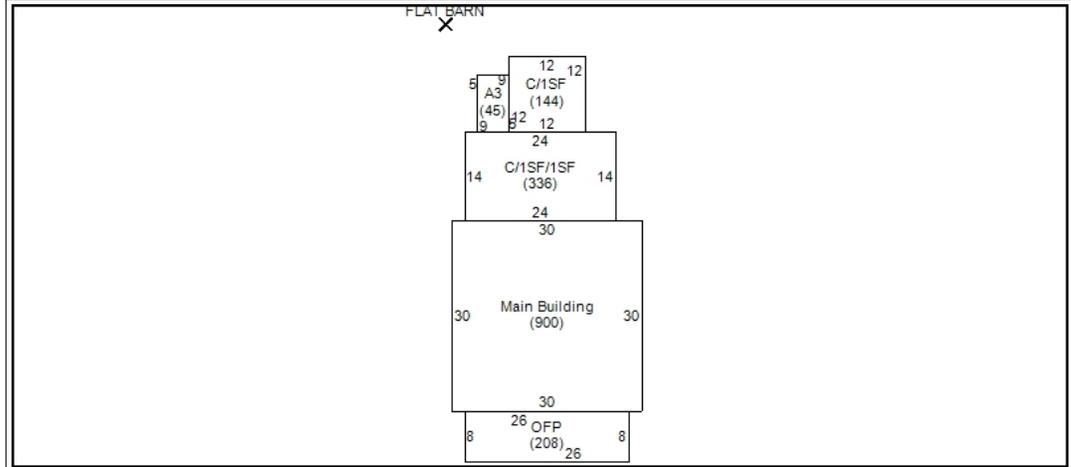
Card: 1 of 1

Tax Year: 2024

Printed: 03/27/24

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 9
<b>Override Model</b>	<b>Dining Rooms</b> 1
<b>Story Height</b> 2	<b>Bedrooms</b> 4
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 05-Old Style	<b>Full Baths</b> 1
<b>Year Built</b> 1111	<b>Half Baths</b> 1
<b>Eff Year Built</b> 1950	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 8
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> 0-No Basement	<b>T3 Rec Rm Area</b>
<b>Heating</b> 4-Heat Pump	<b>T4 Rec Rm Area</b>
<b>Heat Fuel Type</b>	<b>Fin Bsmt Liv Area</b> 0
<b>System</b>	<b>WBFP Stacks</b> 0
<b>Attic</b> 0-None	<b>WBFP Openings</b> 0
<b>Phy. Condition</b> A-Average Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 0	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C+1	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.4
<b>GRM Econ Rents</b>	<b>GRM Factor</b> 1
<b>GRM Units</b>	<b>GRM Value</b> 0



**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					900						
1			OFF		208						4,600
2		CSP	1SF	1SF	336						31,000
3			OFF		45						1,000
4		CSP	1SF		144						8,100
5			1SF		27						1,400

**Dwelling Computations**

<b>Base Price</b>	115,720	<b>% Good</b>	50
<b>Plumbing</b>	4,400	<b>Market Adj</b>	
<b>Basement</b>	0	<b>Functional</b>	
<b>Heating</b>	5,270	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.4
<b>Subtotal</b>	125,390	<b>Additions</b>	23,100
<b>Ground Floor Area</b>	900		
<b>Total Living Area</b>	2,643	<b>Dwelling Value</b>	120,120
<b>Dwelling Notes</b>			

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	AB2-Flat Barn	1111		24x30	720	C	1			A			5,300

**Condominium / Mobile Home Information**

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

**Misc & Gross Bulding Values**

<b>Misc Building No</b>	<b>Misc Adjusted Value</b>
<b>Gross Building:</b>	

Situs : 61 E WALNUT ST

Parcel Id: 26-021-00-155-00

LUC: 510

Card: 1 of 1

Tax Year: 2024

Printed: 03/27/24

**Comments**

Number	Code	Status	Comment
1	OFC	LC	20000816 PMP C#01 - PICK UP BY SURVEY

**Situs : 61 E WALNUT ST**

**Parcel Id: 26-021-00-155-00**

**LUC: 510**

**Card: 1 of 1**

**Tax Year: 2024**

**Printed: 03/27/24**

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Parcel Summary

Values

Land

Sales

CALIVAG District

Dwelling

Commercial

Outbuildings

Manufacturer

Home

Photos

Map

Sketch

Tax Summary

Prior Tax Year

Payment History

Yearly Summary

Special Assessments

Hearing & Tracking

Tax Distribution

PARID: 260210015500

NBHD: 54200

NELSON PHILLIP

JUR: 04

ROLL: RP

61 E WALNUT ST

Appraised Value (100%)

Year	
2023	
Appraised Land	\$22,900
Appraised Building	\$125,400
Appraised Total	\$148,300
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$8,020
Assessed Building	\$43,890
Assessed Total	\$51,910
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$17,600	\$89,600	\$107,200	\$0
2022	\$17,600	\$89,600	\$107,200	\$0
2023	\$22,900	\$125,400	\$148,300	\$0

1 of 1

[Return to Search Result](#)

Actions

- [Neighborhood Sales](#)
- [Printable Summary](#)
- [Printable Version](#)

Reports

To print tax bill, click "Tax Bill" link below and press the "Go" button.

