

Tax year 2023 BOR no. 0219
 County Ashtabula Date received _____

FILED ON

MAR 27 2021

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	RESERVE ENVIRONMENTAL SERVICES INC	4633 MIDDLE RD, ASHTABULA	
2. Complainant if not owner			
3. Complainant's agent	SARAH KOSKI-NOUFER		
4. Telephone number and email address of contact person <u>440/997-5337 sarah@koskiconstructionco.com</u>			
5. Complainant's relationship to property, if not owner <u>REPRESENTATIVE</u>			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill		Address of property	
03-002-000-11-01		4633 MIDDLE RD, ASHTABULA	
7. Principal use of property <u>INDUSTRIAL - MONITORING GROUND WATER</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
03-002-000-11-01	\$100,900.	\$386,200.	\$285,300.
9. The requested change in value is justified for the following reasons: THIS BUSINESS NO LONGER OPERATES AS A TREATMENT OR PROCESSING PLANT. ON-SITE PERSONNEL ONLY MONITOR GROUND WATER.			

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale n/a
 and sale price \$ n/a ; 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 n/a and total cost \$ n/a.

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 03/27/2024 Complainant or agent (printed) SARAH KOSKI-NOUFER Title (if agent) REPRESENTATIVE

Complainant or agent (signature) *Sarah Koski Noufer*

Sworn to and signed in my presence, this 27 (Date) day of March (Month) 2024 (Year)

Notary *Mary H. Kiehl*

MARY H. KIEHL
NOTARY PUBLIC • STATE OF OHIO
Recorded in Ashtabula County
My commission expires June 11, 2028

Situs : MIDDLE RD

Map ID: 03-002-00-011-01

LUC: 399

Card: 1 of 3

Tax Year: 2023

Printed: April 1, 2024

CURRENT OWNER
RESERVE ENVIRONMENTAL SERVICES INC
5841 WOODMAN AVE
ASHTABULA OH 44004

Field Review Flag:

GENERAL INFORMATION
Routing No. 002-00 011-01
Class I
Living Units
Neighborhood 8310C
Alternate Id
District
Zoning



Property Notes
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
1-Primary Site	AC 5.0000	E-Economic	5-Shape Or Siz -25	37,500
3-Residual	AC 6.9000			6,900
Total Acres: 11.9		Legal Acres: 11.9		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	15,540	44,400	44,400	0	0
Building	119,630	341,800	341,800	0	0
Total	135,170	386,200	386,200	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	5-COST SUPPRESS INI				

Entrance Information			
Date	ID	Entry Code	Source
04/23/13	RBT	7-Vacant	3-Other

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

Property Factors
Topo: 2-Level
Utilities: 6-All
Street/Road: 0-Paved
Traffic: 3-Nominal
Location: 5-Secondary Strip
Spot Loc:

Legal Description
Parcel TieBack:
Legal Descriptions: 11 & 14
Addl.TieBack: N

Inspection Witnessed By _____

Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 1 of 3

Tax Year: 2023

Printed: April 1, 2024

Building Information	
Year Built/Eff Year	1991 /
Building #	1
Structure Type	401-Mfg/Processing
Identical Units	1
Total Units	
Grade	C-2
# Covered Parking	
# Uncovered Parking	
DBA	RESERVE ENVIRO. SERV.

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU

Interior/Exterior Information																	
Line	Lvl	Fr	To	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Int Fin	Partitions	Heating	Cooling	Plumbing	Phy Fun	%Comp	%Rent
1	01	01		3,180	166	082-Multi-Use Offic	10	08-Metal, S:	4-Pre-Engineered St	100	2-Normal	1-Hot Air	1-Central	2-Normal	3	3	
2	01	01		4,020	254	044-Utility Shop	20	08-Metal, S:	4-Pre-Engineered St	100	2-Normal	1-Hot Air	0-None	2-Normal	3	3	
3	02	02		720	36	082-Multi-Use Offic	10	08-Metal, S:	4-Pre-Engineered St	100	2-Normal	1-Hot Air	1-Central	2-Normal	3	3	
4	02	02		2,460	122	044-Utility Shop	10	08-Metal, S:	4-Pre-Engineered St	100	2-Normal	1-Hot Air	0-None	2-Normal	3	3	

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	3,180	082-Multi-Use Office	60		89,590
2	4,020	044-Utility Shop	60		72,790
3	720	082-Multi-Use Office	60		19,200
4	2,460	044-Utility Shop	60		47,840

Outbuilding Data												
Line	Type	Yr Blt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
1	SH9-Office	1984	6	12	72	C	1		P	P		1,100
2	RG1-Det Garage	1985	20	30	600	C	1		P	P		2,600
3	RS1-Frame Shed	1985	12	20	240	C	1		F	F		400
4	RS1-Frame Shed	1988	7	12	84	C	1		F	F		300
6	WA1-Fence Chlk	1984	10	6,000	60,000	C	1		F	F		16,500
7	Cl1-Asph Pave	1984			150,000	C	1		P	P		12,000

