

Tax year 2023 BOR no. 0220
County Ashtabula Date received _____

FILED ON
MAR 27 2024
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	LAKE (SR 531) RD E, ASHTABULA
2. Complainant if not owner			
3. Complainant's agent		SARAH KOSKI-NOUFER	
4. Telephone number and email address of contact person SARAH KOSKI-NEUFER, 440/997-5337, SARAH@KOSKICONSTRUCTIONCO.COM			
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	
03-002-000-13-01		LAKE (SR 531) RD E, ASHTABULA	
7. Principal use of property INDUSTRIAL - GROUND WATER MONITORING WELLS			
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
03-002-000-13-01	\$173,700.	\$390,900.	\$217,200.
9. The requested change in value is justified for the following reasons: THE PARCEL IS SUBSTANTIALLY WETLANDS. THE EXTENT OF WETLANDS PROHIBITS ANY DEVELOPMENT OF THE PROPERTY.			

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.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- 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, 2023

Situs : LAKE (SR 531) RD E
Map ID: 03-002-00-013-01
LUC: 300

Card: 1 of 1

Tax Year: 2023

Printed: April 1, 2024

CURRENT OWNER
RESERVE ENVIRONMENTAL SERVICES INC
Field Review Flag:

GENERAL INFORMATION
Routing No. 002-00 013-01
Class I
Living Units
Neighborhood 8310C
Alternate Id
District
Zoning

Property Notes
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
4-Undeveloped	AC 217.1580			390,880
Total Acres: 217.158		Legal Acres: 217.158		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	136,820	390,900	390,900	0	0
Building	0	0	0	0	0
Total	136,820	390,900	390,900	0	0
Manual Override Reason					
Base Date of Value					
Effective Date of Value					
Value Flag	1-COST APPROACH				

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:
SEC 1 --11,13,14 & 15
Addl.TieBack: N

Inspection Witnessed By _____

Situs : LAKE (SR 531) RD E

Parcel Id: 03-002-00-013-01

LUC: 300

Card: 1 of 1

Tax Year: 2023

Printed: April 1, 2024

Building Information	
Year Built/Eff Year	/
Building #	
Structure Type	
Identical Units	
Total Units	
Grade	
# Covered Parking	
# Uncovered Parking	
DBA	

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

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD

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

Situs : LAKE (SR 531) RD E

Parcel Id: 03-002-00-013-01

LUC: 300

Card: 1 of 1

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Additional Property Photos

Situs : LAKE (SR 531) RD E

Parcel Id: 03-002-00-013-01

LUC: 300

Card: 1 of 1

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
-------------	----------	-------------------	-------	----------	-------------	-------------	------------------------	-----------	---------	-------------------	------------------------	-----------------	---------------	-------------	----------------	----------------	----------------------

Apartment Detail - Building 1 of 1

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income
------	----------	----------	------	-------	-------	-------	------	--------

Building Cost Detail - Building 1 of 1

Total Gross Building Area	
Replace, Cost New Less Depr	
Percent Complete	100
Number of Identical Units	
Economic Condition Factor	
Final Building Value	
NBHD Fact	
Value per SF	0.00

Notes - Building 1 of 1

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Income Summary (Includes all Building on Parcel)

Total Gross Rent Area
Total Gross Building Area

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : LAKE (SR 531) RD E**Parcel Id: 03-002-00-013-01****LUC: 300**

Card: 1 of 1

Tax Year: 2023

Printed: April 1, 2024

Comments

Number	Code	Status	Comment
1	FLD	NC	09/23/2010 BP#090031 MGR-TEMP TOWER (PP) TO MEASURE WIND SPEED-100% 010110-NAV
3	FLD	DC	REV14 - CHG TO PROP/LOC FACTORS

Situs : LAKE (SR 531) RD E

Parcel Id: 03-002-00-013-01

LUC: 300

Card: 1 of 1

Tax Year: 2023

Printed: April 1, 2024

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

PERMANENT PARCEL: 03-002-00-013-01

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. Land had been purchased decades ago for future expansion of operations, however, the expansion never occurred. 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 217.16 acres and has no structures. There are test wells on the property to monitor ground water. The County valuation on the Auditor web site for all the property is \$390,900. The parcel is substantially wetlands. Pictures are included for reference.

RES proposed the property valuation to be \$173,700.



