



Tax year 2023 BOR no. 0139
 County Ashtabula Date received _____

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	<u>Aaron Miller</u>	<u>14380 Old State Rd.,</u>	
2. Complainant if not owner		<u>Middlefield, OH 44062</u>	
3. Complainant's agent			
4. Telephone number and email address of contact person			
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>48-007-00-016-00</u>		<u>6012 Depot Rd. Saybrook Township</u>	
7. Principal use of property <u>farm use / agriculture</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>48-007-00-016-00</u>	<u>\$ 60,000</u>	<u>\$ 144,900</u>	
9. The requested change in value is justified for the following reasons: <u>The buildings on the property are for agricultural use and not a dwelling.</u>			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 3/23/22
 and sale price \$ 40,000 ; 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 8/22 and total cost \$ 20,000

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 3/18/24 Complainant or agent (printed) Avon Miller Title (if agent) _____

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 18 day of March 2024

Notary [Signature]



STEPHEN MEGYESI
Notary Public - State of Ohio
My Commission Expires
October 1, 2027

Situs : 6012 DEPOT RD

Map ID: 48-007-00-016-00

LUC: 101

Card: 1 of 1

Tax Year: 2023

Printed: 03/27/24

CURRENT OWNER
MILLER AARON
14380 OLD STATE ROAD
MIDDLEFIELD OH 44062

CAUV Y
Field Review Flag: O-NEW OTHER BUILDING

GENERAL INFORMATION
Routing No. 007-00 016-00
Class A
Living Units 1
Neighborhood 68500
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
T 12--17

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	H	12000	1.0000	100	0			15,600
A	0	0	1.1443		0			
A	S	12000	17.2736	32	0	1	-15	73,300
								88,900

Total Acres: 19.4179 Legal Acres: 19.42 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	31,120	88,900	88,900	0	0
Building	19,600	56,000	56,000	0	0
Total	50,720	144,900	144,900	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	96,300		96,300
2021	59,700		59,700
2022	59,700		59,700

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
10/10/23	N/A		CABIN		Recheck Next Year
10/04/22	R2022-0087			Electrical Permit	Close Permit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
03/23/22	320,000	1-Land Only	Z-Validated Multiple Parcels		GW-General Warranty	MILLER DANIEL D
11/19/19	150,000	2-Land And Building	N-Not Open Market / Not Arm'S Leng		SV-Survivorship	HEMLOCK HOLDINGS LLC
06/24/19	480,000	2-Land And Building	M-Sale Involving Multiple Parcels	685/1209	GW-General Warranty	SAYBROOK BUSINESS PARK
05/22/98		1-Land Only	U-Not Validated		ET-Temp Exempt	SAYBROOK INVESTMENT

Entrance Information

Date	ID	Entry Code	Source
01/13/14	DAA	6-Occupant Not Home	3-Other
09/29/23	CC	6-Occupant Not Home	3-Other

Property Notes
CABIN & BARN 50% 1-1-23 100% 1-1-24
CK 24 FOR CF IN BARN
Note Codes:
AN-Appraiser'S Note