Situs : MIDDLE RD

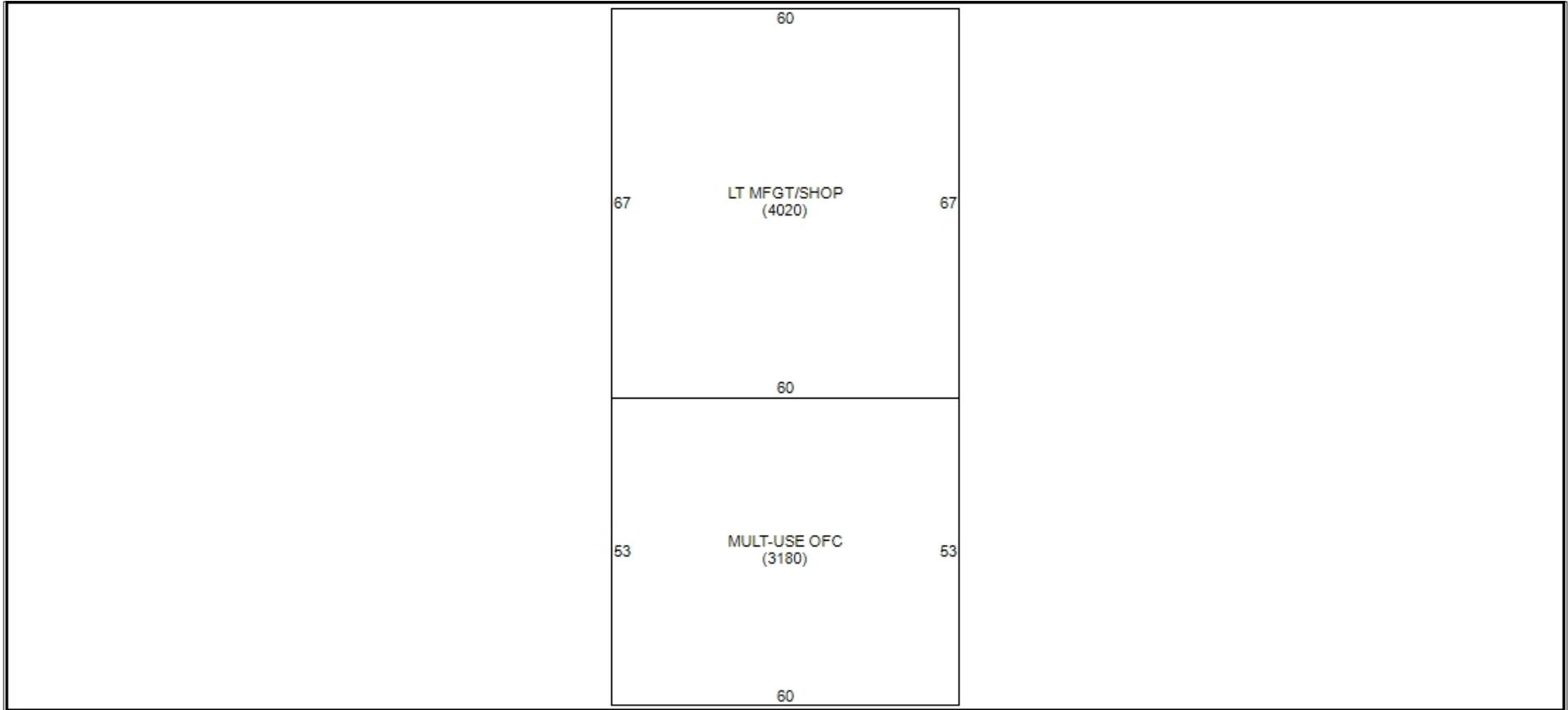
Parcel Id: 03-002-00-011-01

LUC: 399

Card: 1 of 3

Tax Year: 2023

Printed: April 1, 2024



Additional Property Photos



030010000100 11/18/2012



030010000100 11/18/2012



030010000100 11/18/2012

Situs : MIDDLE RD	Parcel Id: 03-002-00-011-01	LUC: 399	Card: 1 of 3	Tax Year: 2023	Printed: April 1, 2024
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Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
23	S	001	23-Multi Use Office	0	3,900	7.50	29,250	10		0	26,330	30			7,899	7,899	18,430
28	S	001	28-Utility Shop	0	17,647	4.00	70,590	10		0	63,530	18			11,435	11,435	52,100

Apartment Detail - Building 1 of 3

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income

Building Cost Detail - Building 1 of 3

Total Gross Building Area	10,380
Replace, Cost New Less Depr	229,420
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	229,420
NBHD Fact	1.0000
Value per SF	22.10

Notes - Building 1 of 3

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Income Summary (Includes all Building on Parcel)

Total Gross Rent Area	21,547
Total Gross Building Area	21,547

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 1 of 3

Tax Year: 2023

Printed: April 1, 2024

Comments			
Number	Code	Status	Comment
2	FLD	DC	REV14 - CHG TO PROP/LOC FACTORS
3	FLD		20010611 CG C#01 - BLDG #2 IS SCALES OFFICE, #5 IS PUMP HSE
4	FLD		20080228 SR C#01 - 2/18/08 PER GIS IF CORRECT BLDG'S PHYSICALLY SIT ON
5	FLD		20080228 SR C#01 - 03-002-00-011-01
6	FLD		REV14 - CHG PROP & LOC FACTS, INT/EXT, OBY - RMV FTR PB1 CARD 1
7	FLD		REV14 - CHG BLDG & INT/EXT CARDS 2 & 3
8	FLD	RV	2020 (CARD 2) BLDG VP COND AND (CARD 3) BLDG POOR COND.
9	FLD	RV	2020 BLDGS MOVED HERE FROM 03-001-00-001-00.

Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 1 of 3

Tax Year: 2023

Printed: April 1, 2024

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Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 2 of 3

Tax Year: 2023

Printed: April 1, 2024

Building Information	
Year Built/Eff Year	1994 /
Building #	2
Structure Type	401-Mfg/Processing
Identical Units	1
Total Units	
Grade	C-2
# Covered Parking	
# Uncovered Parking	
DBA	POLISHING TREATMENT

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU

Interior/Exterior Information																	
Line	Lvl	Fr	To	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Int Fin	Partitions	Heating	Cooling	Plumbing	Phy Fun	%Comp	%Rent
1	01	01		3,551	240	044-Utility Shop	18	08-Metal, S	4-Pre-Engineered St	100	2-Normal	2-Hot Water/	0-None	2-Normal	0	0	

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	3,551	044-Utility Shop		1	1,540

Outbuilding Data												
Line	Type	Yr Blt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value

