

PROPERTY VALUE DISPUTE 2023 TAXES
(PREPARED 3-15-2024)

PERMANENT PARCEL: 03-002-00-011-01

OWNER: RESERVE ENVIRONMENTAL SERVICES INC
4633 Middle Road
Ashtabula Ohio 44005

Reserve Environmental Services Inc (RES) has undergone major changes in the last decade and does not operate as it has in the past. We are filing this information because we dispute the valuation the County has placed on the property value of this parcel.

This property is zoned Industrial. This parcel is 11.96 acres and has several structures. The County valuation on the Auditor web site for all the buildings is \$341,800, land \$44,400, for a total of \$386,200. Considering the condition and current use of buildings as well as the overall use and condition of the property, the owners challenge this valuation.

The property no longer functions as a manufacturing/processing plant. There is no polishing treatment occurring. There is an office maintained for only ground water monitoring purposes on this parcel and adjacent parcels. Income statements are included for reference.

The asphalt pavement is in very poor condition. The scales are non functioning. Several of the buildings are slated for demolition as soon as funds are secured. Pictures are included for reference.

RES proposes the property valuation to be \$100,900.



03-002-00-009-00

03-001-00-001-00

03-002-00-013-01

03-002-00-011-01

03-003-00-006-00

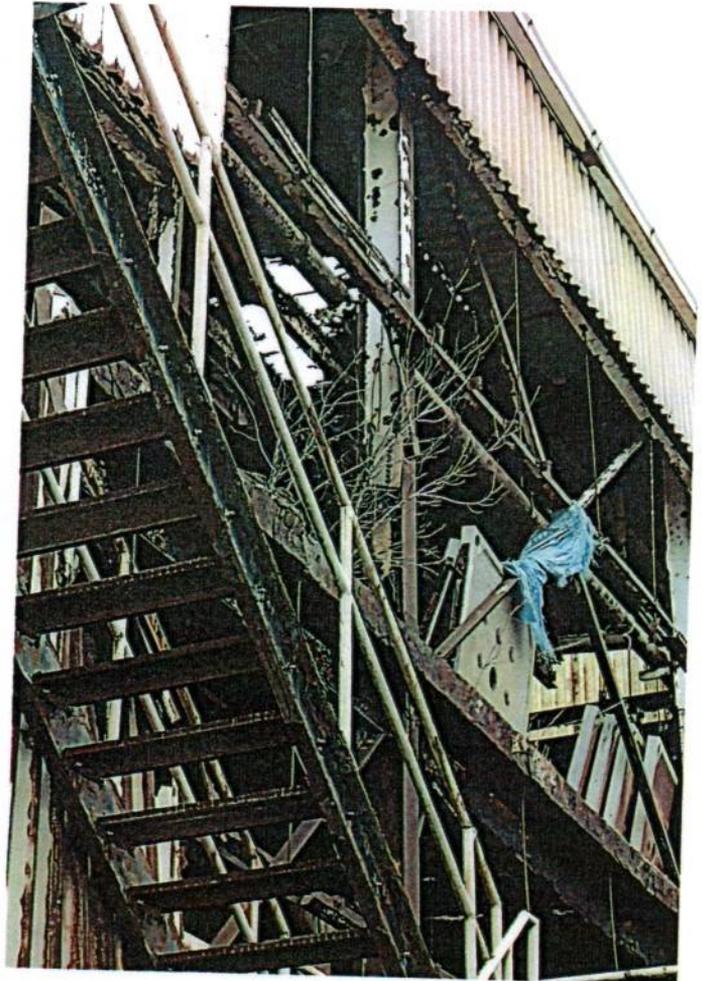
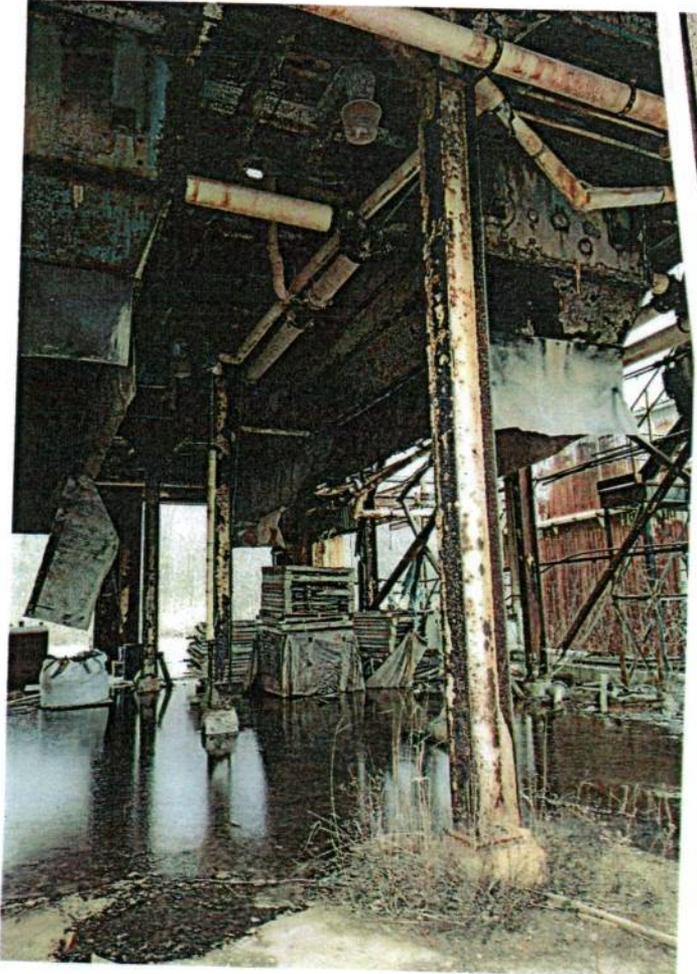
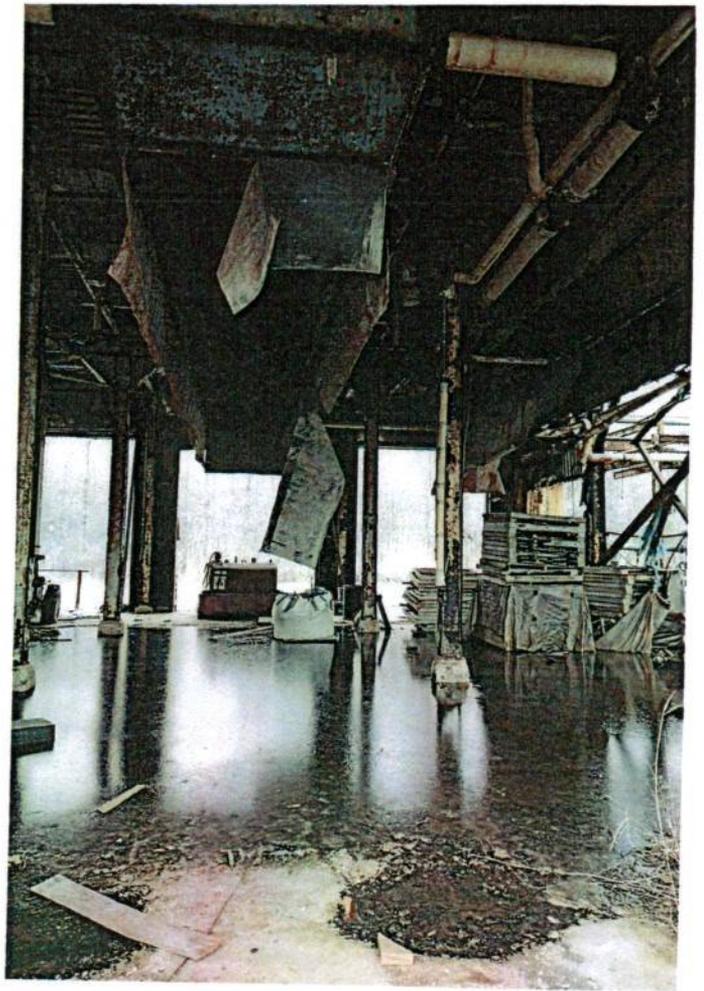
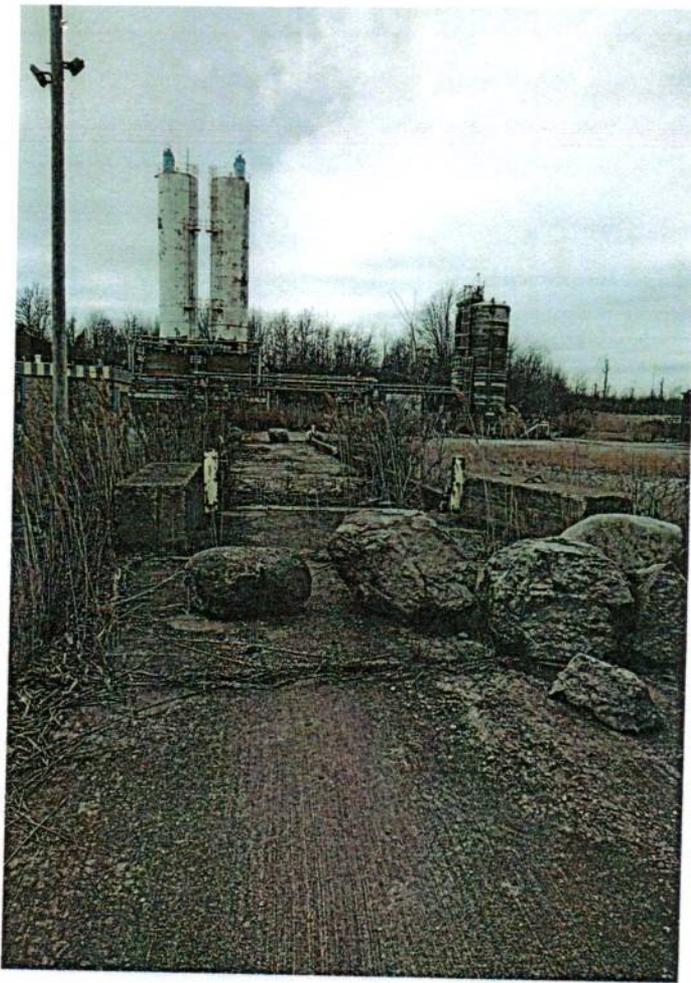
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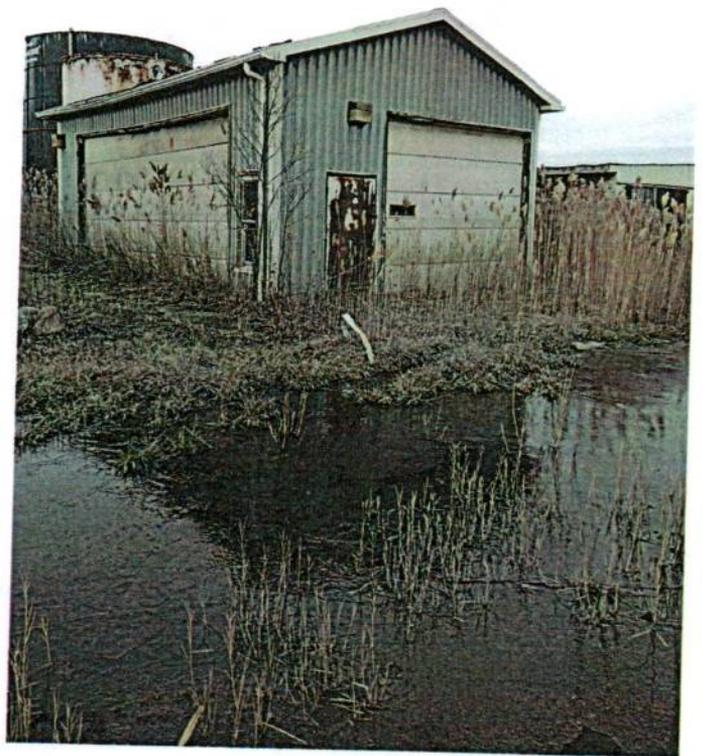
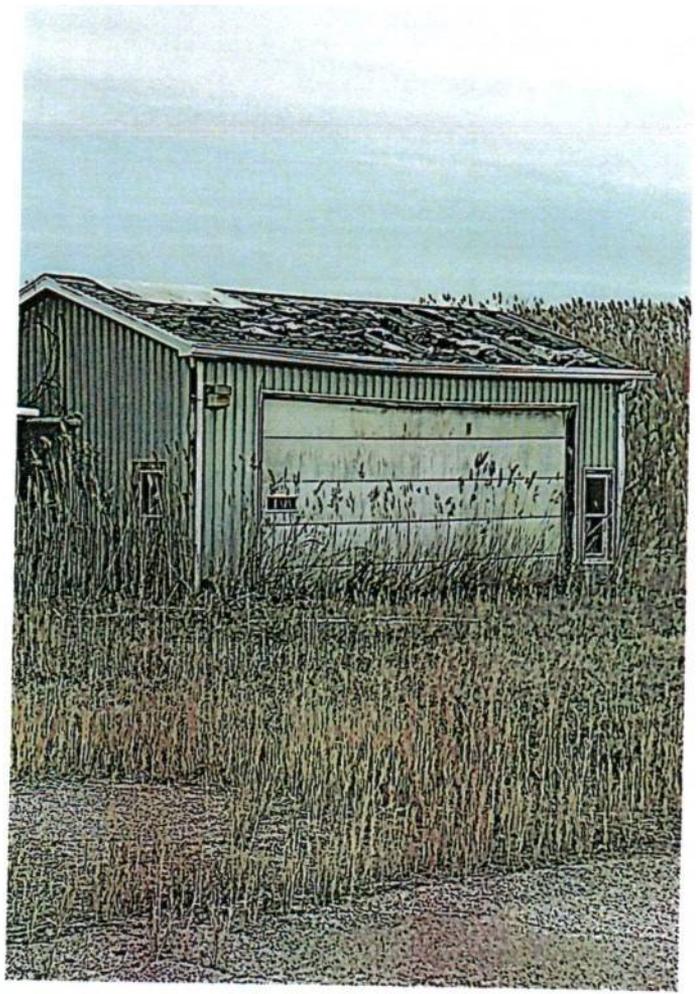
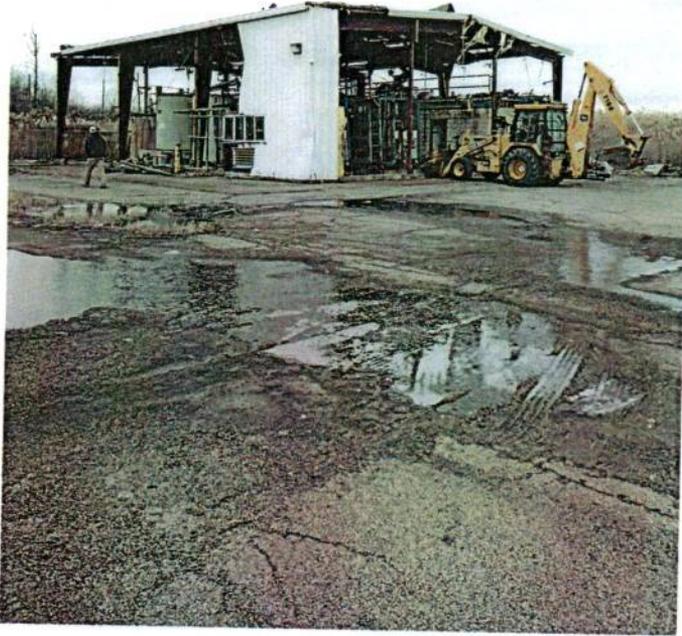
Income Statement
01/01/19 To 12/31/19