Please disable the pop-up blocker on your web browser before using

Go



3 bd | 2 ba | 2,652 sqft

192 W Jefferson St, Jefferson, OH 44047

**Sold**

: \$69,900 | Sold on 11/27/23 | Zestimate®:

**\$68,000**

Est. refi payment: \$452/mo Refinance your loan

Home value | Owner tools | Home details | Neigh >

Zillow Home Loans

AA

zillow.com



*26.36  
PER SQ FT*



3 bd | 2 ba | 3,000 sqft

54 W Jefferson St, Jefferson, OH 44047

**Sold**

: \$105,000 | Sold on 12/05/23 | Zestimate®:  
**\$118,800**

Est. refi payment: \$678/mo **\$** Refinance your loan

Home value | Owner tools | Home details | Neig >

Zillow Home Loans

AA

zillow.com



35.00

**Prepared by:**  
Wayne Goldie  
Wgoldietbg@gmail.com

The Basement Guys of Cleveland  
TheBasementGuysCleveland.com  
O 330-333-9322

**Prepared on:**  
5-2-22

**Prepared for:**  
Phil Nelson  
C 440-813-4489

**Proposal**

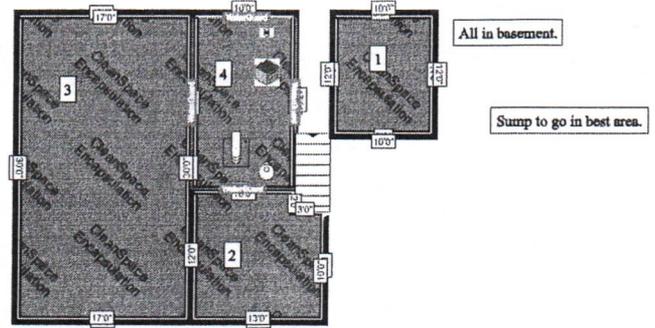
**Job location:**  
61 East Walnut Street  
Jefferson, OH 44047

## Product List

WaterGuard .....	62 ft	WaterGuard Port .....	1	SuperSump .....	1
CleanSpace Crawlspace Encapsulation	1452 sqft	SaniDry Sedona .....	1		

## Project Summary

My Basement .....	\$17,432.80
Total Investment .....	\$17,432.80
On Call Discount .....	\$3,026.56
<b>Total Contract Price .....</b>	<b>\$14,406.24</b>
Deposit Required - 10% .....	\$1,440.62
Deposit Paid .....	\$0.00
<b>Amount Due Upon Installation .....</b>	<b>\$14,406.24</b>



## Customer Consent

Any alteration from the above specifications and corresponding price adjustment (if necessary) will be made only at the Customer's request or approval. Completing the work in this Proposal at the time scheduled is contingent upon accidents or delays beyond our control. This Proposal is based primarily on the Customer's description of the problem. This Proposal may be withdrawn if not accepted by the Customer within 120 days.

**Authorized Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

Acceptance of Contract— I am/we are aware of and agree to the contents of this Proposal, the attached Job Detail sheet(s), and the attached Limited Warranty, (together, the "Contract"). You are authorized to do the work as specified in the Contract. I/we will make the payment set forth in this Contract at the time it is due. I/we will pay your service charge of 1-1/3% per month (16% per annum) if my/our account is 30 days or more past due, plus your attorney's fees and costs to collect and enforce this Contract.

**Customer Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

Piering at depths greater than 35 feet will require an additional cost **Initial** \_\_\_\_\_

393159

440-813-9877

440-345-7112

NAME Bill Nelson		SHIP TO Will Smith Construction	
ADDRESS 61 E WALNUT ST.		ADDRESS 2687 Griggs Road	
CITY, STATE, ZIP Jefferson		CITY, STATE, ZIP Jefferson Ohio	

ORDER NUMBER	DEPARTMENT	SALESPERSON	WHEN SHIP	TERMS	HOW SHIP	DATE 7/25/22
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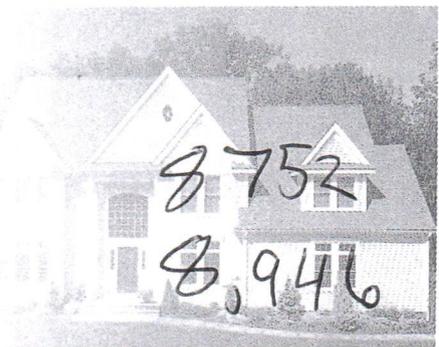
QUANTITY	DESCRIPTION	PRICE	AMOUNT
	2 <sup>nd</sup> Story Rubber Roof Truss		
	Remove existing Rubber		
	Redeck Decks with 7/16 OSB		
	Install EPDM Rubber Roofing		
	All Rubber to be glued down		
	All Rubber Trims needed will be applied		
	Existing shingles will be resented		
	where it meets the rubber		
	All debris removed from site		
	Labor - Material		\$9000
	2/3 before start and		
	Balance upon Completion		
	Thank You		
	WCS		