Situs : MIDDLE RD

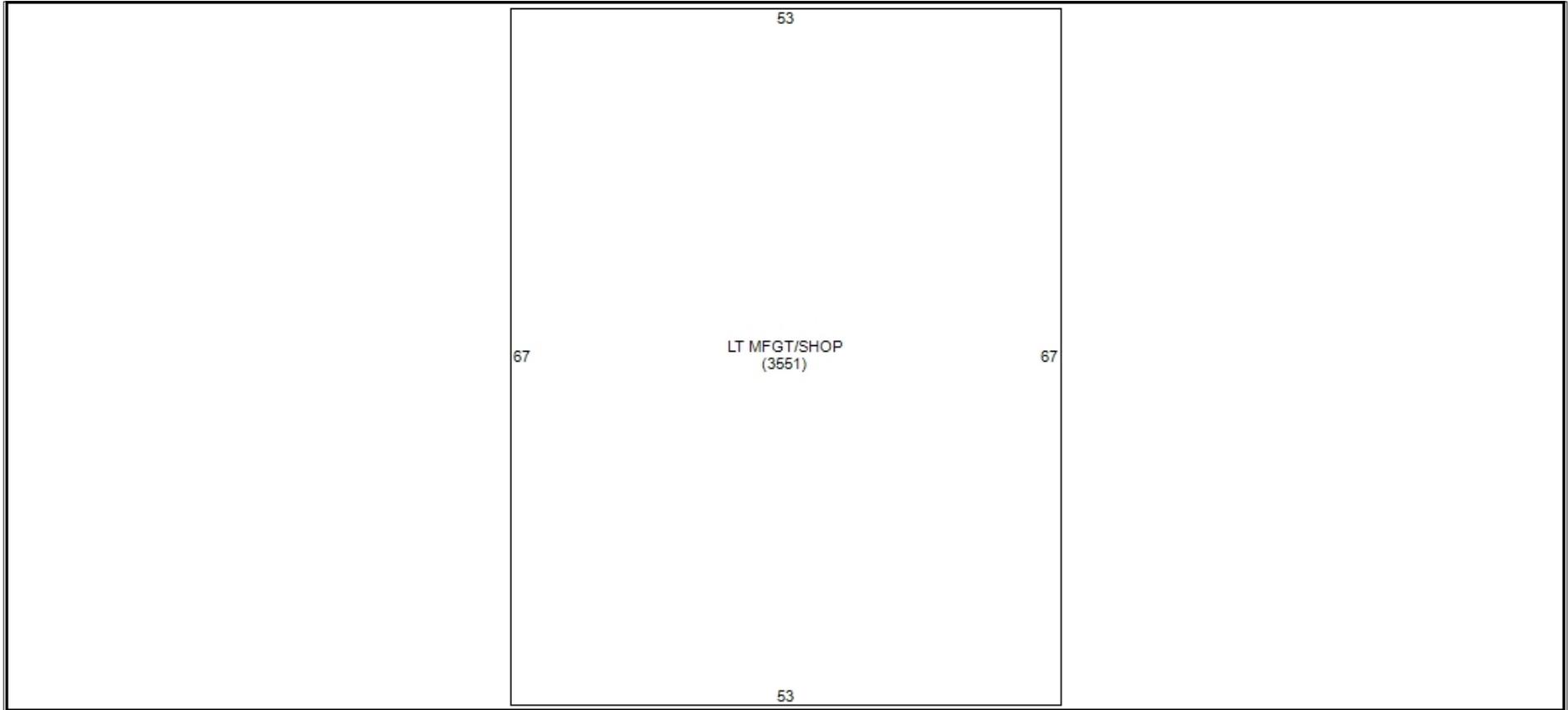
Parcel Id: 03-002-00-011-01

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Card: 2 of 3

Tax Year: 2023

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Additional Property Photos



030010000100 11/18/2012



030010000100 11/18/2012



030010000100 11/18/2012

Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 2 of 3

Tax Year: 2023

Printed: April 1, 2024

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
23	S	001 23-Multi Use Office	0	3,900	7.50		29,250	10		0	26,330	30			7,899	7,899	18,430
28	S	001 28-Utility Shop	0	17,647	4.00		70,590	10		0	63,530	18			11,435	11,435	52,100

Apartment Detail - Building 2 of 3

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income

Building Cost Detail - Building 2 of 3

Total Gross Building Area	3,551
Replace, Cost New Less Depr	1,540
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	1,540
NBHD Fact	1.0000
Value per SF	0.43

Notes - Building 2 of 3

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Income Summary (Includes all Building on Parcel)

Total Gross Rent Area	21,547
Total Gross Building Area	21,547

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : MIDDLE RD

Map ID: 03-002-00-011-01

LUC: 399

Card: 3 of 3

Tax Year: 2023

Printed: April 1, 2024

CURRENT OWNER
RESERVE ENVIRONMENTAL SERVICES INC
5841 WOODMAN AVE
ASHTABULA OH 44004

Field Review Flag:

GENERAL INFORMATION
Routing No. 002-00 011-01
Class I
Living Units
Neighborhood 8310C
Alternate Id
District
Zoning

Property Notes
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
1-Primary Site	AC 5.0000	E-Economic	5-Shape Or Siz -25	37,500
3-Residual	AC 6.9000			6,900
Total Acres: 11.9		Legal Acres: 11.9		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	15,540	44,400	44,400	0	0
Building	119,630	341,800	341,800	0	0
Total	135,170	386,200	386,200	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	5-COST SUPPRESS INI				

Entrance Information			
Date	ID	Entry Code	Source
04/23/13	RBT	7-Vacant	3-Other

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

Property Factors
Topo: 2-Level
Utilities: 6-All
Street/Road: 0-Paved
Traffic: 3-Nominal
Location: 5-Secondary Strip
Spot Loc:

Legal Description
Parcel TieBack:
Legal Descriptions: 11 & 14
Addl.TieBack: N

Inspection Witnessed By _____

Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 3 of 3

Tax Year: 2023

Printed: April 1, 2024

Building Information	
Year Built/Eff Year	1994 /
Building #	3
Structure Type	401-Mfg/Processing
Identical Units	1
Total Units	
Grade	C-2
# Covered Parking	
# Uncovered Parking	
DBA	FILTER PRESS
	BLDG