	2019 Current Year				2018 Prior Year			
	Current Period	%	YTD	%	Current Period	%	YTD	%
Total Income	0	0.0	0	0.0	0	0.0	0	0.0
Direct Job Expenses								
LABOR-PLANT OPERATIONS	36,720	0.0	36,720	0.0	37,368	0.0	37,368	0.0
Total Direct Job Expenses	36,720	0.0	36,720	0.0	37,368	0.0	37,368	0.0
Gross Profit	(36,720)	0.0	(36,720)	0.0	(37,368)	0.0	(37,368)	0.0
G & A Expenses								
REAL ESTATE TAXES	33,256	0.0	33,256	0.0	32,100	0.0	32,100	0.0
PAYROLL INSURANCE & TAXES	13,786	0.0	13,786	0.0	13,347	0.0	13,347	0.0
HOSPITALIZATION	27,498	0.0	27,498	0.0	26,078	0.0	26,078	0.0
LAB SUPPLIES AND TESTING	67,015	0.0	67,015	0.0	58,878	0.0	58,878	0.0
POND MAINTENANCE	29,830	0.0	29,830	0.0	10,818	0.0	10,818	0.0
PLANT MAINTENANCE	8,314	0.0	8,314	0.0	13,508	0.0	13,508	0.0
FILTER PRESS MAINTENANCE	(19,248)	0.0	(19,248)	0.0	0	0.0	0	0.0
TRUCK REPAIR	1,829	0.0	1,829	0.0	0	0.0	0	0.0
PERMITS	4,410	0.0	4,410	0.0	9,110	0.0	9,110	0.0
DEPRECIATION	0	0.0	0	0.0	6,956	0.0	6,956	0.0
OFFICE UTILITIES	24,221	0.0	24,221	0.0	30,275	0.0	30,275	0.0
OFFICE EXPENSE	6,338	0.0	6,338	0.0	9,609	0.0	9,609	0.0
OFFICE AND OFFICER SALARIES	48,000	0.0	48,000	0.0	48,000	0.0	48,000	0.0
PROFESSIONAL AND LEGAL EXPENSE	17,958	0.0	17,958	0.0	13,792	0.0	13,792	0.0
BANK FEES	1,095	0.0	1,095	0.0	1,105	0.0	1,105	0.0
COMPANY CONTRIBUTION-401K PLAN	0	0.0	0	0.0	3,197	0.0	3,197	0.0
Total G & A Expenses	264,303	0.0	264,303	0.0	276,772	0.0	276,772	0.0
Income from Operations	(301,023)	0.0	(301,023)	0.0	(314,140)	0.0	(314,140)	0.0
Other Income (Expenses)								
INTEREST EARNED	21,002	0.0	21,002	0.0	0	0.0	0	0.0
Total Other Income (Expenses)	21,002	0.0	21,002	0.0	0	0.0	0	0.0
Net Profit (Loss)	(280,021)	0.0	(280,021)	0.0	(314,140)	0.0	(314,140)	0.0

