

FILED ON

MAR 29 2024

Ashtabula County Board of Revision

Tax year ~~2024~~ 2023 BOR no. 0239

DTE 1 Rev. 12/22

County Ashtabula Date received

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.

Form with sections for Name, Street address, Telephone number, Parcel numbers, and a table for market value comparison.

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

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.
- 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.

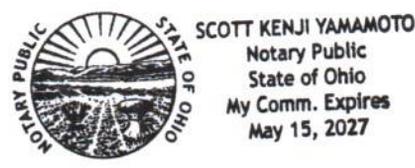
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3/29/24 Complainant or agent (printed) Kim K. Sespis Title (if agent) \_\_\_\_\_

Complainant or agent (signature) *Kim K. Sespis*

Sworn to and signed in my presence, this 29<sup>th</sup> day of MARCH 2024  
(Date) (Month) (Year)

Notary *Scott Kenji Yamamoto*



**Situs : 26 E WALNUT ST**

**Map ID: 26-034-00-069-00**

**LUC: 518**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 04/01/24**

**CURRENT OWNER**  
SESPICO STEVEN A  
KIM K  
26 EAST WALNUT STREET  
JEFFERSON OH 44047  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 034-00 069-00  
Class Residential  
Living Units 1  
Neighborhood 54200  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
45 & 47 JEFFERSON ST

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	2	50	25 165	185	1.05			1,710
F	1	225	45 165		1.05			13,820
								15,530

Total Acres: .2652      Legal Acres: 0.21      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	5,430	15,500	15,500	0	0
<b>Building</b>	24,750	70,700	70,700	0	0
<b>Total</b>	30,180	86,200	86,200	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	11,900	50,500	62,400
2021	11,900	50,500	62,400
2022	11,900	50,500	62,400

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status
11/18/19	R20190119	1,500		Residential Hvac	Close Permit

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
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**Entrance Information**

Date	ID	Entry Code	Source
10/08/20	KJ	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : 26 E WALNUT ST

Parcel Id: 26-034-00-069-00

LUC: 518

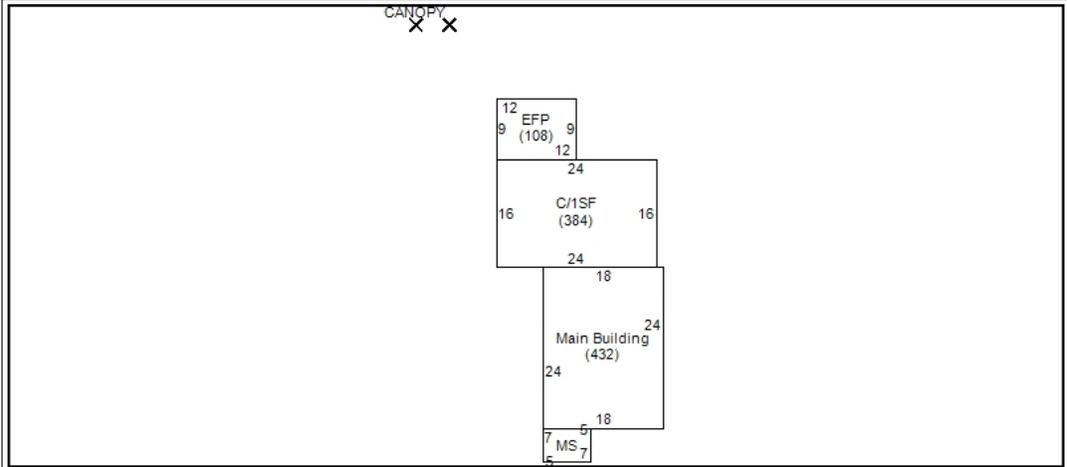
Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 6
<b>Override Model</b>	<b>Dining Rooms</b> 1
<b>Story Height</b> 1.5	<b>Bedrooms</b> 2
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 05-Old Style	<b>Full Baths</b> 1
<b>Year Built</b> 1900	<b>Half Baths</b> 1
<b>Eff Year Built</b> 1950	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b> 2005	<b>Total Fixtures</b> 8
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> J-1/2 Bsmt 1/2 Crawl	<b>T3 Rec Rm Area</b>
<b>Heating</b> 3-Central A/C	<b>T4 Rec Rm Area</b>
<b>Heat Fuel Type</b>	<b>Fin Bsmt Liv Area</b> 0
<b>System</b>	<b>WBFP Stacks</b> 0
<b>Attic</b> 0-None	<b>WBFP Openings</b> 0
<b>Phy. Condition</b> A-Average Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 0	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C-1	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.4
<b>GRM Econ Rents</b>	<b>GRM Factor</b> 1
<b>GRM Units</b>	<b>GRM Value</b> 0



