

MAR 29 2024

Ashtabula County Board of Revision

Reset Form

Tax year 2023 BOR no. 0243

DTE 1 Rev. 08/21

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 1-10, including a table for Column A (Complainant's Opinion of Value), Column B (Current Value), and Column C (Change in Value).

- 11. Was property sold within the last three years?
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?
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.

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 3/26/24 Complainant or agent Heri Campbell Title (if agent)

**Situs : NEW LONDON RD**

**Map ID: 48-016-00-022-00**

**LUC: 511**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 04/01/24**

**CURRENT OWNER**  
CAMPBELL GERALDINE M  
ET AL  
7256 LAKE ROAD WEST  
ASHTABULA OH 44004  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 016-00 022-00  
Class Residential  
Living Units 1  
Neighborhood 68800  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
36

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.1700		0			
A	S	13500	1.5600	74	0	1	-15	17,220
A	H	13500	1.0000	100	0			17,550
								34,770

Total Acres: 2.73      Legal Acres: 2.73      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	12,180	34,800	34,800	0	0
<b>Building</b>	16,100	46,000	46,000	0	0
<b>Total</b>	28,280	80,800	80,800	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	26,800	34,100	60,900
2021	26,800	34,100	60,900
2022	26,800	34,100	60,900

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

**Entrance Information**

Date	ID	Entry Code	Source
08/15/13	MJL	6-Occupant Not Home	3-Other
01/16/14	DAA	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : NEW LONDON RD

Parcel Id: 48-016-00-022-00

LUC: 511

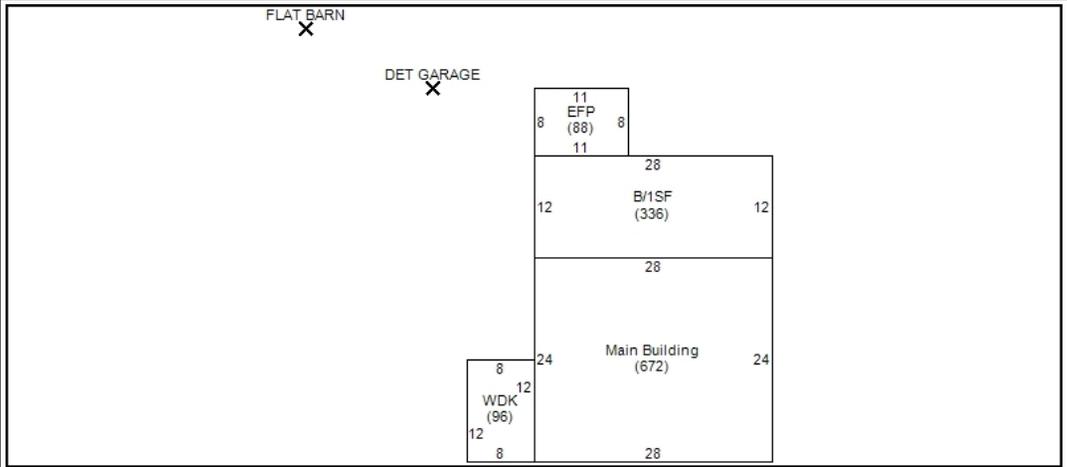
Card: 1 of 1

Tax Year: 2023

Printed: 04/01/24

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 5
<b>Override Model</b>	<b>Dining Rooms</b> 1
<b>Story Height</b> 1	<b>Bedrooms</b> 2
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 03-Ranch	<b>Full Baths</b> 1
<b>Year Built</b> 1922	<b>Half Baths</b> 0
<b>Eff Year Built</b>	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b> 1940	<b>Total Fixtures</b> 6
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> 4-Full Basement	<b>T3 Rec Rm Area</b>
<b>Heating</b> 2-Basic	<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> F-Fair Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 2	<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> D+1	<b>Cost &amp; Design</b> 0
<b>CDU</b> FR-FAIR	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.35
<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					672						
1	BSM	1SF			336						17,300
2		EFP			88						2,900
3		WDK			96						900