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU

Interior/Exterior Information																
Line	Lvl	Fr - To	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Int Fin	Partitions	Heating	Cooling	Plumbing	Phy Fun	%Comp	%Rent
1	01	01	3,808	248	044-Utility Shop	20	08-Metal, S:	4-Pre-Engineered St	100	2-Normal	1-Hot Air	0-None	2-Normal	1	1	
2	02	02	3,808	248	044-Utility Shop	16	08-Metal, S:	4-Pre-Engineered St	100	2-Normal	2-Hot Water/	0-None	2-Normal	1	1	

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	3,808	044-Utility Shop	50		41,380
2	3,808	044-Utility Shop	50		36,580

Outbuilding Data												
Line	Type	Yr Blt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value

Situs : MIDDLE RD

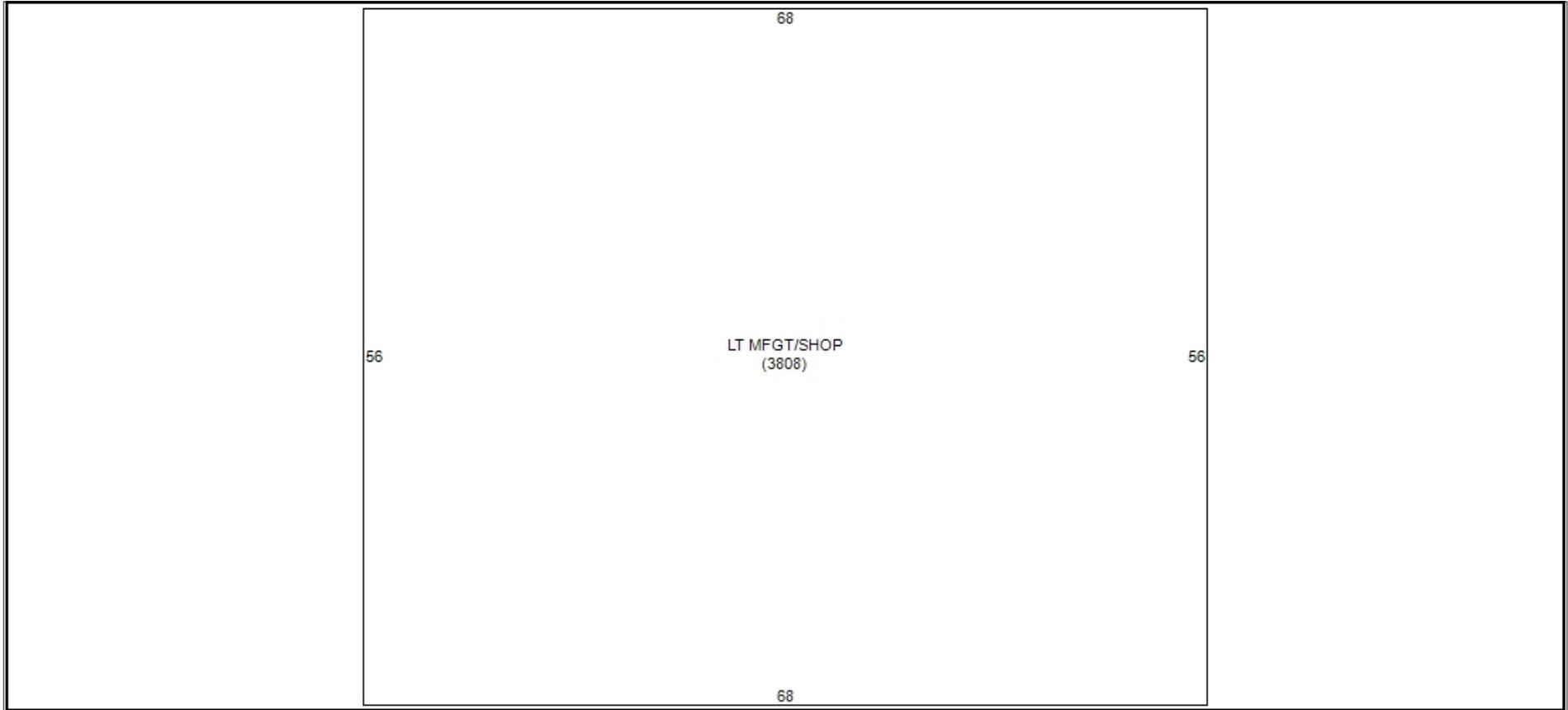
Parcel Id: 03-002-00-011-01

LUC: 399

Card: 3 of 3

Tax Year: 2023

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Additional Property Photos



030010000100 11/18/2012



030010000100 11/18/2012



030010000100 11/18/2012

Situs : MIDDLE RD

Parcel Id: 03-002-00-011-01

LUC: 399

Card: 3 of 3

Tax Year: 2023

Printed: April 1, 2024

Income Detail (Includes all Buildings on Parcel)

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
23	S	001 23-Multi Use Office	0	3,900	7.50		29,250	10		0	26,330	30			7,899	7,899	18,430
28	S	001 28-Utility Shop	0	17,647	4.00		70,590	10		0	63,530	18			11,435	11,435	52,100

Apartment Detail - Building 3 of 3

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income

Building Cost Detail - Building 3 of 3

Total Gross Building Area	7,616
Replace, Cost New Less Depr	77,960
Percent Complete	100
Number of Identical Units	1
Economic Condition Factor	
Final Building Value	77,960
NBHD Fact	1.0000
Value per SF	10.24

Notes - Building 3 of 3

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Income Summary (Includes all Building on Parcel)