Income Statement
01/01/21 To 12/31/21

	2021 Current Year				2020 Prior Year			
	Current Period	%	YTD	%	Current Period	%	YTD	%
Total Income	0	0.0	0	0.0	0	0.0	0	0.0
Direct Job Expenses								
LABOR-PLANT OPERATIONS	28,966	0.0	28,966	0.0	36,176	0.0	36,176	0.0
Total Direct Job Expenses	28,966	0.0	28,966	0.0	36,176	0.0	36,176	0.0
Gross Profit	(28,966)	0.0	(28,966)	0.0	(36,176)	0.0	(36,176)	0.0
G & A Expenses								
REAL ESTATE TAXES	27,631	0.0	27,631	0.0	27,600	0.0	27,600	0.0
PAYROLL INSURANCE & TAXES	9,950	0.0	9,950	0.0	12,720	0.0	12,720	0.0
HOSPITALIZATION	23,600	0.0	23,600	0.0	19,653	0.0	19,653	0.0
LAB SUPPLIES AND TESTING	54,262	0.0	54,262	0.0	68,966	0.0	68,966	0.0
POND MAINTENANCE	10,745	0.0	10,745	0.0	5,934	0.0	5,934	0.0
PLANT MAINTENANCE	0	0.0	0	0.0	(5,450)	0.0	(5,450)	0.0
MFU - CARBON UNIT EXPENSE	9,382	0.0	9,382	0.0	0	0.0	0	0.0
TRUCK REPAIR	53	0.0	53	0.0	354	0.0	354	0.0
PERMITS	8,910	0.0	8,910	0.0	8,910	0.0	8,910	0.0
DEPRECIATION	154,435	0.0	154,435	0.0	154,435	0.0	154,435	0.0
OFFICE UTILITIES	25,484	0.0	25,484	0.0	22,193	0.0	22,193	0.0
OFFICE EXPENSE	2,017	0.0	2,017	0.0	2,625	0.0	2,625	0.0
OFFICE AND OFFICER SALARIES	20,000	0.0	20,000	0.0	48,000	0.0	48,000	0.0
PROFESSIONAL AND LEGAL EXPE	200	0.0	200	0.0	1,833	0.0	1,833	0.0
BANK FEES	1,055	0.0	1,055	0.0	1,060	0.0	1,060	0.0
Total G & A Expenses	347,725	0.0	347,725	0.0	368,832	0.0	368,832	0.0
Income from Operations	(376,690)	0.0	(376,690)	0.0	(405,008)	0.0	(405,008)	0.0
Other Income (Expenses)								
INTEREST EARNED	182	0.0	182	0.0	9,930	0.0	9,930	0.0
Total Other Income (Expenses)	182	0.0	182	0.0	9,930	0.0	9,930	0.0
Net Profit (Loss)	(376,508)	0.0	(376,508)	0.0	(395,077)	0.0	(395,077)	0.0





Parcel Summary

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CAUV/AG District

Dwelling

Commercial

Outbuildings

Manufacturer Home

Photos

Map

Sketch

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Hearing & Tracking

Tax Distribution

PARID: 030020001101
 NBHD: 8310C
 RESERVE ENVIRONMENTAL

JUR: 04
 ROLL: RP
 4633 MIDDLE RD

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Parcel

Address 4633 MIDDLE RD
 Unit
 Class I - INDUSTRIAL
 Land Use Code 399 - 399
 Tax Roll RP_OH
 Acres 11.96
 Political Subdivision
 Taxing District 03
 District Name ASHTABULA TWP-BUCKEYE LSD
 Gross Tax Rate 87.87
 Effective Tax Rate 77.57966
 Neighborhood 8310C

Owner

Owner RESERVE ENVIRONMENTAL SERVICES INC

Notes

Tax Mailing Name and Address

Mailing Name 1 RESERVE ENVIRONMENTAL
 Mailing Name 2 SERVICES INC
 Address 1 PO BOX 1038
 Address 2
 Address 3 ASHTABULA OH 44005
 Mortgage Company
 Mortgage Company
 Tax Year 2023

Legal

Legal Desc 1 11 & 14
 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	\$5,247.99
				\$5,247.99

Homestead Credits

Homestead Exemption NO
 2.5% Reduction NO

Actions

- Neighborhood Sales
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Reports

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Tax Bill

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Appraised Value (100%)

