

Tax year 2023

BOR no. 0236

FILED ON NOTE 1
Rev. 08/21

County Ashtabula

Date received MAR 26 2024

Complaint Against the Valuation of Real Property

Ashtabula County
Planning Division

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	Mary Spangler	981 State Route 307 West, Jefferson OH 44047	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person	(440) 813-8440		
5. Email address of complainant	mspangler01x@gmail.com		
6. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
25-016-00-063-00	981 State Route 307 West, Jefferson OH 44047		
8. Principal use of property	Primary Residence		
9. 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
25-016-00-063-00	110000	144600	(34600)
10. The requested change in value is justified for the following reasons: Recent sales of comparable houses in area support lowering value - Parcel 25-016-00-060-00 Currently valued at 110,700 with .32 more acres (almost double); 25-016-00-014-00 currently valued at 130,700 with 1.4 more acres			

11. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 10/27/2021
and sale price \$ 98.00 ; and attach information explained in "Instructions for Line 11" on back.

12. 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.

13. If any improvements were completed in the last three years, show date _____ and total cost \$ _____

14. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

15. 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.

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 03/26/2024 Complainant or agent Mary Spangler Title (if agent) _____
Signature

Situs : 981 STATE ROUTE 307 W

Map ID: 25-016-00-063-00

LUC: 511

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

CURRENT OWNER
SPANGLER MARY
981 ROUTE 307 W
JEFFERSON OH 44047

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 016-00 063-00
Class Residential
Living Units 1
Neighborhood 52900
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
13 0 S

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.0600		0			
A	H	17500	.3300	179	0	5	20	16,130
								16,130

Total Acres: .39 Legal Acres: 0.39 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	5,640	16,100	16,100	0	0
Building	44,980	128,500	128,500	0	0
Total	50,620	144,600	144,600	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	12,400	91,800	104,200
2021	12,400	91,800	104,200
2022	12,400	91,800	104,200

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
10/28/21	98,000	2-Land And Building	0-Validated Sale		WD-Warranty Deed	OLIVER MARY L
02/14/11			N-Not Open Market / Not Arm'S Leng		ET-Temp Exempt	OLIVER GORDON W
08/25/10			N-Not Open Market / Not Arm'S Leng	0480/0654	ET-Temp Exempt	EDELMAN SHANNON
02/22/08		2-Land And Building	U-Not Validated	0428/0420	ET-Temp Exempt	OLIVER MARY L

Entrance Information

Date	ID	Entry Code	Source
12/03/13	MJB	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 981 STATE ROUTE 307 W

Parcel Id: 25-016-00-063-00

LUC: 511

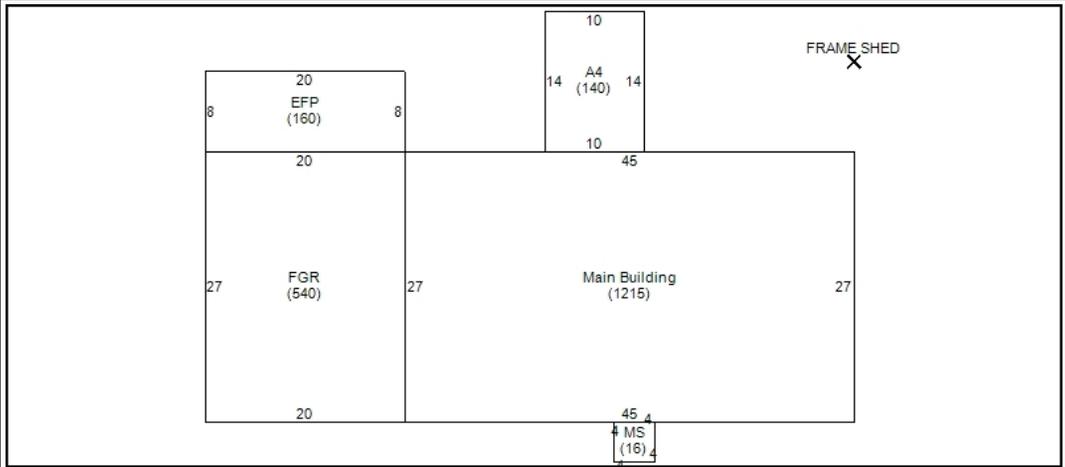
Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