Total Gross Rent Area	21,547
Total Gross Building Area	21,547

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

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

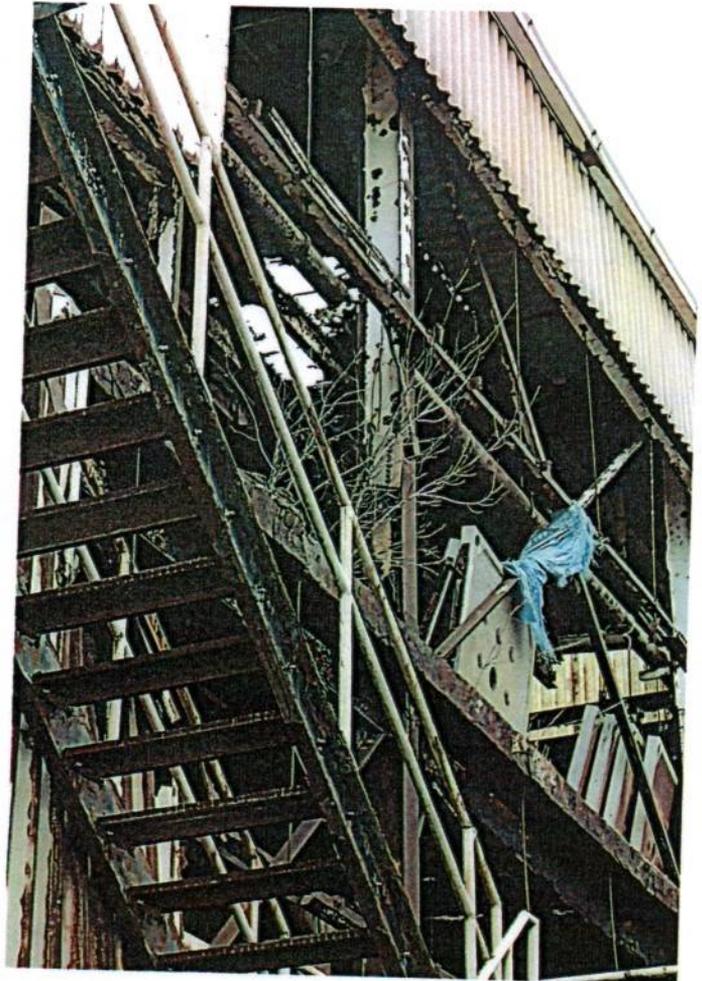
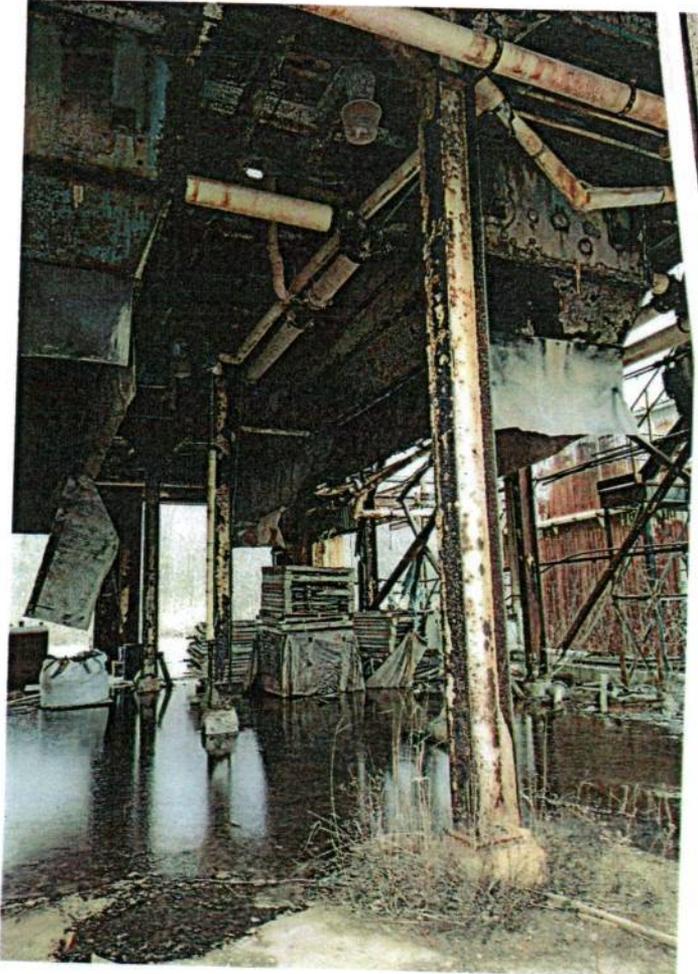
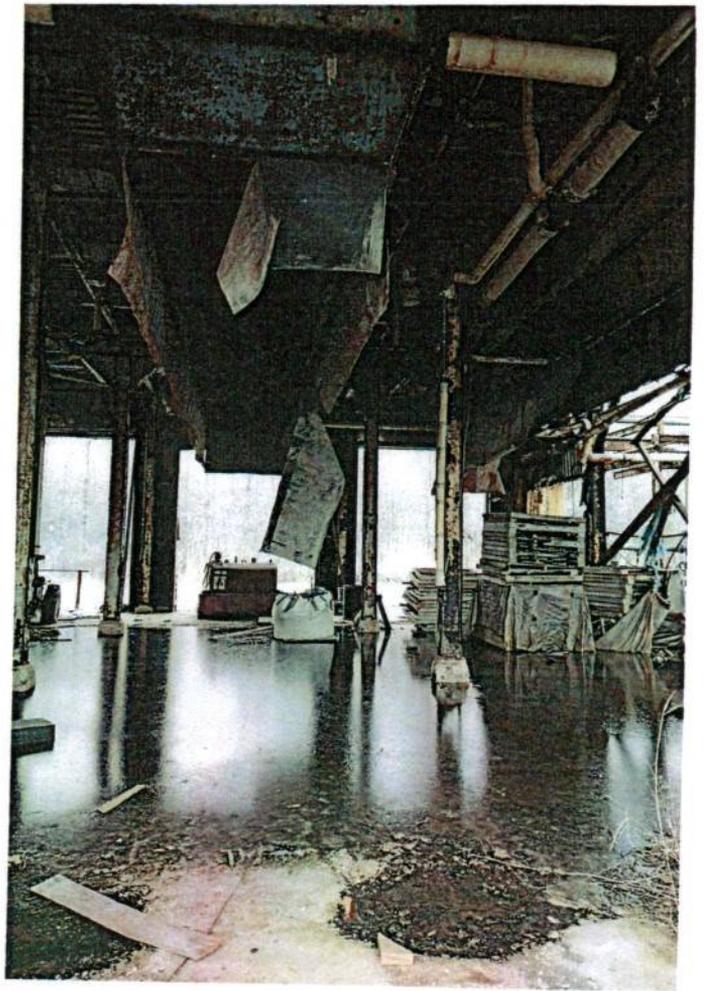