**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					432						
1		MS			35						400
2	CSP	1SF			384						19,200
3		EFP			108						4,000
4		OFF			15						300

**Dwelling Computations**

<b>Base Price</b> 59,490	<b>% Good</b> 50
<b>Plumbing</b> 4,000	<b>Market Adj</b>
<b>Basement</b> 8,320	<b>Functional</b>
<b>Heating</b> 2,710	<b>Economic</b> 100
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 0	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> 1.4
<b>Subtotal</b> 74,520	<b>Additions</b> 12,000
<b>Ground Floor Area</b> 432	
<b>Total Living Area</b> 1,032	<b>Dwelling Value</b> 68,950

Dwelling Notes

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1920		18x23	414	D	1		P				1,600
2	RC2-Canopy	1920		6x23	138	C	1		S				100

**Condominium / Mobile Home Information**

<b>Complex #</b>	<b>Level</b>	<b>MH Make</b>
<b>Type</b>	<b>Elevator</b>	<b>MH Model</b>
<b>Unit No</b>	<b>Location</b>	<b>Serial#</b>
<b>Condo Style</b>	<b>View</b>	<b>MH Title#</b>
<b>Cmplx Name</b>		<b>Park Code</b>

**Misc & Gross Bulding Values**

<b>Misc Building No</b>	<b>Misc Adjusted Value</b>
<b>Gross Building:</b>	

**Situs : 26 E WALNUT ST****Parcel Id: 26-034-00-069-00****LUC: 518****Card: 1 of 1****Tax Year: 2023****Printed: 04/01/24****Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
2	FLD		ADD A/C 1-1-20.
1	OFC	DC	PER OWNERS PHONE CALL ONLY 2 BEDROOMS

Situs : 26 E WALNUT ST

Parcel Id: 26-034-00-069-00

LUC: 518

Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

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March 27, 2024

TO: Ashtabula County Board of Revision  
25 W. Jefferson Street  
Jefferson, OH 44047

FROM: Steven & Kim Sespico  
26 East Walnut Street  
Jefferson, OH 44047

RE: Valuation of Property 2024

Dear Board of Revision,

I am writing to you concerning the recent revaluation of our property located at 26 E. Walnut Street in Jefferson Village. I am submitting the DTE 1 form in the hopes that the board will look into reconsidering the current State of Ohio's valuation of our property.

The requested change in value is that my property is the same as it was 3 years ago and has depreciated. In the photos that I have attached, you will see the limited access that we have to our slice of pie shaped driveway in which we have a driveway easement to be able to have access to it. Also, our property is grandfathered into the Ondercins' property next door East of us. There is barely any visual division line between both properties as well as our portioned off backyard that swings behind that property in an L shape.

We have neighbors 2 doors down from us (next to Ondercins') that continually allow their dogs to come into the back part of our yard to do their "business" and or run through the yard. We have put up markers and such to try to deter them, but they are usually cut down or moved. Our garage continues to lean sideways as the foundation is dipping that way.

The things that are mentioned are just a few of the things that would be questioned should we ever decide to try and sell the property as well as other things.

I have attached several photos of our home and parking and backyard area.

Also, I looked at some homes that are in our area that were sold within the last year or so (I am aware that the valuation goes from 2020 to 2023), but thought they might be comparisons:

Sold 1/2/2024 for \$56,200:

Address: 31 W. Erie St. – Jefferson

Property is a 3 bed, 1.5 bath on .51 acres with a garage, partially finished basement and is 1,312 square feet with its own paved driveway access as well yard and is 1 story.