Dwelling Information

Valuation Method D	Total Rooms 6
Override Model	Dining Rooms 0
Story Height 1	Bedrooms 3
Construction 1-Wood/Vinyl	Family Rooms 1
Style 03-Ranch	Full Baths 2
Year Built 1957	Half Baths 0
Eff Year Built 1970	Addl. Fixtures 0
Year Remodeled 2005	Total Fixtures 9
Kitchen Remod	Unfinished Area 0
Bath Remod	T2 Rec Rm Area 600
Lower Level 4-Full Basement	T3 Rec Rm Area
Heating 4-Heat Pump	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area 0
System	WBFP Stacks 0
Attic 0-None	WBFP Openings 0
Phy. Condition G-Good Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 2	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade C-1	Cost & Design 0
CDU GD-GOOD	Functional
% Good Ovr	Economic 100
% Complete 100	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					1,215						
1			FGR		540						11,200
2			EFP		160						5,900
3			MS		16						200
4	SLB	1SF			140						6,500

Dwelling Computations

Base Price	75,820	% Good	65
Plumbing	5,300	Market Adj	
Basement	19,640	Functional	
Heating	3,450	Economic	100
Attic	0	% Complete	100
Other Features	4,800	C&D Factor	
		Adj Factor	1.4
Subtotal	109,010	Additions	15,400
Ground Floor Area	1,215		
Total Living Area	1,355	Dwelling Value	128,030
Dwelling Notes			

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RS1-Frame Sh	1979		16x17	272	E	1			A			500

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 : 981 STATE ROUTE 307 W**Parcel Id: 25-016-00-063-00****LUC: 511****Card: 1 of 1****Tax Year: 2023****Printed: 04/01/24****Comments**

Number	Code	Status	Comment
1	FLD	BP	20060501 JP C#01 - 4-18-06:BP#051077-ADDNS TO DWG 0% 1-1-06, RECHECK'07
2	FLD	RV	20080301 JC C#01 - 1/17/07 ADDN 100% FOR 1/1/07

Situs : 981 STATE ROUTE 307 W

Parcel Id: 25-016-00-063-00

LUC: 511

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

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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
JUN 20 2024
ASHTABULA COUNTY AUDITOR
DAVID THOMAS

BOR #2023-0236

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
25-016-00-063-00	\$144,600	\$110,000

Resolution: Set value at **\$111,200** adjusting condition based on evidence submitted.

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

Signature: Mary Spangler Date: 6/14/2024
Print Name: MARY Spangler

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

May 24, 2024

Mary Spangler
981 State Route 307 W
Jefferson, OH 44047

BOR 2023-0236

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 fourteen (14) 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 fourteen (14) days, it is presumed that you disagree, 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: 2023-0236

Case Name: MARY SPANGLER

Case Type: VL

Board Members

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

Others present:

Alex Iarocci, Treasurer Alternate

Complainant Seeks: \$110000

Subject Parcel: 250160006300

Auditor Value: \$144600

NON-HEARING MINUTES

BOR Case: 2023-0236

Owner Name: MARY SPANGLER

Board Action

Motion to: Agree Set Value \$111,200

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

signed offer letter adjust condition and CDU to average and add 80 economic factor.

Was Made by: David

2nd by: Kathryn

Roll: Thomas-yes/Iarocci-yes/Whittington-yes

Motion therefore: Passed Failed

Decision Date: 6/27/24

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: 2023-0236

MARY SPANGLER
 981 STATE ROUTE 307 W
 JEFFERSON OH 44047

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
25-016-00-063-00	511-1FMLY UNPL 0-9	25-JEFFERSON TWP-JEFFERSON A LSD		2023
	LAND	IMPR	TOTAL	
Original Value:	\$16,100	\$128,500	\$144,600	
Adjustment:	\$0	-\$33,400	-\$33,400	
New Value:	\$16,100	\$95,100	\$111,200	
RESULT: VLD - VALUE DECREASE. SET VALUE AT \$111,200 PER SIGNED OFFER LETTER				


 Board of Revision