

Clear Form

Tax year 2025

BOR no. 0011

FILED ON

Rev. 12/22

County Ashtabula

Date received

FEB 14 2025

### Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Ashtabula County  
Division

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	Whirlwind Properties Inc	413 East Main St., Andover, Ohio	
2. Complainant if not owner	Teri Caldwell	3880 Mill Road, Dorset, Ohio 44032	
3. Complainant's agent	Randil J. Rudloff	151 East Market St., Warren, Ohio 44481	
4. Telephone number and email address of contact person	rudloffrj@gsfirm.com		
5. Complainant's relationship to property, if not owner	Lessee with option to purchase		
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
see attached real estate tax bills 2nd half 2023			
7. Principal use of property	one parcel auto body repair and one carry out coffee shop. Rest vacant.		
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
all parcels	\$625,000.00	\$1,192,450.00	\$576,450.00
9. The requested change in value is justified for the following reasons: see attached narrative			

10. 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 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 None 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 2/14/25 Complainant or agent (printed) Randil J. Rudloff Title (if agent) Attorney for complainant

Complainant or agent (signature) \_\_\_\_\_

Sworn to and signed in my presence, this 14th day of February 2025

Notary Lisa Germano



**Lisa Germano**  
Notary Public - State of Ohio  
My Commission Expires  
June 28, 2025

**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

**PARCEL LOCATION: 41 E MAIN ST  
0099 PROSECUTOR ACTION**

**PARCEL ID: 02-013-20-133-00  
TAX DISTRICT: ANDOVER TWP-A VIL-PYMATU V LSD  
OWNER NAME: WHIRLWIND PROPERTIES INC**

**WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003**

**DESCRIPTION OF PROPERTY:  
25 S E**

<b>Gross Tax Rate</b> 65.61	<b>Non Business Credit Factor</b> .088325	<b>Acres</b> 1.67	<b>APPRAISED VALUE</b>		
<b>Reduction Factor</b> .126099741	<b>Owner Occupancy Credit Factor</b> .022081	<b>Class</b> C	<b>Land</b>	<b>Improvement</b>	<b>Total</b>
<b>Effective Tax Rate</b> 57.336596	<b>LUC</b> 430		58,500	81,500	140,000
<b>TAX VALUES</b>			<b>CURRENT TAX DISTRIBUTION</b>		
Real Estate Taxes	3,215.60	Ashtabula County	537.61	<b>TAXABLE VALUE</b>	
Reduction Factor	-405.54	Pymatuning Valley Lsd	1,454.17	<b>Land</b>	<b>Improvement</b>
Subtotal	2,810.06	Ashtabula Co Sch Financing	71.11	20,480	28,530
Non Business Credit	0.00	A-Tech	133.33	<b>49,010</b>	
Owner Occupancy Credit	0.00	Andover Twp	57.44	<b>HOMESTEAD</b>	<b>CAUV Value</b>
Homestead Reduction	0.00	Andover Corp	486.99		<b>TIF Value</b>
CAUV Recoupment	0.00	Andover Public Library	45.71		0
		Ashtabula Co Metro Parks	23.70		0
<b>Current Net Taxes</b>	<b>2,810.06</b>	<b>Special Assessment</b>	<b>9.50</b>	<b>SPECIAL ASSESSMENT</b>	
<b>Current Assessments</b>	<b>9.50</b>			<b>Proj# and Description</b>	<b>Delinquent</b>
				19005-9-1-1 EMERGENCY T	4.50
				19006-COUNTYWIDE RECY	5.00
				<b>Total</b>	<b>9.50</b>
<b>Full Year Taxes &amp; Asmts</b>	<b>2,819.56</b>	<b>Total</b>	<b>2,819.56</b>		<b>9.50</b>
<b>Half Year Taxes &amp; Asmts</b>	<b>1,409.78</b>	<b>Certified Year: 2023</b>			<b>9.50</b>
<b>Penalties</b>	<b>531.97</b>				
<b>Interest</b>	<b>18.74</b>				
<b>Adjustments</b>	<b>0.00</b>				
<b>Delinquent General Taxes</b>	<b>2,512.90</b>				
<b>Delinquent Assessments</b>	<b>9.50</b>				
<b>TOTAL TAX</b>	<b>5,892.67</b>				
<b>PAYMENTS</b>	<b>1,039.29</b>				
<b>OTHER CREDITS</b>	<b>0.00</b>				
<b>BALANCE DUE</b>	<b>4,853.38</b>				
<b>TaxBill prepared on</b> 07/06/24		<b>Return Bottom Portion with Payment</b>			

**TO AVOID 10% PENALTY  
PAY ON OR BEFORE**

**07/17/24**

If you need a stamped receipt, return entire bill with a self-addressed stamped envelope. No receipt will be returned unless requested.