Year	2023
Appraised Land	\$44,400
Appraised Building	\$341,800
Appraised Total	\$386,200
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$15,540
Assessed Building	\$119,630
Assessed Total	\$135,170
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$44,400	\$341,800	\$386,200	\$0
2022	\$44,400	\$341,800	\$386,200	\$0
2023	\$44,400	\$341,800	\$386,200	\$0

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Land Summary

Line #	Land Class	Land Type	Land Code	Square Feet	Acres	Rate	Market Land Value
1	-	A-ACREAGE	3-RESIDUAL	300,564	6.9000	1,000.00	\$6,900.00
2	-	A-ACREAGE	1-PRIMARY SITE	217,800	5.0000	10,000.00	\$37,500.00
Total:				518,364	11.9000		\$44,400.00

Land 1 of 2 >

Line #	1
Land Type	A-ACREAGE
Land Code	3-RESIDUAL
Square Feet	300,564
Acres	6.9000
Land Units	
Actual Frontage	
Effective Frontage	
Override Size	7
Actual Depth	
Table Rate	1,200.00
Override Rate	1,000.00
Depth Factor	1
Influence Factor	
Influence Codes	
Nbhd Factor	1
Notes	0
Value	\$6,900.00
Exemption Pct	
Homesite Value	

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Commercial 1 of 3 >

Card 1
 Building Number 1
 Year Built 1991
 Effective Year Built
 Structure Code/Description 401 MFG/PROCESSING

Improvement Name RESERVE ENVIRO. SERV.
 Class -
 Grade C-2
 Sq.Ft. 10,380

Base RCN \$512,050
 Percent Good 44.8%
 Percent Complete %
 Total RCNLD \$229,420
 Building Factor 1
 Cost Value \$229,420

Units
 # Identical #
 Notes

Other Improvements
 Other Imp Value

- Actions**
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Reports
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Tax Bill ▲

Go

Summary of Interior/Exterior Data

Card	Line Number	Section	From Floor	To Floor	Area
1	1	1	01	01	3,180
1	2	2	01	01	4,020
1	3	1	02	02	720
1	4	1	02	02	2,460
2	1	1	01	01	3,551
3	1	1	01	01	3,808
3	2	1	02	02	3,808

Interior/Exterior Details 1 of 7 >

Card 1
 Line Number 1
 Section 1
 From Floor 01
 To Floor 01
 Area 3,180
 Use Group 082
 Class
 Physical Condition 3
 Construction 4-4
 Wall Height 10
 Interior Wall 2-2
 MS Class
 MS Quality Type
 MS Heat Description -
 Air 1-1
 Plumbing 2-2
 Units
 Base RCN \$213,300
 Depreciation 60
 Functional Depr.
 Economic Depr. 70
 Final Cost Value \$89,590

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Commercial < 2 of 3 >

Card	2
Building Number	2
Year Built	1994
Effective Year Built	
Structure Code/Description	401 MFG/PROCESSING
Improvement Name	POLISHING TREATMENT
Class	-
Grade	C-2
Sq.Ft.	3,551
Base RCN	\$154,360
Percent Good	1%
Percent Complete	%
Total RCNLD	\$1,540
Building Factor	1
Cost Value	\$1,540

Units
 # Identical #
 Notes

Other Improvements
 Other Imp Value

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Reports
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 Go

Summary of Interior/Exterior Data

Card	Line Number	Section	From Floor	To Floor	Area
1	1	1	01	01	3,180
1	2	2	01	01	4,020
1	3	1	02	02	720
1	4	1	02	02	2,460
2	1	1	01	01	3,551
3	1	1	01	01	3,808
3	2	1	02	02	3,808

Interior/Exterior Details 1 of 7 >

Card	1
Line Number	1
Section	1
From Floor	01
To Floor	01
Area	3,180
Use Group	082
Class	
Physical Condition	3
Construction	4-4
Wall Height	10
Interior Wall	2-2
MS Class	
MS Quality Type	
MS Heat Description	-
Air	1-1
Plumbing	2-2
Units	
Base RCN	\$213,300
Depreciation	60
Functional Depr.	
Economic Depr.	70
Final Cost Value	\$89,590

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Commercial < 3 of 3

Card 3
 Building Number 3
 Year Built 1994
 Effective Year Built
 Structure Code/Description 401 MFG/PROCESSING

Improvement Name FILTER PRESS BLDG
 Class -
 Grade C-2
 Sq.Ft. 7,616

Base RCN \$311,840
 Percent Good 25%
 Percent Complete %
 Total RCNLD \$77,960
 Building Factor 1
 Cost Value \$77,960

Units
 # Identical #
 Notes

Other Improvements
 Other Imp Value

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Summary of Interior/Exterior Data

