

Tax year 2023

BOR no. 0238

FILED ON

DTE 1
Rev. 12/22

County Ashtabula

Date received MAR 28 2024

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	<u>Highland Eagle</u>	<u>84 West Beech St.</u>
2. Complainant if not owner	<u>Properties CO, LLC</u>	<u>Jefferson OH 44047</u>
3. Complainant's agent	<u>RANDY DEARINS Manager-Mebers</u>	<u>P.O. Box 104</u>
4. Telephone number and email address of contact person	<u>440-812-4349</u>	

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
<u>26-019-00-100-00</u>	<u>West Pine St, Jefferson</u>
<u>26-019-00-074-00</u>	<u>West Beech St, Jefferson</u>
<u>26-019-00-074-01</u>	<u>West Beech St, Jefferson</u>

7. Principal use of property House

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
<u>26-019-00-100-00</u>	<u>\$</u>	<u>\$ 6,000.00</u>	
<u>26-019-00-074-00</u>	<u>\$ 60,000.00 included</u>	<u>\$ 29,600.00</u>	
<u>26-019-00-074-01</u>	<u>all 3 parcels</u>	<u>\$ 67,400.00</u>	

9. The requested change in value is justified for the following reasons:

Listed with a relative for 4 months. from 6/16/21 to 10/1/21, never sold.

10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale 3/8/2022 and sale price \$ \$60,000.00 ; 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 _____ and total cost \$ _____

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 3/28/24 Complainant or agent (printed) Randy Deary Title (if agent) manor preber

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 28 day of March 2024
(Date) (Month) (Year)

Notary Jana Frable, Notary Public
State of Ohio
My Commission Expires 3-6-2029

Situs : W BEECH (SR 307) ST

Map ID: 26-019-00-074-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

CURRENT OWNER
HIGHLAND EAGLE PROPERTIES CO LLC
PO BOX 104
JEFFERSON OH 44047

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 019-00 074-00
Class Residential
Living Units 1
Neighborhood 54200
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
PART OF ASHTABULA ST
LOTS 26, 28

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	225	115 284		1.15	5	-15	29,590
								29,590
Total Acres: .7498				Legal Acres: 0.75		NBHD Fact: 1.3000		

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	10,360	29,600	29,600	0	0
Building	0	0	0	0	0
Total	10,360	29,600	29,600	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	23,800		23,800
2021	23,800		23,800
2022	23,800		23,800

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
11/15/22		1-Land Only	E-Exempt Conveyance (Sale Price O		GW-General Warranty	HIGHLAND EAGLE PROPERTIES CO LTD
03/17/22	30,000	2-Land And Building	Z-Validated Multiple Parcels		DE-Deed	TUSSEL KARL TRUSTEE
03/17/22		2-Land And Building	E-Exempt Conveyance (Sale Price O		AF-Affidavit Of Survivorship	TUSSEL CLARENCE K JR TRUS
03/17/22	30,000	1-Land Only	Z-Validated Multiple Parcels		DE-Deed	HIGHLAND EAGLE PROPERTIES LTD

Entrance Information

Date	ID	Entry Code	Source

Property Notes
Note Codes:

Situs : W BEECH (SR 307) ST

Parcel Id: 26-019-00-074-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
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Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
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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 : W BEECH (SR 307) ST**Parcel Id: 26-019-00-074-00****LUC: 500****Card: 1 of 1****Tax Year: 2023****Printed: 04/01/24****Comments**

Number	Code	Status	Comment
1	OFC	SS	NEW SURVEY FROM 0.75AC TO .750AC CONV#4691 11/15/2022

Situs : W BEECH (SR 307) ST

Parcel Id: 26-019-00-074-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

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Situs : W BEECH (SR 307) ST

Map ID: 26-019-00-074-01

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

CURRENT OWNER
HIGHLAND EAGLE PROPERTIES CO LLC
PO BOX 104
JEFFERSON OH 44047

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 019-00 074-01
Class Residential
Living Units 1
Neighborhood 54200
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
PART OF ASHTABULA ST
LOTS 22, 24, 26

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	S	25000	5.1100	58	1.28	5	-30	67,430
								67,430

Total Acres: 5.11 Legal Acres: 5.11 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	23,590	67,400	67,400	0	0
Building	0	0	0	0	0
Total	23,590	67,400	67,400	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	51,800		51,800
2021	51,800		51,800
2022	51,800		51,800