Your cancelled check is a valid receipt

**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

**PARCEL LOCATION: 41 E MAIN ST**

**PARCEL ID: 02-013-20-133-00**



**OWNER NAME: WHIRLWIND PROPERTIES INC**

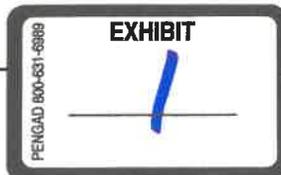
**MAKE CHECK PAYABLE TO:  
ANGIE MAKI-CLIFF, ASHTABULA COUNTY TREASURER**

**TaxBill prepared on** 07/06/24  
0099 PROSECUTOR ACTION

**WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003**

**PAY THIS AMOUNT**

**BALANCE DUE: \$4,853.38**



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**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

PARCEL LOCATION: STATE ROUTE 85  
0099 PROSECUTOR ACTION

PARCEL ID: 02-018-00-026-01  
TAX DISTRICT: ANDOVER TWP-A VIL-PYMATU V LSD  
OWNER NAME: WHIRLWIND PROPERTIES INC

WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003

DESCRIPTION OF PROPERTY:  
35ANNEXED FROM TWP

Gross Tax Rate 65.61 Non Business Credit Factor .088325 Acres 1.37  
Reduction Factor .126099741 Owner Occupancy Credit Factor .022081 Class C  
Effective Tax Rate 57.336596 LUC 454

**APPRAISED VALUE**

Land	Improvement	Total
48,000	0	48,000

**TAX VALUES**

**CURRENT TAX DISTRIBUTION**

Real Estate Taxes	1,102.24	Ashtabula County	184.29
Reduction Factor	-138.96	Pymatuning Valley Lsd	498.48
Subtotal	963.28	Ashtabula Co Sch Financing	24.38
Non Business Credit	0.00	A-Tech	45.70
Owner Occupancy Credit	0.00	Andover Twp	19.69
Homestead Reduction	0.00	Andover Corp	166.94
CAUV Recoupment	0.00	Andover Public Library	15.67
		Ashtabula Co Metro Parks	8.13
Current Net Taxes	963.28	Special Assessment	0.00
Current Assessments	0.00		
<b>Full Year Taxes &amp; Asmts</b>	<b>963.28</b>	<b>Total</b>	<b>963.28</b>
Half Year Taxes & Asmts	481.64		
Penalties	189.98	Certified Year: 2023	
Interest	0.96		
Adjustments	0.00		
Delinquent General Taxes	914.96		
Delinquent Assessments	0.00		

**TAXABLE VALUE**

Land	Improvement	Total
16,800	0	16,800

HOMESTEAD	CAUV Value	TIF Value
	0	0

**SPECIAL ASSESSMENT**

Proj# and Description	Delinquent	Current
	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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PAY ON OR BEFORE**

**07/17/24**

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<b>TOTAL TAX</b>	<b>2,069.18</b>
<b>PAYMENTS</b>	<b>960.71</b>
<b>OTHER CREDITS</b>	<b>0.00</b>
<b>BALANCE DUE</b>	<b>1,108.47</b>

TaxBill prepared on 07/06/24

Return Bottom Portion with Payment

**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

PARCEL LOCATION: STATE ROUTE 85

PARCEL ID: 02-018-00-026-01



OWNER NAME: WHIRLWIND PROPERTIES INC

**MAKE CHECK PAYABLE TO:  
ANGIE MAKI-CLIFF, ASHTABULA COUNTY TREASURER**

TaxBill prepared on 07/06/24  
0099 PROSECUTOR ACTION

WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003

**PAY THIS AMOUNT**

**BALANCE DUE: \$1,108.47**



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**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