Card	Line Number	Section	From Floor	To Floor	Area
1	1	1	01	01	3,180
1	2	2	01	01	4,020
1	3	1	02	02	720
1	4	1	02	02	2,460
2	1	1	01	01	3,551
3	1	1	01	01	3,808
3	2	1	02	02	3,808

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Card 1
 Line Number 1
 Section 1
 From Floor 01
 To Floor 01
 Area 3,180
 Use Group 082
 Class
 Physical Condition 3
 Construction 4-4
 Wall Height 10
 Interior Wall 2-2
 MS Class
 MS Quality Type
 MS Heat Description -
 Air 1-1
 Plumbing 2-2
 Units
 Base RCN \$213,300
 Depreciation 60
 Functional Depr.
 Economic Depr. 70
 Final Cost Value \$89,590

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Card #	Line #	Code Desc	Yr Built	Width x Length	Area Units	Grade	Mod Cds	Condition	Make Model	Serial No.	Title No.	Value
1	1	SH9 DETACHED OFFICE	1984	6 X 12	72 #	C		POOR				1,100
1	2	RG1 FRAME OR CB DETACHED GARAGE	1985	20 X 30	600 #	C		POOR				2,600
1	3	RS1 FRAME UTILITY SHED	1985	12 X 20	240 #	C		FAIR				400
1	4	RS1 FRAME UTILITY SHED	1988	7 X 12	84 #	C		FAIR				300
1	6	WA1 FENCE CHAIN LINK	1984	10 X 6000	60,000 #	C		FAIR				16,500
1	7	CI1 ASPHALT OR BLACKTOP PAVING	1984		150,000 #	C		POOR				12,000

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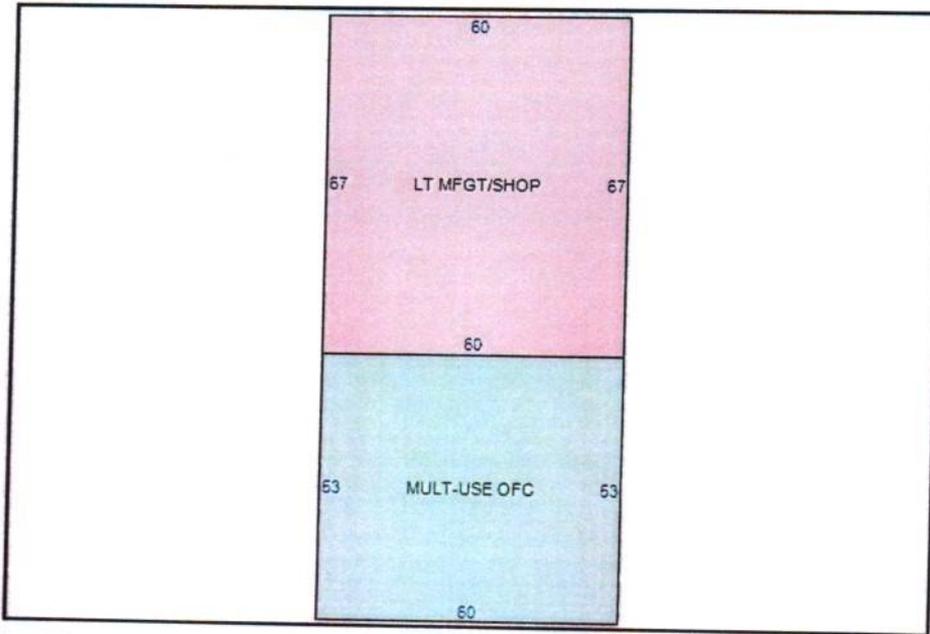
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Reports

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Tax Bill

Options

Type	Line #	Item	Area
Commercial	1	MULT-USE OFC - 082:MULTI-USE OFFICE	3,180
Commercial	2	LT MFGT/SHOP - 044:UTILITY SHOP	4,020
Commercial	3	MULT-USE OFC - 082:MULTI-USE OFFICE	720
Commercial	4	LT MFGT/SHOP - 044:UTILITY SHOP	2,460
Outbuilding	1	OFFICE - SH9:DETACHED OFFICE	72
Outbuilding	2	DET GARAGE - RG1:FRAME OR CB DETACHED GARAGE	600
Outbuilding	3	FRAME SHED - RS1:FRAME UTILITY SHED	240
Outbuilding	4	FRAME SHED - RS1:FRAME UTILITY SHED	84
Outbuilding	6	FENCE CHLK - WA1:FENCE CHAIN LINK	60,000
Outbuilding	7	ASPH PAVE - CI1:ASPHALT OR BLACKTOP PAVING	150,000

Click on an item to display it independently.