L2UBH



PFO1/SS1C

PFO1/SS1C

PFO1/SS1C

PFO1/SS1C

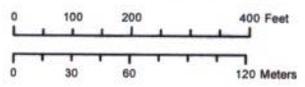
PFO1A

U.S. Fish and Wildlife Service, National Standards
PFO1C

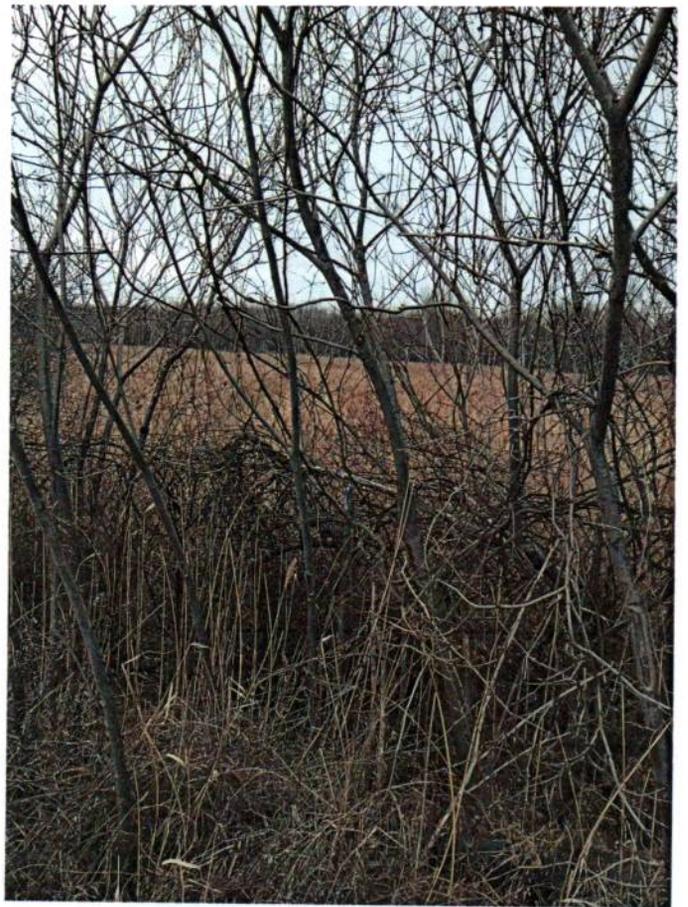


Figure 5. Site Map of Wetlands and Other Water Resources. La Bounty Road.

- Sample Plot
- Wetland (PEM)
- Wetland (PFO)
- Wetland (PSS)
- Upland
- Project Area
- Project Parcel Boundary



Basemap courtesy of Esri.



Parcel Summary

Values

Land

Sales

CAUV/AG 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: 030020001301
 NBHD: 8310C
 RESERVE ENVIRONMENTAL

JUR: 04
 ROLL: RP
 LAKE (SR 531) RD E

1 of 1
[Return to Search Results](#)

Land Summary

Line #	Land Class	Land Type	Land Code	Square Feet	Acres	Rate	Market Land Value
1	-	A-ACREAGE	4-UNDEVELOPED	9,459,402	217.1580	1,800.00	\$390,880.00
Total:				9,459,402	217.1580		\$390,880.00

Land

Line #	1
Land Type	A-ACREAGE
Land Code	4-UNDEVELOPED
Square Feet	9,459,402
Acres	217.1580
Land Units	
Actual Frontage	
Effective Frontage	
Override Size	217
Actual Depth	
Table Rate	750.00
Override Rate	1,800.00
Depth Factor	1
Influence Factor	
Influence Codes	
Nbhd Factor	1
Notes	0
Value	\$390,880.00
Exemption Pct	
Homesite 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

Parcel Summary

- Values
- Land
- Sales
- CAUV/AG 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: 030020001301
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 RESERVE ENVIRONMENTAL

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Parcel

Address Unit LAKE (SR 531) RD
 Class I - INDUSTRIAL
 Land Use Code 300 - 300
 Tax Roll RP_OH
 Acres 217.158
 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 SEC 1 --11,13,14 & 15
 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	\$5,307.22

Homestead Credits

Homestead Exemption NO
 2.5% Reduction NO

Actions

- Neighborhood Sales
- Printable Summary
- Printable Version

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Parcel Summary

Values

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PARID: 030020001301
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 RESERVE ENVIRONMENTAL

JUR: 04
 ROLL: RP
 LAKE (SR 531) RD E

Appraised Value (100%)

Year	2023
Appraised Land	\$390,900
Appraised Building	\$0
Appraised Total	\$390,900
CAUV	\$0

Assessed Value (35%)

Assessed Land	\$136,820
Assessed Building	\$0
Assessed Total	\$136,820
CAUV	\$0

Value History

Year	Land	Building	Total	CAUV
2021	\$390,900	\$0	\$390,900	\$0
2022	\$390,900	\$0	\$390,900	\$0
2023	\$390,900	\$0	\$390,900	\$0

1 of 1

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Actions

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- [Printable Summary](#)
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Go



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 #2023-0220

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
03-002-00-013-01	\$390,900	\$173,700

Resolution: Set total value at **\$234,500** based on current condition and use of property.

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

Signature: Sarah Koski Noufer Date: 5/3/2024
Print Name: Sarah Koski Noufer

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 2023-0220

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: 2023-0220

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: \$173700

Subject Parcel: 030020001301

Auditor Value: \$390900

NON-HEARING MINUTES

BOR Case: 2023-0220

Owner Name: RESERVE ENVIRONMENTAL SERVICES INC

Board Action

Motion to: Agree Set Value \$234,500

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 use and status. Apply -40 influence factor
for status.

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: 2023-0220

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
03-002-00-013-01	300-VACANT LAND	03-ASHTABULA TWP-BUCKEYE LSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$390,900	\$0	\$390,900	
Adjustment:	-\$156,400	\$0	-\$156,400	
New Value:	\$234,500	\$0	\$234,500	
RESULT: VLD - VALUE DECREASE. SET VALUE AT \$234,500 BASED ON SIGNED OFFER LETTER				


 Board of Revision