Situs : 6012 DEPOT RD

Parcel Id: 48-007-00-016-00

LUC: 101

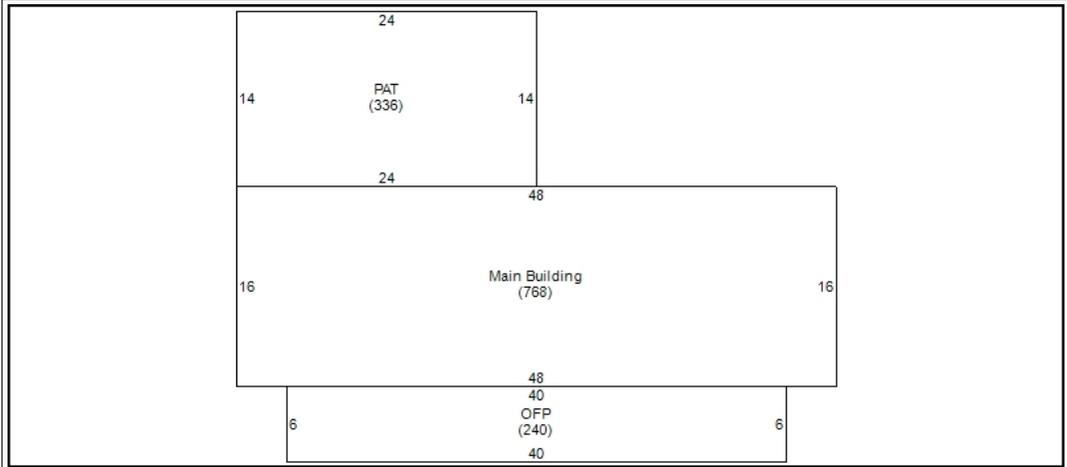
Card: 1 of 1

Tax Year: 2023

Printed: 03/27/24

Dwelling Information

Valuation Method D	Total Rooms 4
Override Model	Dining Rooms 0
Story Height 1	Bedrooms 2
Construction 1-Wood/Vinyl	Family Rooms 0
Style 15-Log Home	Full Baths 1
Year Built 2022	Half Baths 0
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures 6
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating 3-Central A/C	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic 0-None	WBFP Openings
Phy. Condition A-Average Condition	WBFP Add'l Stry
Int vs Ext Cond 2-Same	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade C-2	Cost & Design 0
CDU AV-AVERAGE	Functional
% Good Ovr	Economic
% Complete 50	NBHD Fact 1.4
GRM Econ Rents	GRM Factor 1
GRM Units	GRM Value 0



Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					768						
1			PAT		336						1,100
2			OFF		240						4,500

Dwelling Computations

Base Price	52,890	% Good	97
Plumbing	1,300	Market Adj	
Basement	5,060	Functional	
Heating	2,410	Economic	
Attic	0	% Complete	50
Other Features	0	C&D Factor	
		Adj Factor	1.4
Subtotal	61,660	Additions	5,500
Ground Floor Area	768	Dwelling Value	45,750
Total Living Area	768		

Dwelling Notes

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	AP1-Pole Bldg	2022		30x40	1,200	C	1		A	A		50	8,500
2	RC2-Canopy	2022		10x40	400	C	1		A	A		50	1,700

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 : 6012 DEPOT RD

Parcel Id: 48-007-00-016-00

LUC: 101

Card: 1 of 1

Tax Year: 2023

Printed: 03/27/24

Comments

Number	Code	Status	Comment
7	OFC	MI	APPLIED FOR CAUV FOR TY 2024
6	FLD	NC	9/29/23 CC CABIN & BARN 50% 1-1-23 EST 100% NOW - RE CK 24 FOR CF IN BARN
5	OFC		ADDRESS 6012 DEPOT RD PER PLANNING 8/17/22
4	OFC	NS	NEW SPLIT 20.0088 AC TO 48-007-00-016-01 BAL. 19.4179 AC CONV# 1400 4-9-21
3	FLD	RV	REV 2020 LAND HAS BEEN TIMBERED
2	OFC	RV	SALE INCL PLC 480070001400,017-00,017-04,480080002000,480150003700,480160000900
1	OFC	SS	NEW SURVEY FROM 40 AC TO 39.4267 AC 9/23/19

Situs : 6012 DEPOT RD

Parcel Id: 48-007-00-016-00

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Card: 1 of 1

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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: 2023-0139

June 11 2024

AARON MILLER
14380 OLD STATE RD
MIDDLEFIELD OH 44062

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

July 10, 2024 at 10:30 AM

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0139 filed for tax year 2023 by AARON MILLER and described as follows:

Parcel ID(s):

1) 48-007-00-016-00 located at 6012 DEPOT RD, the market value is \$144,900. The market value sought is \$60,000.

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

IN THE COURT OF COMMON PLEAS
ASHTABULA COUNTY, OHIO

FILED
2024 JUN 20 PM 3:59
APRIL DANIELS
CLERK OF COURTS
COMMON PLEAS COURT
ASHTABULA CO OH

BOARD OF HEALTH FOR THE ASHTABULA)
COUNTY GENERAL HEALTH DISTRICT,)
12 West Jefferson Street)
Jefferson, Ohio 44047)

Plaintiff,)

vs.)

AARON MILLER)
14380 Old State Rd)
Middlefield, OH 44062)

Defendant.)

CASE NO. 2023 CV 218

JUDGE DAVID SCHROEDER

FINAL ORDER:
AGREED JUDGMENT ENTRY

This matter came before the Court on the 20th day of June 2024 on Plaintiff's Complaint.

The Plaintiff appeared with counsel, Calvin Nguyen, Esq., Asst. County Prosecutor.

The Defendant appeared with counsel, Michael Rossi.

The parties have reached an agreement and desire for that agreement to be the Order of this Court.

The parties hereby AGREE as follows:

1. Defendant is the owner of property located at (no assigned address) the corner of North Bend Road and Depot Road, Saybrook Township, Ashtabula County, Ohio, (parcel #48-007-00-016-00).
2. Said property is claimed to be in violation of private water system, sewage disposal and plumbing regulations due to the presence of unapproved dwelling construction without inspections, approvals, or permits.
3. On the property are three structures: a barn, a cabin, and a temporary shed. The structure in question is the cabin.
4. Plaintiff waives any objections to zoning with other existing buildings on property

pursuant to the Zoning Inspector case in Ashtabula Municipal Court.