**Dwelling Computations**

<b>Base Price</b> 45,990	<b>% Good</b> 35
<b>Plumbing</b> 1,200	<b>Market Adj</b>
<b>Basement</b> 11,910	<b>Functional</b>
<b>Heating</b> 0	<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> 1.35
<b>Subtotal</b> 59,100	<b>Additions</b> 7,400
<b>Ground Floor Area</b> 672	
<b>Total Living Area</b> 1,008	<b>Dwelling Value</b> 41,700

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1922		16x32	512	C	1		P				2,300
5	AB2-Flat Barn	1900		18x24	432	C	1		P				2,000

**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>	

## **Addendum 5544 New London Rd Complaint:**

### **Parcel Numbers: 480160002200**

This property formerly was a rental property since 1994 to generations of the same family. The home had been updated and restored twice during the tenure of the same family renting throughout its entirety as a rental. The occupant died without our knowledge, following his lengthy rental history at our property and his felon/drug addicted son broke into our property once he learned of his father's passing and proceeded to squat there, take over the home and literally destroyed the home.

We had our routine quarterly visit with the elderly renter and he apparently died within days following our visit however no one informed us. We continued to receive the monthly rent as scheduled and when we notified the elderly tenant's family that we would be doing our next visit they informed us then that our tenant had passed. We immediately went to the home with the news of the tenant's passing and this is when we discovered the squatter-son had taken over and trashed the home. We contacted the sheriff to go to the home with us and we discovered the squatter in a drugged-haze, passed out, so the sheriff did nothing other than tell us to begin the eviction process and allowed him to stay. We had to remove the mailbox because more convicted felons started having their mail sent there and then someone shot out the front windows. This used to be a safe homestead and it became a destroyed drug house.

During our lengthy attempt to rehab our now deplorable home a stranger pulled up to the barn to break in during broad daylight. It's impossible to find a renter with any credentials... The restoration of the home has taken us three years... and nothing is close to complete. In Ashtabula there is no such thing as a local professional contractor or anyone who has even mediocre ratings with the BBB-the only people available to contract are backyard, uninsured, thieves and criminals which we fielded in an attempt to get the home in repair for rental but were left at a loss. The town has a drug epidemic and is so crime infested that lawlessness prevails. There are no street lights or sidewalks, very few parks or other local luxuries that are well maintained to draw people to the area. You can't even get access to reputable medical professionals and care. The schools are terrible and continue to be at the bottom of the state report card, there is no industry or jobs, no workforce at all so professionals don't choose to move to the county sadly. Also Saybrook Township Road Crew removed a driveway on the west of our property. Without cause they took a valuable large metal drain tile we had purchased and installed and left a ditch with no entrance driveway at all to my side yard or the back properties.

**Details on house damage:** The squatter-son broke all the windows out, removed every stitch of copper and replaced it with outdated used pvc, he poured something down drains to completely prevent passage of water, tore out the plumbing and had waste water pouring out the side of the home, floors were completely destroyed, supports in the basement were stolen and he replaced them with used 2x4s that were nailed together and the floor has begun to sway and buckle, pieces of the furnace were stolen and left the furnace unusable, he stole the cement paver walkways, removed all the landscaping to sell, he even broke into a storage shed that was not meant to be accessed and filled it with torn apart electronics, the entirety of the home was permeated with horrific yellow smoke and there were disgusting mattresses covered with blood and other bodily fluids all over the floors and the crawl space was filled with garbage, filthy bags of wet/dirty clothing and rotting unidentified carnage...

I would be happy to provide evidence of the damage to this once lovely farm home that has now been destroyed. I respectfully request that you revise my recent property value and lower it.  
Thank you

**From:** [gerri campbell](#)  
**Sent:** Wednesday, July 24, 2024 4:31 PM  
**To:** [Tara R. Frable](#)  
**Cc:** [MsHCampbell GMail](#); [Bryan Campbell](#)  
**Subject:** Re: CampbellBoard of Revision Hearing 7/31/24

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Case Number: BOR Case Number 2023-0243  
5544 New London Rd, Ashtabula, Ohio 44004

Please consider the following regarding my request for re-evaluate my case and select link for slides with evidence Select Link:

[Evidence For Tax Revision 5544 New London Rd.](#)

Thank you for considering my complaint over the valuation of my property.