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
05/03/23	R-2022-011		DWLG		Open Permit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
11/15/22		1-Land Only	E-Exempt Conveyance (Sale Price O		GW-General Warranty	HIGHLAND EAGLE PROPERTIES CO LTD
03/17/22	30,000	2-Land And Building	Z-Validated Multiple Parcels		DE-Deed	TUSSEL KARL TRUSTEE
03/17/22		2-Land And Building	E-Exempt Conveyance (Sale Price O		AF-Affidavit Of Survivorship	TUSSEL CLARENCE K JRTRUST
03/17/22	30,000	1-Land Only	Z-Validated Multiple Parcels		DE-Deed	HIGHLAND EAGLE PROPERTIES LTD

Entrance Information

Date	ID	Entry Code	Source
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Property Notes
Note Codes:

Situs : W BEECH (SR 307) ST

Parcel Id: 26-019-00-074-01

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
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Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
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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 : W BEECH (SR 307) ST**Parcel Id: 26-019-00-074-01****LUC: 500****Card: 1 of 1****Tax Year: 2023****Printed: 04/01/24****Comments**

Number	Code	Status	Comment
5	OFC	SS	NEW SURVEY FROM 5AC TO 5.110AC CONV#4691 11/15/2022
1	FLD	BO	20061117 JC C#01 - 11-16-06:PER AFFID.OF DEST, DWG IS 75% RAZED FOR 1-1-06.
2	FLD	BO	20061117 JC C#01 - RECHECK'07, WILL BE 100% RAZED FOR 1-1-07
3	FLD	BO	20061117 JC C#01 - REMAINING VALUE ON DWG IS SHOWN ON LINE#2
4	FLD	BO	20070201 C#01 - 12/13/06 BLDG RAZED 100% FOR 1/1/07

Situs : W BEECH (SR 307) ST

Parcel Id: 26-019-00-074-01

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

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Situs : W PINE ST

Map ID: 26-019-00-100-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

CURRENT OWNER
HIGHLAND EAGLE PROPERTIES CO LLC
PO BOX 104
JEFFERSON OH 44047

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 019-00 100-00
Class Residential
Living Units 1
Neighborhood 54200
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
LOTS 21, 23, 25
ASHTABULA ST

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	225	180 243		1.13	4	-90	5,950
								5,950

Total Acres: 1.0041 Legal Acres: 1.01 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	2,100	6,000	6,000	0	0
Building	0	0	0	0	0
Total	2,100	6,000	6,000	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	4,100		4,100
2021	4,100		4,100
2022	4,100		4,100

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
11/15/22		1-Land Only	E-Exempt Conveyance (Sale Price O		GW-General Warranty	HIGHLAND EAGLE PROPERTIES CO LTD
03/17/22	30,000	2-Land And Building	Z-Validated Multiple Parcels		DE-Deed	TUSSEL KARL TRUSTEE
03/17/22		2-Land And Building	E-Exempt Conveyance (Sale Price O		AF-Affidavit Of Survivorship	TUSSEL CLARENCE K JRTRUST
03/17/22	30,000	1-Land Only	Z-Validated Multiple Parcels		DE-Deed	HIGHLAND EAGLE PROPERTIES LTD

Entrance Information

Date	ID	Entry Code	Source

Property Notes
Note Codes:

Situs : W PINE ST

Parcel Id: 26-019-00-100-00

LUC: 500

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
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Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
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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 : W PINE ST**Parcel Id: 26-019-00-100-00****LUC: 500****Card: 1 of 1****Tax Year: 2023****Printed: 04/01/24****Comments**

Number	Code	Status	Comment
1	OFC	SS	NEW SURVEY FROM 1.03AC TO 1.008AC CONV#4691 11/15/2022

Situs : W PINE ST**Parcel Id: 26-019-00-100-00****LUC: 500****Card: 1 of 1****Tax Year: 2023****Printed: 04/01/24****PAGE LEFT BLANK INTENTIONALLY**

Last Listing

MLS#: **4289467**
Status: **Expired**

Prop Type: **Land and Lots**
Sub Type: **Land**

List Price: **\$79,900**
DOM/CDOM: **103/394**

VACANT LAND



1 / 1

List Dt Rec: **06/16/2021**
Lot #:
Unit:
County: **Ashtabula**

List Date: **06/16/2021**
Contg Dt:
Pend Dt:
Off Mkt Dt: **09/27/2021**
Close Dt:
Exp Dt: **10/01/2021**