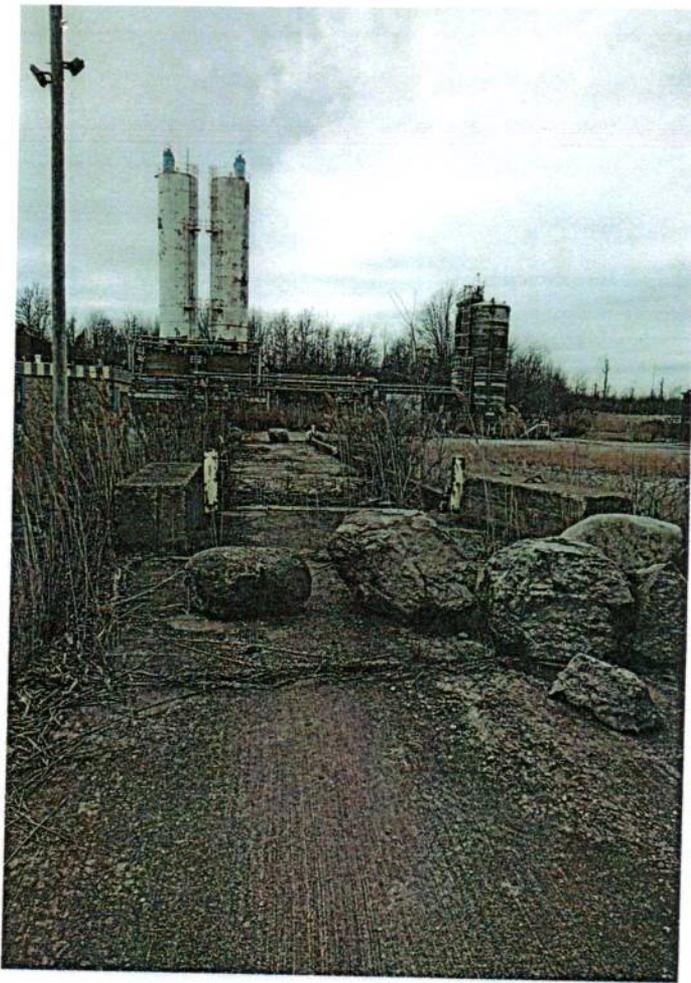
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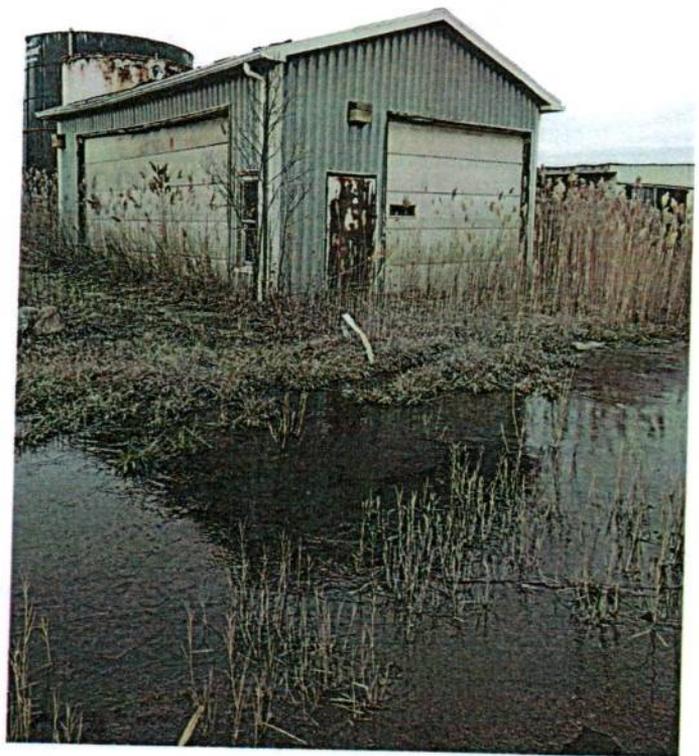
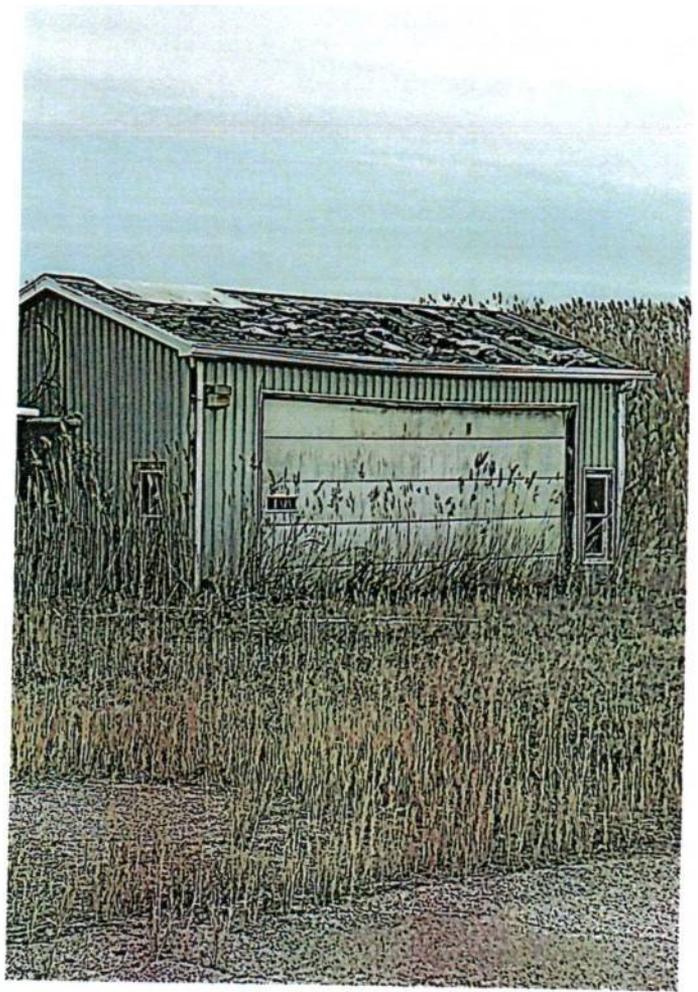
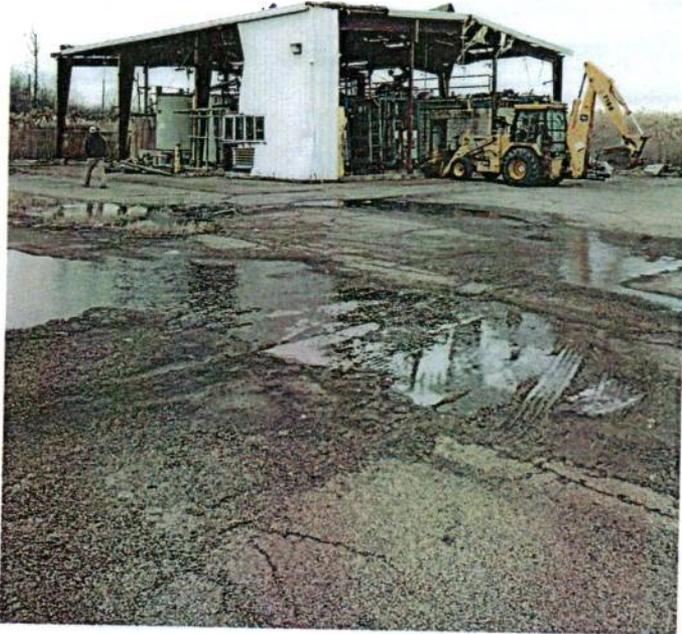
Income Statement
01/01/19 To 12/31/19