I'm sending pictures to document my complaint to the board of revision. There is a discussion of the actual present condition of the property and the history that led it to this point to follow. It has been a rental since 1994.

The reason for diminished value is Casualty Loss; the home is now unlivable for future renters at present though we have worked to maintain the appearance very actively with paint, windows and lawn care. An occupancy change of at least 15% had a substantial economical impact on my property; my tenant of many years passed away and a squatter moved in so no income for this rental home since May of 2021.

This house suffered its main decline due to a druggie squatter (he had three warrants for his arrest but Andover police were not pursuing.) He (Tom

Sundman - in the pictures) vandalized the home. The deceased renter was in bad health who lived his last years out there. His daughter said she cleaned and attended the house once a week. Since we got our place from the squatter various convicted felons (Lisa Alley)and strangers are using the address and mail being sent to our mailbox.

We had to completely remove the mailbox. We have lost the meager rent of \$400 a month the government paid for the renter. So we have no income to support the improvements needed.

The sheriff came 5/8/21 and we discovered the squatter still there.

We retained Kyle Smith Attorney for eviction 5/5/21

Vandalism occurred and the squatter broke most windows before we got him out around 6/2/2021.

Busy beaver windows were purchased in September 2021 and seven were installed but a heavy shank-like sharp object was discovered in front of the house picture window and main window outer shell and side light were later broken in winter 2022/23 they are not replaced yet but are purchased.

Squatter apparently was entering exiting through the basement window...

The house was full of filth and rubbish... the ceilings and walls covered with smoke. No one would rent or buy at present. We rented the second largest dumpster (\$400) 8/31/21 from Doherty Trucking to remove rubbish in the house.

The squatters' people removed the newer landscaping from and even the sidewalk that was at the back of the house since 1940. There was a breezeway at the back of the house they must have torn off because neighbors said there was a large fire burning every night. Neighbors saw a landscaping company truck backed in there when squatter was finally dispelled and when we recovered the home the shrubs and back sidewalks were gone.

Water pipes are plastic as occupants apparently took the copper and replaced it with thin plastic. No water turned on in the house right now because of the poor condition of the pipes. In 2022 the pipes broke when we turned the water on due to the way they were installed. They are now thin walled plastic.

The home is not fit for habitation at present. The basement has flooded twice this year...

Furnace (1967) is broken and needs complete replacement. Facia board in front of house is rotted and the gutter is now hanging off the front. See photo. We had replaced the back facia and gutter in 2021. We added two cement basement windows right away and replaced the fence around the deck to keep squatter out.

But the larger repairs such as replacing floor joists remain to be done. Complete new kitchen needed: flooring, plumbing, appliances cabinets, sink and counter top needed. Everything was rotted under the old cabinets we've mostly torn out also because of the smell and in usable condition. Only old rotted base cabinets there now.

The floor is sagging in the kitchen and front bedroom so badly the flooring can't be replaced without major work... roof was leaking and the drywall is still not finished in the front bedroom since roof repair. Senita roofing said it was bc of the soffit issue where the breezeway was removed.

Bathroom is not operational. Plumbing is bad. 1920s bathtub is off angle and can't be removed because of the size of doorways. It is held by bricks on a ledge below it in the basement. The back of the 2 bedroom house is tiny. The bedrooms are like 80-90 sq foot at the most. The metal joist brace under the floor rusted off from dampness.

We have done projects so far but it will be years to make this house a safe, marketable homestead. The township removed our drainpipe under the west driveway and left an open ditch where the driveway was to the back...

Garage is covered with black smoke and full of debris. 18 tires and many more still on rims were removed. Roof is about gone and they have weird shrouds on everything windows too. I think there is drug activity in the garage.