Built 1959

Sold 8/2023 for \$60,000:

Address: 325 Chestnut St. – Jefferson

Property is a 3 bed, 1.5 bath on 0.633 acres with 1 car + 2 car garage/barn and a patio, full basement and is 2,147 square feet with a paved driveway and yard. This house has 7 rooms and is multi-leveled.

Built 1924

Sold 11/28/2023 for \$69,900

Address: 192 W. Jefferson St. – Jefferson

Property is a 3 bed, 2 bath on 1.04 acres with a 2 car garage, deck, patio and side porch. Full basement, yard and unfinished driveway and is 2,652 square feet. This house has 7 rooms and is 2 stories.

Built 1900

Sold 11/6/2023 for \$69,900

Address: 152 E. Jefferson St. – Jefferson

Property is a 3 bed, 3 bath on 1.17 acres with a 2-car garage, deck and a pool, unfinished basement, backyard and creek, driveway and is 2,226 square feet. This house has 10 rooms and is 2 stories. Built 1900

Sold 11/20/2023 for \$56,500

Address: 207 N. Chestnut St. – Jefferson

Property is a 3 bed, 1 bath on 0.19 acres with a large deck, porch and fenced in backyard, full basement and unpaved driveway and is 1,876 square feet. This house has 7 rooms and is a 2 story home.

Built 1890

Our home at 26 E. Walnut Street is a 2 bed, 1.5 bathroom house on 0.3 acres with a detached 1 car garage. This house has 5 rooms and a mudroom. This house is a 1.5 story home with a partially finished basement/crawlspace, shared driveway and portioned off back yard.

Built 1900

Our hope again is that you will consider an adjustment in the new valuation of our home according to some facts that we have shared with you, along with the property sales that have been listed.

Thank you for your time and consideration in this matter.

Sincerely,



Steven & Kim Sespico/Home owners









# 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 28 2024

ASHTABULA COUNTY AUDITOR  
DAVID THOMAS

BOR #2023-0239

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
26-034-00-069-00	\$86,200	\$65,000

**Resolution:** Set total value at **\$76,400** adding negative influence factors to the residual land due to shape/status. Adjust effective age of home based on evidence submitted.

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

Signature: *Kevin K. Sespico* Date: 5-20-24  
 Print Name: *Kevin K. Sespico*  
*Steven A Sespico Steven A Sespico*

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 16, 2024

Steven & Kim Sespico  
26 E Walnut St.  
Jefferson, OH 44047

BOR 2023-0239

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,

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David Thomas  
Ashtabula County Auditor

# NON-HEARING MINUTES

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**BOR Case:** 2023-0239

**Case Name:** STEVEN & KIM SESPICO

**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

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**Complainant Seeks:** \$65000

**Subject Parcel:** 260340006900

**Auditor Value:** \$86200

# NON-HEARING MINUTES

BOR Case: 2023-0239

Owner Name: STEVEN & KIM SESPICO

## Board Action

Motion to:  Agree  Set Value \$76,400

CAUV Reinstatement-  All Acres  No Acres  Set Acres \_\_\_\_\_

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

signed offer letter, change effective age to 1940, change influence on land line #2 to -20.

Was Made by: Janet

2<sup>nd</sup> by: Alex

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

Motion therefore:  Passed  Failed

Decision Date: 6/12/24

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: 2023-0239**

STEVEN & KIM SESPICO  
 26 E WALNUT ST  
 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
26-034-00-069-00	518-1 FMLY C/I STRP	26-JEFFERSON TWP-JEF VIL-J A LSD			2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>		
<b>Original Value:</b>	\$15,500	\$70,700	\$86,200		
<b>Adjustment:</b>	-\$2,700	-\$7,100	-\$9,800		
<b>New Value:</b>	\$12,800	\$63,600	\$76,400		
<b>RESULT: VLD - VALUE DECREASE. SET VALUE AT \$76,400 BASED ON SIGNED OFFER LETTER</b>					



Board of Revision