	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 EXPENSE	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





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PARID: 030020001101
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 RESERVE ENVIRONMENTAL

JUR: 04
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 4633 MIDDLE RD

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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

Actions

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

Reports

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

Actions

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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

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

Actions

- Neighborhood Sales
- Printable Summary
- Printable Version

Reports

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 NBHD: 8310C
 RESERVE ENVIRONMENTAL

JUR: 04
 ROLL: RP
 4633 MIDDLE RD

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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

- 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

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 < 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

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

- Actions**
- Neighborhood Sales
 - Printable Summary
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Reports
 To print tax bill, click "Tax Bill" link below and press the "Go" button.
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Tax Bill

Go

Parcel Summary

PARID: 030020001101
 NBHD: 8310C
 RESERVE ENVIRONMENTAL

JUR: 04
 ROLL: RP
 4633 MIDDLE RD

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Tax Distribution

OBY

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

Return

Actions

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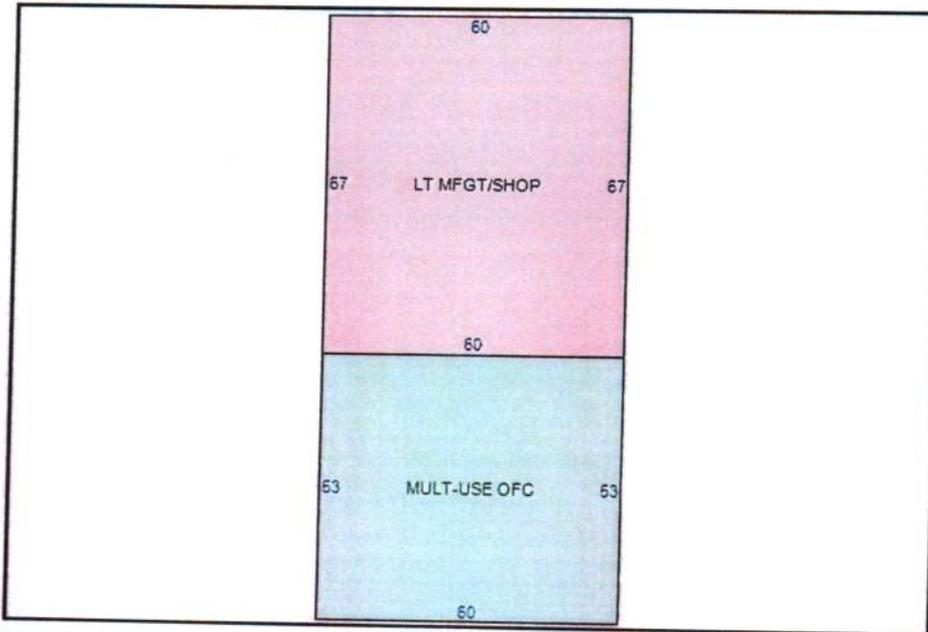
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Actions

- Neighborhood Summary
- Printable Summary
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Reports

