

Tax year 2023 BOR no. 0257 **FILED ON** DTE 1 Rev. 08/21  
 County Ashtabula Date received APR 01 2024

### Complaint Against the Valuation of Real Property Ashtabula County Board of Revision

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.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1. Owner of property	Mark Spangler	1075 Webster Rd, Jefferson OH 44047	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person			
5. Email address of complainant			
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	
29-010-00-012-00		1075 Webster Rd, Jefferson OH 44047	
8. Principal use of property			
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
29-010-00-012-00	165,000	212200	(47,200)
10. The requested change in value is justified for the following reasons: Majority of property is swamp/wet lands and are unusable. The value that portion of the property should not increase because properties with usable acreage sold at inflated costs.			

11. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; 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 03/28/2024 Complainant or agent Mark Spangler Title (if agent) \_\_\_\_\_  
Signature

**Situs : 1075 WEBSTER RD**

**Map ID: 29-010-00-012-00**

**LUC: 101**

**Card: 1 of 1**

**Tax Year: 2023**

**Printed: 04/02/24**

**CURRENT OWNER**  
SPANGLER MARK A  
1075 WEBSTER ROAD  
JEFFERSON OH 44047  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 010-00 012-00  
Class A  
Living Units 1  
Neighborhood 40000  
District  
Zoning  
Alternate Id



**Legal Description**  
Parcel Tieback: Addl. Tieback: N  
Legal Descriptions:  
7 M

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.3200		0			
A	S	10000	27.6800	25	0	1	-20	71,970
A	H	10000	1.0000	100	0			13,000
								84,970

Total Acres: 29      Legal Acres: 29.00      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	29,750	85,000	85,000	0	0
<b>Building</b>	44,520	127,200	127,200	0	0
<b>Total</b>	74,270	212,200	212,200	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	65,400	90,900	156,300
2021	65,400	90,900	156,300
2022	65,400	90,900	156,300

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
10/15/07		2-Land And Building		0072/0227	ET-Temp Exempt	SPANGLER MARK A

**Entrance Information**

Date	ID	Entry Code	Source
02/13/14	DWP	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : 1075 WEBSTER RD

Parcel Id: 29-010-00-012-00

LUC: 101

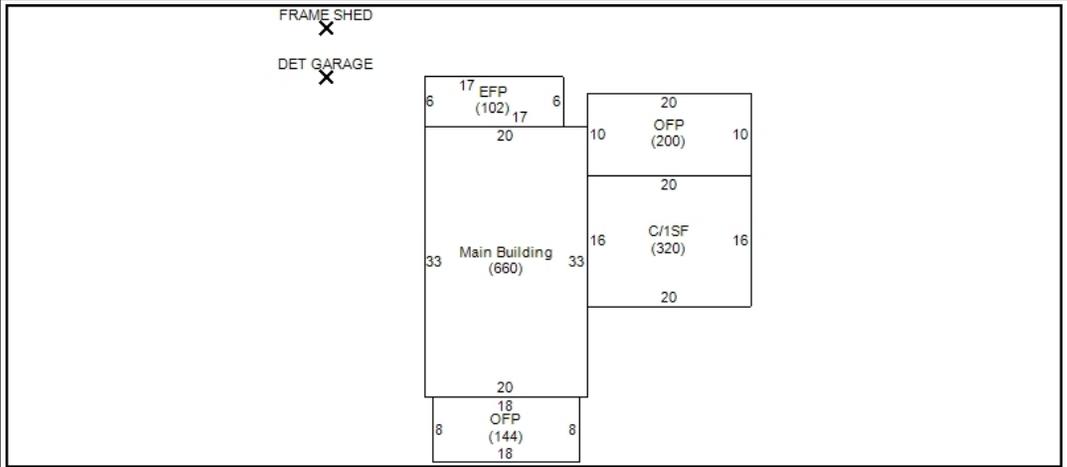
Card: 1 of 1

Tax Year: 2023

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**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 6
<b>Override Model</b>	<b>Dining Rooms</b> 0
<b>Story Height</b> 1.5	<b>Bedrooms</b> 3
<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> 1880	<b>Half Baths</b> 0
<b>Eff Year Built</b> 1960	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b> 2000	<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> D-Full Crawl	<b>T3 Rec Rm Area</b>
<b>Heating</b> 4-Heat Pump	<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> G-Good Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 3	<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> GD-GOOD	<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					660						
1		EFP			102						3,700
2	CSP	1SF			320						16,300
3		OFF			144						2,900
4		OFF			200						4,000

**Dwelling Computations**

<b>Base Price</b>	75,730	<b>% Good</b>	60
<b>Plumbing</b>	1,300	<b>Market Adj</b>	
<b>Basement</b>	4,820	<b>Functional</b>	
<b>Heating</b>	3,450	<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>	85,300	<b>Additions</b>	16,100
<b>Ground Floor Area</b>	660		
<b>Total Living Area</b>	1,310	<b>Dwelling Value</b>	103,430

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	2008		24x44	1,056	C	1		A				23,800
2	RS1-Frame Shr	1111		8x16	128	C	1		S				
3	RS1-Frame Shr	1111		0x0	1	C	1		S				

**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 : 1075 WEBSTER RD

Parcel Id: 29-010-00-012-00

LUC: 101

Card: 1 of 1

Tax Year: 2023

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**Comments**

Number	Code	Status	Comment
1	FLD	DC	19960116 C#01 - RB 12/5/95.EST.RECENT NEW WINDOWS 1994.
2	FLD	BP	20010910 C#01 - 8/27/01 BP#000611 FOR OFP,A/C & REMODELING, -30% DEPR FOR
3	FLD	BP	20010910 C#01 - 1/1/01
4	FLD	RV	20080313 NW C#01 - 1/24/08 EST ADDED OP FOR REVAL
5	FLD	NC	20090430 CD C#01 - 4/14/09 EST - OLD DET GAR RAZED NEW DET GAR 100% 1/1/09

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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  
MAY 28 2024

ASHTABULA COUNTY AUDITOR  
DAVID THOMAS

BOR #2023-0257

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
29-010-00-012-00	\$212,200	\$165,000

**Resolution:** Set total value at **\$185,200** adding negative influence factors to the residual land due to portions of the property being unusable wetlands.

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

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

MARK 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 16, 2024

Mark Spangler  
1075 Webster Rd.  
Jefferson, OH 44047

BOR 2023-0257

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

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**BOR Case:** 2023-0257

**Case Name:** MARK SPANGLER

**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:** \$165000

**Subject Parcel:** 290100001200

**Auditor Value:** \$212200

# NON-HEARING MINUTES

BOR Case: 2023-0257

Owner Name: MARK SPANGLER

## Board Action

Motion to:  Agree  Set Value \$185,200

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

No Change  Withdrawal  Table

No Show

Other \_\_\_\_\_

### Based Upon:

signed offer letter and review of site. add -50 influence to land line #2.

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: 2023-0257**

MARK SPANGLER  
 1075 WEBSTER RD  
 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
29-010-00-012-00	101-GRAIN GEN FARM	29-LENOX TWP-JEFFERSON AREA LSD		2023
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$85,000	\$127,200	\$212,200	
<b>Adjustment:</b>	-\$27,000	\$0	-\$27,000	
<b>New Value:</b>	\$58,000	\$127,200	\$185,200	
<b>RESULT: VLD - VALUE DECREASE. SET VALUE AT \$185,200 BASED ON SIGNED OFFER LETTER</b>				



Board of Revision