This home was constructed by my dad, not a builder by any means in 1922 when he was 18-20 years old. (He was a mail carrier in downtown Ashtabula from age 17 on for 40 years and a beekeeper). Home is constructed from a chicken coop with later additions... to consider that it has increased in value with the terrible mess that has occurred over the last 3+ years is incorrect... The east side (back) of the barn is as you see it in pictures. The wooden fence that was constructed 30 years ago was torn down by the people who moved their trailer to the east. They may be encroaching on our land. They constantly have had sheriff activity due to teenagers that lived there and on the other side of my place the people put a pile of garbage on our property; we called saybrook two zoning in but nothing was ever done about it by the former zoning person. Also many sheriff visits there as per neighbors reports. We had two men in a truck attempting to enter our barn last year but thankfully the neighbor (Jim Wright) across the street stopped them.

We have pictures of flooding from the other day July 6, 2024 when the road was closed in front of my place.

My permanent home in central Ohio shares a 925foot property line with New Albany Ohio. I border the community of Granville Ohio to the east of my community. My grandchildren graduated from New Albany High School. I retired after 24 years teaching for Worthington Schools. These are prosperous areas and my taxes seem more reasonable here in the Intel chip factory zone than my Ashtabula properties.

The fact is that my 5544 house has lost significant value and is unlivable... The lack of industry, jobs and qualified workforce and the crime and low socioeconomic factors in Ashtabula haven't kept up with other areas further making my property of declining value... the house and neighborhood I grew up in is a thing of the past. The major systems in this house are destroyed...

Our 5544 house, garage and barn are even more inadequate than anything you could imagine. If you consider the "highest and best use" of this property it is nil. There is not industry or development sadly to put this property at an increased value.

We had chosen to attempt to restore it because of the low value suggested by a realtor who came

to the house.

In 2023 we replaced the fuse box with an up to date breaker box. Please compare the 2012 home picture with the 2024 picture with the sagging gutter.

I will be happy to provide keys for a walk through to verify all that I've presented here...

Respectfully,

Geraldine Campbell

On Wed, Jul 24, 2024 at 11:43 AM gerri campbell <[campbellgerri@gmail.com](mailto:campbellgerri@gmail.com)> wrote:

Hello, we are sending evidence for our revision complaint shortly. Thank you, Gerri Campbell  
Sent from my iPhone

On Jul 17, 2024, at 8:09 AM, Tara R. Frable <[TRFrable@ashtabulacounty.us](mailto:TRFrable@ashtabulacounty.us)> wrote:

Geraldine,

Your Board of Revision case has been set for hearing. Please see attached notice with the date and time your case is scheduled. You will also be receiving notice via standard mail.

Please don't hesitate to contact me at the number listed below with any questions or concerns.

Have a nice day,

*Tara Frable*

**Ashtabula County Auditor's Office**

Assistant Real Estate Manager

440-576-1484

[trfrable@ashtabulacounty.us](mailto:trfrable@ashtabulacounty.us)

<image001.png>

<20240814 Hearing Notice.PDF>

ASHTABULA COUNTY  
25 W Jefferson Street  
Jefferson OH 44047-1092  
(440) 576-1484 Fax: (440) 576-3446

BOARD OF REVISION HEARING NOTICE TO  
ASHTABULA COUNTY PROPERTY OWNER OR HIS/HER AGENT

B.O.R. CASE NUMBER: 2023-0243

July 3, 2024

GERALDINE M CAMPBELL  
2983 MINK ST  
JOHNSTOWN OH 43031

The Board, in accordance with Ohio Revised Code 5715.19, has scheduled a hearing on:

**July 31, 2024 at 1:30 PM**

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2023-0243 filed for tax year 2023 by GERALDINE M CAMPBELL and described as follows:

Parcel ID(s):

1) 48-016-00-022-00 located at NEW LONDON RD, the market value is \$80,800. The market value sought is \$60,900.

You or a representative must appear at this hearing or the case will be dismissed.

If you have any questions, please call (440) 576-1484.