**PARCEL LOCATION: 413 STATE ROUTE 85  
0099 PROSECUTOR ACTION**

**PARCEL ID: 02-018-00-025-00  
TAX DISTRICT: ANDOVER TWP-A VIL-PYMATU V LSD  
OWNER NAME: WHIRLWIND PROPERTIES INC**

**WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003**

**DESCRIPTION OF PROPERTY:  
35ANNEXED FROM TWP**

<b>Gross Tax Rate</b> 65.61	<b>Non Business Credit Factor</b> .088325	<b>Acres</b> 2.07	<b>APPRAISED VALUE</b>		
<b>Reduction Factor</b> .126099741	<b>Owner Occupancy Credit Factor</b> .022081	<b>Class</b> C	Land	Improvement	Total
<b>Effective Tax Rate</b> 57.336596	<b>LUC</b> 454		64,400	707,400	771,800
<b>TAX VALUES</b>		<b>CURRENT TAX DISTRIBUTION</b>		<b>TAXABLE VALUE</b>	
Real Estate Taxes	17,723.32	Ashtabula County	2,963.16	Land	Total
Reduction Factor	-2,234.96	Pymatuning Valley Lsd	8,015.03	Improvement	
Subtotal	15,488.36	Ashtabula Co Sch Financing	391.95	22,540	270,130
Non Business Credit	0.00	A-Tech	734.88	247,590	
Owner Occupancy Credit	0.00	Andover Twp	316.59	<b>HOMESTEAD CAUV Value TIF Value</b>	
Homestead Reduction	0.00	Andover Corp	2,684.17		
CAUV Recoupment	0.00	Andover Public Library	251.93	0	0
		Ashtabula Co Metro Parks	130.65	<b>SPECIAL ASSESSMENT</b>	
<b>Current Net Taxes</b>	15,488.36	<b>Special Assessment</b>	9.50	Proj# and Description	Delinquent Current
<b>Current Assessments</b>	9.50	<b>Total</b>	15,497.86	19005-9-1-1 EMERGENCY T	2.25 4.50
				19006-COUNTYWIDE RECY	2.50 5.00
<b>Full Year Taxes &amp; Asmts</b>	15,497.86	<b>Certified Year: 2023</b>		<b>Total</b>	4.75 9.50
<b>Half Year Taxes &amp; Asmts</b>	7,748.93			<b>TO AVOID 10% PENALTY PAY ON OR BEFORE 07/17/24</b>	
<b>Penalties</b>	2,565.31			If you need a stamped receipt, return entire bill with a self - addressed stamped envelope. No receipt will be returned unless requested	
<b>Interest</b>	116.03			Your cancelled check is a valid receipt	
<b>Adjustments</b>	0.00				
<b>Delinquent General Taxes</b>	9,807.81				
<b>Delinquent Assessments</b>	4.75				
<b>TOTAL TAX</b>	27,991.76				
<b>PAYMENTS</b>					
<b>OTHER CREDITS</b>	0.00				
<b>BALANCE DUE</b>	27,991.76				

TaxBill prepared on 07/06/24 Return Bottom Portion with Payment

**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

**PARCEL LOCATION: 413 STATE ROUTE 85**

**PARCEL ID: 02-018-00-025-00**



**OWNER NAME: WHIRLWIND PROPERTIES INC**

**MAKE CHECK PAYABLE TO:  
ANGIE MAKI-CLIFF, ASHTABULA COUNTY TREASURER**

TaxBill prepared on 07/06/24  
0099 PROSECUTOR ACTION

**WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003**

**PAY THIS AMOUNT**

**BALANCE DUE: \$27,991.76**



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**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

PARCEL LOCATION: 409 MAIN (SR 85) ST E

PARCEL ID: 02-013-20-132-00

0099 PROSECUTOR ACTION

TAX DISTRICT: ANDOVER TWP-A VIL-PYMATU V LSD

OWNER NAME: WHIRLWIND PROPERTIES INC

WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003

DESCRIPTION OF PROPERTY:  
25 S E

Gross Tax Rate 65.61 Non Business Credit Factor .088325 Acres .91  
Reduction Factor .126099741 Owner Occupancy Credit Factor .022081 Class C  
Effective Tax Rate 57.336596 LUC 454

