

Exhibit 1 and Attachment for Questions 10

Parcel ID: 123270003600

NBHD: 87900

1138 Lake Rd, Conneaut Ohio 44030

We (Paul & Suzana Koch) disagree with the current total assessed value of \$225,600 of 1138 Lake Road "(Property)". We purchased the Property on 1/17/2017 from Frances Holden, Successor Trustee of The Smiley Family Trust and Kathryn Horwood, Successor Trustee of The Smiley Family Trust for \$150,000.

We are completely unrelated to the Executrix, George & Clara Smiley, and The Smiley Family Trust. We have no common business interest and have exchanged no other property. We do not rent out 1138 Lake Road, nor do we intend to rent it in the future.

There have been no major renovations or improvements to the property since acquisition.

Upon reviewing the 2023 Valuation, we decided to have an appraisal performed by Roberta S. Madar-Pruett from Paul E. Madar & Assoc., Inc. to determine the tax value as of 1/1/2023. The appraiser came to the conclusion that the Fair Market Value on 1/1/2023 is \$210,000. Please find this appraisal attached.

We respectfully request the Total Appraised Value be changed from \$225,600 to \$210,000 for a reduction of \$15,600 and the corresponding Assessed Value be reduced from \$80,680 to \$73,500.

If you need any additional information, please contact us at (330) 998-8181 or at 8467 Vera Dr. Brecksville, Ohio 44141.

Respectfully Submitted,

Paul C. Koch



Suzana K. Koch Esq.