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

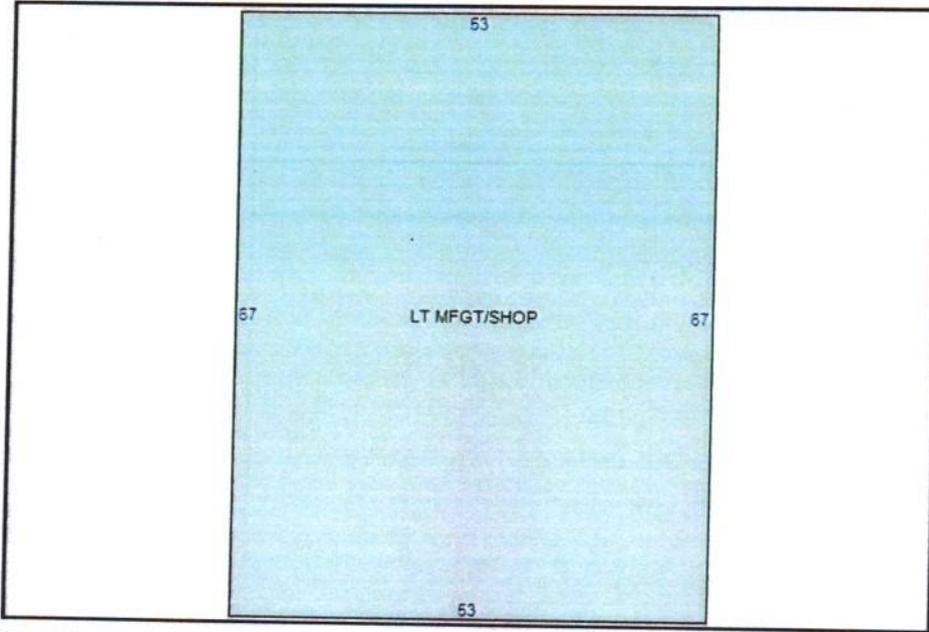
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- Actions**
- Neighborhood Signage
 - Printable Summary
 - Printable Version

Reports

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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.

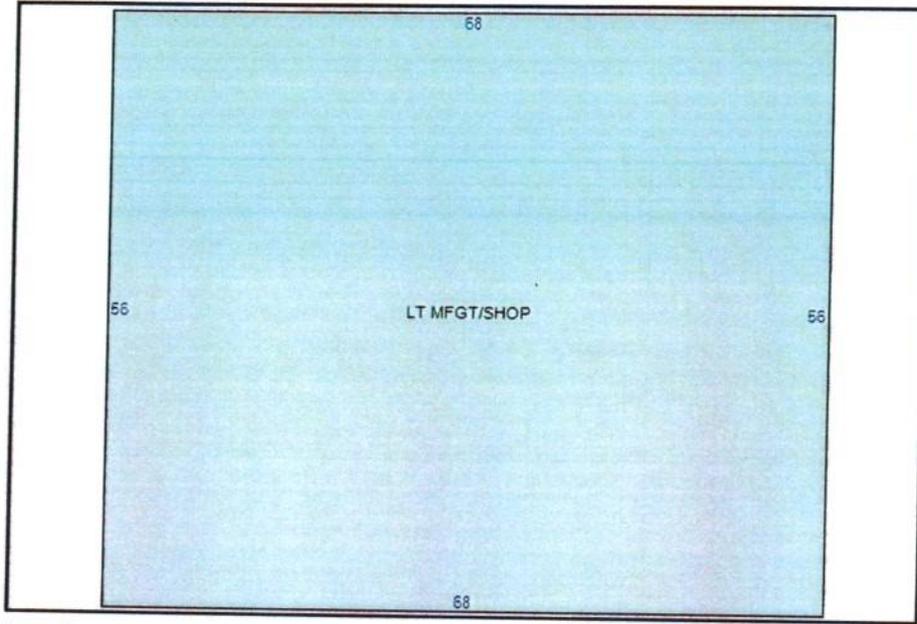
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Actions

- Neighborhood Summary
- Printable Summary
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Reports

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



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

MAY 06 2024

ASHTABULA COUNTY AUDITOR
DAVID THOMAS

BOR #2023-0219

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
03-002-00-011-01	\$386,200	\$100,900

Resolution: Set total value at **\$181,400** based on current condition and use of property.

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

Signature: Sarah Koski Nauffer Date: 5/3/2024

Print Name: Sarah Koski Nauffer

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

April 30, 2024

Reserve Environmental Services Inc.
c/o Sarah Koski-Noufer
PO Box 1038
Ashtabula, OH 44005

BOR 2023-0219

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 ten (10) 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 ten (10) days, it is presumed that you disagree, the offer is no longer considered, 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

BOR Case: 2023-0219

Case Name: RESERVE ENVIRONMENTAL SERVICES INC

Case Type: CM

Board Members

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

Others present:

Scott Yamamoto, Auditor Alternate

Janet Discher, Commissioner Alternate

Alex Iarocci, Treasurer Alternate

Complainant Seeks: \$100900

Subject Parcel: 030020001101

Auditor Value: \$386200

NON-HEARING MINUTES

BOR Case: 2023-0219

Owner Name: RESERVE ENVIRONMENTAL SERVICES INC

Board Action

Motion to: Agree Set Value \$181,400

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

signed offer letter. Adjusted value based on current condition and use. Parcel is no longer in

industrial production. Adjust all improvements on cards 1 & 3 to 1-1 status, 25 economic

status except card 1, line 3 set economic factor at 50.

Was Made by: Scott

2nd by: Janet

Roll: Yamamoto-yes/Iarocci-yes/Discher-yes

Motion therefore: Passed Failed

Decision Date: 5/22/24

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: 2023-0219

RESERVE ENVIRONMENTAL SERVICES INC
 C/O SARAH KOSKI-NOUFER
 PO BOX 1038
 ASHTABULA OH 44005

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
03-002-00-011-01	399-OTHR STRUCTURES	03-ASHTABULA TWP-BUCKEYE LSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$44,400	\$341,800	\$386,200	
Adjustment:	\$0	-\$204,800	-\$204,800	
New Value:	\$44,400	\$137,000	\$181,400	
RESULT: VLD - VALUE DECREASE. SET VALUE AT \$181,400 BASED ON SIGNED OFFER LETTER				



Board of Revision