Ashtabula County Board of Revision

# HEARING MINUTES

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Case Type VL

**The Hearing of Board of Revision Case 2023-0243, GERALDINE M CAMPBELL is being recorded and the date is 7/31/2024.**

## **Board Members**

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

Others present:

Geraldine Campbell, owner via phone hearing

Heather Campbell, daughter via phone hearing

Brian Campbell, son via phone hearing

Janet Discher, Commissioner Alternate

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**Complainant Seeks: \$60900**

**Subject Parcel: 480160002200**

**Auditor Value: \$80800**

Hearing No # 12



From: [gerri campbell](#)

Sent: Wednesday, July 31, 2024 11:36 AM

To: [Tara R. Frable](#); [Heather Campbell](#); [Bryan Email](#)

Subject: BOR Verification rental 5544 New London

Tara, I was looking over the original complaint form and I noted on the 5544 for New London that said it was the second home but as I stated in my various information, it has been a rental for 30 years. I started renting it in 1994 but I thought I would include these two portions of my 21 and 22 tax forms in regards to the 5544 rental to verify this. Also, I blanked out the information on my other rental at 7256 Lake Rd. W. as we will be talking about that in a couple weeks. Thank you, Gerri Campbell

11:18 Today 11:16 AM Edit

**SCHEDULE E (Form 1040) Supplemental Income and Loss** (OMB No. 1545-0045)

Department of the Treasury Internal Revenue Service (IRS) **2021** Attach to Form 1040, 1040-SR, 1040-NR, or 1041. Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return: **GERALDINE H CAMPBELL**

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, see Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions.  Yes  No

**B** If "Yes," did you or will you file required Form(s) 1099?  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** 7256 LAKE RD W, ASHTABULA OH 44004

**B** 5544 NEW LONDON RD ASHTABULA OH 44004

**C**

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	150	0	<input type="checkbox"/>
<b>B</b>	1		150	0	<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental  
2 Multi-Family Residence 4 Commercial 6 Royalties

Income:	Properties:	B	C
<b>3</b> Rents received	<b>3</b>	1,940.	
<b>4</b> Royalties received	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising	<b>5</b>		
<b>6</b> Auto and travel (see instructions)	<b>6</b>	1,978.	
<b>7</b> Cleaning and maintenance	<b>7</b>		
<b>8</b> Commissions	<b>8</b>		
<b>9</b> Insurance	<b>9</b>	771.	
<b>10</b> Legal and other professional fees	<b>10</b>		
<b>11</b> Management fees	<b>11</b>		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest	<b>13</b>		
<b>14</b> Repairs	<b>14</b>	1,470.	
<b>15</b> Supplies	<b>15</b>	1,263.	
<b>16</b> Taxes	<b>16</b>	1,196.	
<b>17</b> Utilities	<b>17</b>	1,046.	
<b>18</b> Depreciation expense or depletion	<b>18</b>	186.	
<b>19</b> Other (net) ▶ See Line 19 Other Expenses	<b>19</b>	1,688.	
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	9,798.	
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 990	<b>21</b>		
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties			
<b>c</b> Total of all amounts reported on line 12 for all properties			
<b>d</b> Total of all amounts reported on line 18 for all properties			
<b>e</b> Total of all amounts reported on line 20 for all properties			
<b>24</b> Income. Add positive amounts shown on line 21. Do not include any losses from lines 21 through 23.			
<b>25</b> Losses. Add royalty losses from line 21 and rental real estate losses from lines 21 through 23.			
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter net income or (loss) from rental real estate and royalties. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.			

For Paperwork Reduction Act Notice, see the separate instructions. **83A** REV 09/2023 PHD



Sent from my iPhone

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: 2023-0243**

GERALDINE M CAMPBELL  
 2983 MINK ST  
 JOHNSTOWN OH 43031

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
48-016-00-022-00	511-1FMLY UNPL 0-9	48-SAYBROOK TWP-ASHTABULA A CSD			2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>		
<b>Original Value:</b>	\$34,800	\$46,000	\$80,800		
<b>Adjustment:</b>	\$0	-\$19,900	-\$19,900		
<b>New Value:</b>	\$34,800	\$26,100	\$60,900		
<b>RESULT: VLD - VALUE DECREASE. AGREE TO COMPLAINT OF \$60,900</b>					



Board of Revision