Parcel ID: **TX 260190007401 26-019-00-074-00 26-019-00-100-00**
Twp:
Subdiv: **Village/Jefferson**
School Dist: **Jefferson Area LSD - 406**
\$/Acre: **\$11,784.66**

Directions: **Route 46 north. Turn left onto W. Beech St. Property is on the south side of the road.**

Land Lease: **No Monthly Lot Rent**

Legal/Taxes

Taxes: **\$1,008** Tax Year: Assessment: **No** Homestead: **No**
Legal: **22, 24, 26**

Features

Waterfront:
Lots: **3** Lot Dim: **334x986** Lot Sz Src:
Pasture Acre:
Association: **No** Front Feet:
Tillable Acre: **4.00** Lot Sz Acre: **6.78** Divisible:
Water: **Public** Sewer: **Public** Wood Acres: **2.50**
Parking: **None**
Lot Features: **Irregular Lot, Spring/Creek, Wooded/Treed**
Topography: **Sloping**
Improvements: **Gas**
Utilities Avail: **Electricity Available, Natural Gas Available**
Remarks: **Great building lot, creek in rear, all utilities available. Some woods**

Agent/Broker Info

List Agent: [Edward R Curie \(242030\)](#)  List Office: [Miller Realty \(2574\)](#) 
Contact #: **440-576-4507** Office Phone: **440-576-2811**
LA Email: millerrealtyco@gmail.com Office Fax: **440-576-1666**
LA License #: **OH BRKP.0000242030** Brokerage Lic: **1980**

Showing

Showing Rqmts: **Showing Service, Use Showing Time Link**
Show Address to Client: **Yes**

Distribution

Internet Listing Y/N: **Yes** Internet Address Y/N: **Yes** Internet Consumer Comm Y/N:

Listing/Contract Info

Listing Agreement: **Exclusive Right To Sell** Listing Service: **Full Service**
Listing Contract Date: **06/16/2021** Expiration Date: **10/01/2021** Purchase Contract Date:
Possession: **Time of Transfer** Orig List Price: **\$79,900**
Buyer Agency Comp: **4**
Other Comp: **None**
Online Bidding: **No**
Court Ordered: **No**
Broker Remarks: **BOM 11/15/2021**

NON-HEARING MINUTES

BOR Case: 2023-0238

Case Name: HIGHLAND EAGLE PROPERTIES CO LLC

Case Type: VL

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: \$60000

Subject Parcels: 260190007400, 260190007401, 260190010000

Auditor Value: \$103000

NON-HEARING MINUTES

BOR Case: 2023-0238

Owner Name: HIGHLAND EAGLE PROPERTIES CO LLC

Board Action

Motion to: *Agree* *Set Value \$*

CAUV Reinstatement- *All Acres* *No Acres* *Set Acres* _____

No Change *Withdrawal* *Table*

No Show

Other _____

Based Upon:

valid sale.

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: 2023-0238

HIGHLAND EAGLE PROPERTIES CO LLC
C/O RANDY DEARING
PO BOX 104
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
26-019-00-074-00	500-VACANT PLATTED	26-JEFFERSON TWP-JEF VIL-J A LSD	2023
	LAND	IMPR	TOTAL
Original Value:	\$29,600	\$0	\$29,600
Adjustment:	-\$12,200	\$0	-\$12,200
New Value:	\$17,400	\$0	\$17,400
RESULT: VLD - VALUE DECREASE. AGREE BASED ON SALE PRICE			
PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
26-019-00-074-01	500-VACANT PLATTED	26-JEFFERSON TWP-JEF VIL-J A LSD	2023
	LAND	IMPR	TOTAL
Original Value:	\$67,400	\$0	\$67,400
Adjustment:	-\$28,400	\$0	-\$28,400
New Value:	\$39,000	\$0	\$39,000
RESULT: VLD - VALUE DECREASE. AGREE BASED ON SALE PRICE			
PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
26-019-00-100-00	500-VACANT PLATTED	26-JEFFERSON TWP-JEF VIL-J A LSD	2023
	LAND	IMPR	TOTAL
Original Value:	\$6,000	\$0	\$6,000
Adjustment:	-\$2,400	\$0	-\$2,400
New Value:	\$3,600	\$0	\$3,600
RESULT: VLD - VALUE DECREASE. AGREE BASED ON SALE PRICE			



Board of Revision