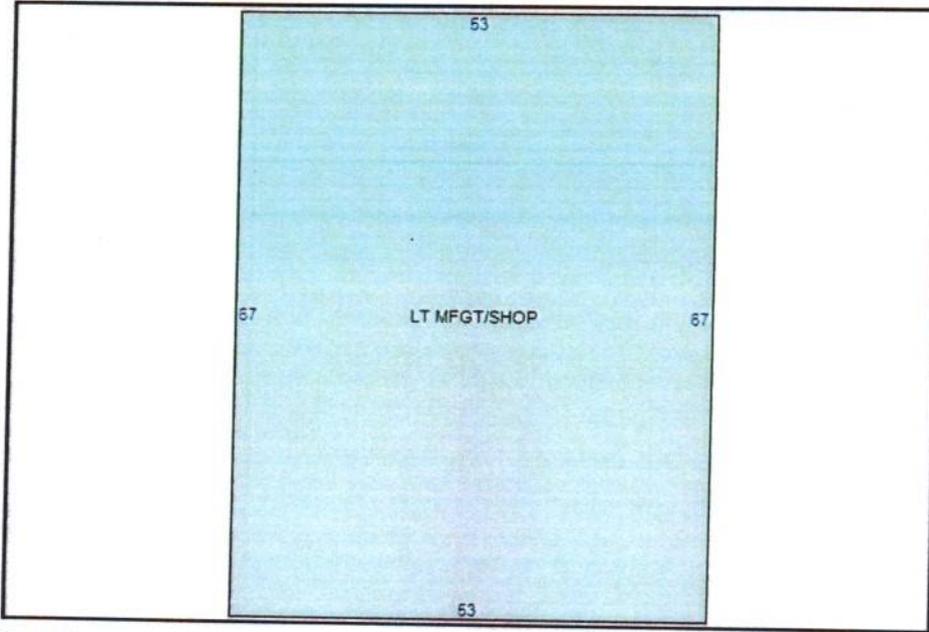
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- Actions**
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[Tax Bill](#)

Options

Type	Line #	Item	Area
Commercial	1	LT MFGT/SHOP - 044:UTILITY SHOP	3,551

Click on an item to display it independently.

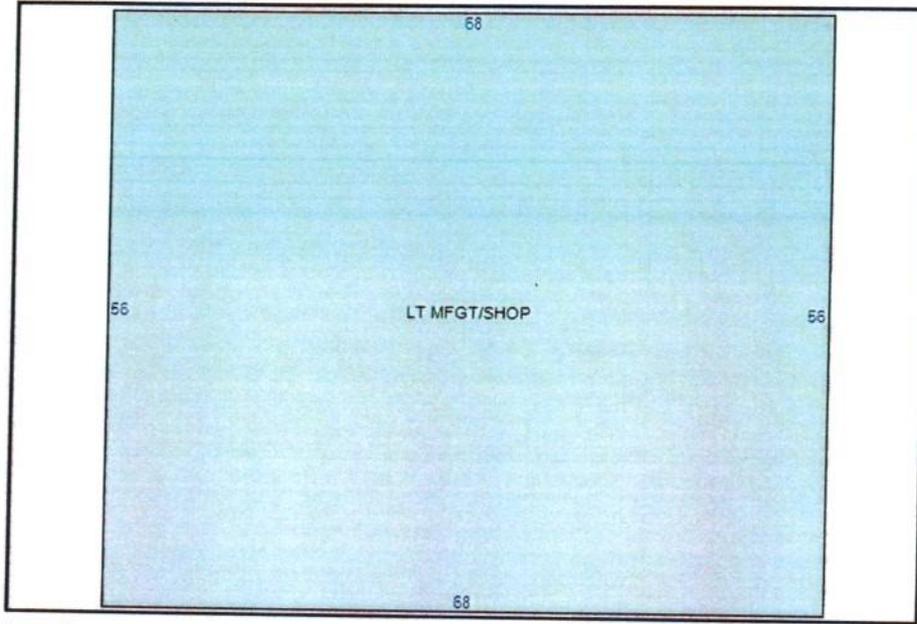
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- Hearing & Tracking
- Tax Distribution

PARID: 030020001101
 NBHD: 8310C
 RESERVE ENVIRONMENTAL

JUR: 04
 ROLL: RP
 4633 MIDDLE RD

1 of 1
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- Actions**
- [Neighborhood Sal](#)
 - [Printable Summar](#)
 - [Printable Version](#)

Reports
To print tax bill, clic
"Tax Bill" link below
and press the "Go"
button.
Please disable the j
up blocker on your
browser before usi

[Tax Bill](#)

Options

Type	Line #	Item	Area
Commercial	1	LT MFGT/SHOP - 044:UTILITY SHOP	3,808
Commercial	2	LT MFGT/SHOP - 044:UTILITY SHOP	3,808

Click on an item to display it independently.