**APPRAISED VALUE**

Land	Improvement	Total
31,900	156,500	188,400

**TAX VALUES**

**CURRENT TAX DISTRIBUTION**

Real Estate Taxes	4,327.06	Ashtabula County	723.44
Reduction Factor	-545.68	Pymatuning Valley Lsd	1,956.81
Subtotal	3,781.38	Ashtabula Co Sch Financing	95.69
Non Business Credit	0.00	A-Tech	179.41
Owner Occupancy Credit	0.00	Andover Twp	77.30
Homestead Reduction	0.00	Andover Corp	655.32
CAUV Recoupment	0.00	Andover Public Library	61.51
		Ashtabula Co Metro Parks	31.90
Current Net Taxes	3,781.38	Special Assessment	9.50
Current Assessments	9.50	<b>Total</b>	<b>3,790.88</b>
Full Year Taxes & Asmts	3,790.88		
Half Year Taxes & Asmts	1,895.44		
Penalties	747.76	Certified Year: 2023	
Interest	1.60		
Adjustments	0.00		
Delinquent General Taxes	3,591.82		
Delinquent Assessments	9.50		

**TAXABLE VALUE**

Land	Improvement	Total
11,170	54,780	65,950

HOMESTEAD	CAUV Value	TIF Value
	0	0

**SPECIAL ASSESSMENT**

Proj# and Description	Delinquent	Current
19005-9-1-1 EMERGENCY T	4.50	4.50
19006-COUNTYWIDE RECY	5.00	5.00

Total	9.50	9.50
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**TO AVOID 10% PENALTY  
PAY ON OR BEFORE**

**07/17/24**

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<b>TOTAL TAX</b>	8,141.56
<b>PAYMENTS</b>	4,000.00
<b>OTHER CREDITS</b>	0.00
<b>BALANCE DUE</b>	4,141.56

Tax Bill prepared on 07/06/24

Return Bottom Portion with Payment

**ANGIE MAKI-CLIFF  
ASHTABULA COUNTY TREASURER  
ASHTABULA CO TREASURER  
25 WEST JEFFERSON STREET  
JEFFERSON, OHIO 44047**

**REAL PROPERTY  
2nd HALF 2023  
DUE 07/17/2024**

PARCEL LOCATION: 409 MAIN (SR 85) ST E

PARCEL ID: 02-013-20-132-00



OWNER NAME: WHIRLWIND PROPERTIES INC

MAKE CHECK PAYABLE TO:  
**ANGIE MAKI-CLIFF, ASHTABULA COUNTY TREASURER**

Tax Bill prepared on 07/06/24  
0099 PROSECUTOR ACTION

WHIRLWIND PROPERTIES INC  
413 E MAIN ST  
ANDOVER OH 44003

**PAY THIS AMOUNT**

**BALANCE DUE: \$4,141.56**



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**FILED ON**

**FEB 14 2025**

Ashtabula County  
Board of Revision

**GUARNIERI & SECREST, P.L.L.  
ATTORNEYS AT LAW  
SINCE 1919**

**151 EAST MARKET STREET - P. O. BOX 4270**

**WARREN, OHIO 44482**

**PHONE (330) 393-1584**

**FAX (330) 395-3831**

[admin@gsfirm.com](mailto:admin@gsfirm.com)

[www.gsfirm.com](http://www.gsfirm.com)

ANTHONY G. ROSSI  
RANDIL J. RUDLOFF  
MICHAEL D. ROSSI  
ANTHONY G. ROSSI III  
BRENDAN J. KEATING

LEWIS L. GUARNIERI  
(1896-1976)  
GEORGE W. SECREST  
(1894-1959)  
PAUL A. GUARNIERI  
(1912-1992)

February 13, 2025

Ashtabula County Board of Revisions  
Attn: Board of Revisions  
25 W Jefferson Street  
Jefferson, OH 44047

Re: Whirlwind Properties Inc  
(Caldwell, Teri)

Dear Sir or Madam:

Please file the enclosed Complaint on behalf of my client, Teri Caldwell.  
Thank you for your assistance in this matter. I have returned a self addressed  
stamped envelope.

Very Truly Yours,



Randil J. Rudloff

RJR/Ig  
Enclosures