BUYER:



# WINDOW NATION

WINDOWS • SIDING • DOORS



## WINDOW PROPOSAL

Today's Date: \_\_\_\_\_ Window Consultant: \_\_\_\_\_

BIG BOX STORE	NATIONAL AVERAGE	WINDOW MODEL
# _____ x \$776 \$ _____	# _____ x \$17,641 \$ _____	<u>Grandview</u>
Job Cost*	<u>19,448</u>	\$ <u>21,406</u> <u>Valid for 1 Year</u>
Current Promotion	<u>11,862</u>	\$ <u>5,352</u>
Sale Price	<u>14,586</u>	\$ <u>16,054</u> <u>Valid for 30 Days</u>

<input checked="" type="radio"/> <b>CASH</b>	<input checked="" type="radio"/> <b>CASH DEFERRED</b>	<input type="radio"/> <b>FREEDOM PLAN</b>
50% Down* \$ _____	25% Down \$ _____	25% Down \$ _____
50% @ Completion \$ _____	75% Deferred \$ _____	75% Financed \$ _____
	for ___ mos.	\$ _____ per mo. for _____ mos.

\* 33% down payment required for MD residents

Handwritten calculations and totals:

- 8946 (crossed out)
- 10,696 (crossed out)
- 9530 (circled)
- 9724 (circled)

**Promotional Discounts: 5% Senior; 5% Military; 2% Cash; 5% Teacher; 5% Initial Visit Discounts cannot be combined.**



# Ashtabula County Auditor David Thomas

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

RECEIVED

JUN 26 2024

ASHTABULA COUNTY AUDITOR  
DAVID THOMAS

BOR #2023-0136

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
26-021-00-155-00	\$148,300	\$91,000

**Resolution:** Set total value at **\$119,700** adjusting grade and current condition of property.

I ACCEPT the resolution and waive my right to appeal this result.

Signature:  Date: 6/20/24

Print Name: PAUL NELSON

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I DECLINE the resolution and understand a hearing will be scheduled.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_



# Ashtabula County Auditor David Thomas

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

June 11, 2024

Phillip & Suzanne Nelson  
61 E Walnut St  
Jefferson, OH 44047

BOR 2023-0136

Dear Property Owner:

After reviewing your complaint, analyzing the property record card, and evaluating other available information about your property, the County Auditor's office proposes a settlement. The attached settlement worksheet represents the current opinion of the Auditor.

If you agree with the Resolution, sign and return the worksheet to the Auditor within fourteen (14) days of this mailing. In doing so, and if the Board of Revision also agrees to the settlement, you will receive a Result Letter stating the acceptance by the Board.

If you disagree with the Resolution, sign and a hearing will be scheduled with the Board of Revision. If the Auditor does not receive your signed acceptance within fourteen (14) days, it is presumed that you disagree, and a hearing will be scheduled.

If you have any questions regarding this proposal, please call 440-576-1484.

Sincerely,

---

David Thomas  
Ashtabula County Auditor

# NON-HEARING MINUTES

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**BOR Case:** 2023-0136

**Case Name:** PHILLIP & SUZANNE NELSON

**Case Type:** VL

## Board Members

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

Others present:

Alex Iarocci, Treasurer Alternate

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**Complainant Seeks:** \$91000

**Subject Parcel:** 260210015500

**Auditor Value:** \$148300

# NON-HEARING MINUTES

BOR Case: 2023-0136

Owner Name: PHILLIP & SUZANNE NELSON

## Board Action

Motion to:  Agree  Set Value \$119,700

CAUV Reinstatement-  All Acres  No Acres  Set Acres \_\_\_\_\_

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

signed offer letter from owner, change condition and CDU to fair, grade to C.

Was Made by: David

2<sup>nd</sup> by: Kathryn

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

Motion therefore:  Passed  Failed

Decision Date: 6/27/24

Schedule for Hearing: no



David Thomas, Auditor  
Secretary of the Board of Revision

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: 2023-0136**

PHILLIP & SUZANNE NELSON  
 61 E WALNUT ST  
 JEFFERSON OH 44047

<p>Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly. <b>Result Below.</b></p>	<p>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.</p>
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PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
26-021-00-155-00	510-1FAMILY PLTD	26-JEFFERSON TWP-JEF VIL-J A LSD		2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$22,900	\$125,400	\$148,300	
<b>Adjustment:</b>	\$0	-\$28,600	-\$28,600	
<b>New Value:</b>	\$22,900	\$96,800	\$119,700	
<b>RESULT: VLD - VALUE DECREASE. SET VALUE AT \$119,700 PER SIGNED OFFER LETTER</b>				

  
 Board of Revision