5. Defendant agrees to hire a licensed plumber to perform pressure test for the plumbing system.
6. Defendant agrees to ensure that the building in question passes pressure test for the plumbing system.
7. Defendant agrees to ensure that the plumbing system is reasonably conformed to the health code as reasonably determined by the Health Department.
8. Defendant agrees to apply for a septic, plumbing, and private water system permit within three (3) weeks.
9. Defendant agrees to pursue final approval for septic, plumbing, and private water system, not later than eight to twelve (8-12) weeks after granting of permits for septic, plumbing, and the private water system.
10. Defendant agrees to comply with all permitting and inspections requirements in the future as necessary.
11. Plaintiff agrees to waive all claims and hold harmless for Health Department violations in lieu of compliance.
12. The parties agree to a full inspection of the premises with a representative of the Health Department.
13. The cost is to be divided evenly between the parties.
14. The parties agree to a status Conference within one hundred and twenty (120) days from date of entry of this Order to ensure compliance with the above requirements.
15. The Status Conference shall be set on the 31st day of October, 2024 at the hour of 8:30 A.M.

The Court being sufficiently satisfied and advised, the parties' agreement is hereby the Order of this Court, all which is hereby ORDERED, ADJUDGED, AND DECREED.

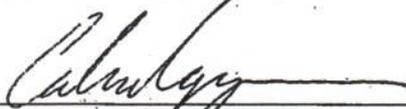
The Clerk shall serve notice of this judgment and its date of entry upon the journal upon Assistant Prosecutors Calvin Nguyen and Michael Angiolelli; and Defendant Aaron Miller and attorney Michael Rossi.



Judge David Schroeder
Court of Common Pleas

Prepared by:

COLLEEN M. O'TOOLE (0053652)
COUNTY PROSECUTOR



CALVIN NGUYEN (0103142)
ASST. PROSECUTOR

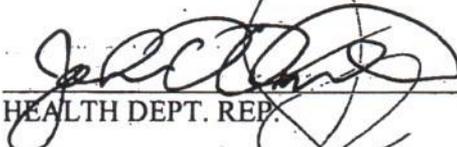
HAVING SEEN AND AGREED:



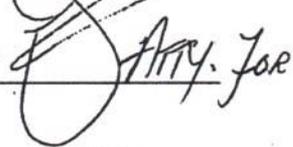
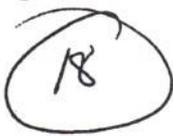
PROSECUTOR



HEALTH DEPT. REP.



HEALTH DEPT. REP.


AARON MILLER
DEFENDANT
Att. Joe

FILED

2024 MAR 01 9:44 AM

IN THE ASHTABULA MUNICIPAL COURT
ASHTABULA, OHIO

ASHTABULA
MUNICIPAL COURT

STATE OF OHIO)	CASE NO. 23CRB00187
VS)	JUDGE LAURA DIGIACOMO
AARON MILLER)	
DEFENDANT)	<u>JUDGMENT ENTRY</u>

This matter came before the Court on February 25, 2024 on a Motion for Reconsideration filed by the State of Ohio. Due to a clerical error, the court was not aware of the State's brief that was filed timely in this case. However, the court has now reviewed the State's brief and finds that the case law provided can be distinguished from the case at bar. The court still finds that State has not proved the defendant's guilt beyond a reasonable doubt, and therefore; finds the defendant not guilty.

IT IS SO ORDERED.


JUDGE LAURA DIGIACOMO

*The parties have 30 days to appeal this decision.

c.c. Solicitor's Office
Atty Michael Rossi

HEARING MINUTES

Case Type VL

The Hearing of Board of Revision Case 2023-0139, AARON MILLER 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

Aaron Miller, owner

Complainant Seeks: \$60,000

Subject Parcel: 480070001600

Auditor Value: \$144,900

Hearing No # 5

HEARING MINUTES

BOR Case: 2023-0139

Owner Name: AARON MILLER

Board Action

Motion to: Agree Set Value \$

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

failure to meet burden of proof. Regardless if building is used for agriculture purposes, it is
still valued and taxed as real property. Change style from log home to cabin.

Was Made by: Kathryn

2nd by: Alex

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

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: 2023-0139

AARON MILLER
14380 OLD STATE RD
MIDDLEFIELD OH 44062

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
48-007-00-016-00	101-GRAIN GEN FARM	48-SAYBROOK TWP-ASHTABULA A CSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$88,900	\$56,000	\$144,900	
Adjustment:	\$0	\$0	\$0	
New Value:	\$88,900	\$56,000	\$144,900	

RESULT: NO VALUE CHANGE. FAILURE TO MEET BURDEN OF PROOF. CHANGE STYLE FROM LOG HOME TO CABIN


Board of Revision