

Tax year 2024 BOR no. 0030 FILED ON MAR 17 2025 DTE 2 Rev 08/21
 County Ashtabula Date received _____

Complaint Against the Assessment of Real Property Other than Market Value

Ashtabula County Board of Revision

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint
 Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property	Austin RD LLC	12283 Albion RD W. Royalton OH 44133	
2) Complainant if not owner	DAVID BOROWSKE	SAME	
3) Complainant's agent			
4) Telephone number of contact person	440 263 0620		
5) Email address of complainant	DBOROWSKE@yahoo.com		
6) Complainant's relationship to property, if not owner	Managing majority owner		
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
17016 0001701	50	3943 Austin RD Geneva OH	
8) Indicate the reason for this complaint:			
<input checked="" type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: CAUV reinstatement - missed deadline due to title changed to LLC

I declare under penalty 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 3/17/25 Complainant or agent [Signature] Title (if agent) owner

Sworn to and signed in my presence, this 17 day of March year 2025

Notary Jana Fralke Signature My Comm Exp 3-6-29



Ashtabula County Auditor David Thomas

25 West Jefferson Street
Jefferson, Ohio 44047-1092
Phone: 440-576-3783 ~ Fax: 440-576-3797
auditor@ashtabulacountyauditor.org

Austin Road LLC
12283 Albion Rd
North Royalton, OH 44133

September 5, 2024

FAILED TO APPLY AS NEW OWNER

Dear Property Owner,

Current Agricultural Use Valuation, or CAUV is a program which reduces the taxable value of commercial agriculture land to its agricultural use value. The parcel(s) listed below were enrolled in this real estate tax savings program.

Failure to file an initial application as the new owner. Please complete the attached application and return by September 27, 2024 to continue to qualify.

ORC 5713.34 states that any land that has been converted to a non-agricultural use shall be valued for real estate tax purposes at its current market value and shall be charged recoupment equal to the amount of real estate tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

The acreage listed below will no longer receive the CAUV benefit and a one-time recoupment charge will appear on the 2023 tax year bill which is payable in the year 2024.

Parcel	CAUV #	Total Acres	Converted Acres	Estimated Recoupment Charge
17-016-00-017-01	3970	48.5268	48.5268	\$7,628.97

Please contact our office if you have any questions or concerns. You have the right to appeal this determination per ORC 5715.19.

Sincerely

Heather Hall

Heather Hall
CAUV Specialist
(440) 576-3788
hrhall@ashtabulacounty.us

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

7021 2720 0002 3678 5538

And CAUV 17-3970

OFFICIAL USE

Certified Mail Fee

\$ 4.85

Extra Services & Fees (check box, add fee as appropriate)

- Return Receipt (hardcopy) \$ 4.10
- Return Receipt (electronic) \$ _____
- Certified Mail Restricted Delivery \$ _____
- Adult Signature Required \$ _____
- Adult Signature Restricted Delivery \$ _____

Postage

\$ 0.69

Total Postage and Fees

\$ 9.64

Sent To

Street and Apt. No.,

City, State, ZIP+4®

Austin Road LLC
12283 Albion Rd
North Royalton, OH 44133



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Austin Road LLC
 12283 Albion Rd
 North Royalton, OH 44133



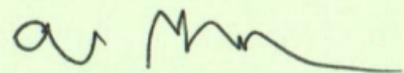
9590 9402 7703 2122 0824 97

2. Article Number (Transfer from service label)

7021 2720 0002 3678 5538

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X 

Agent

Addressee

B. Received by (Printed Name)

C. Date of Delivery

9-10-24

D. Is delivery address different from item 1?

Yes

If YES, enter delivery address below:

No

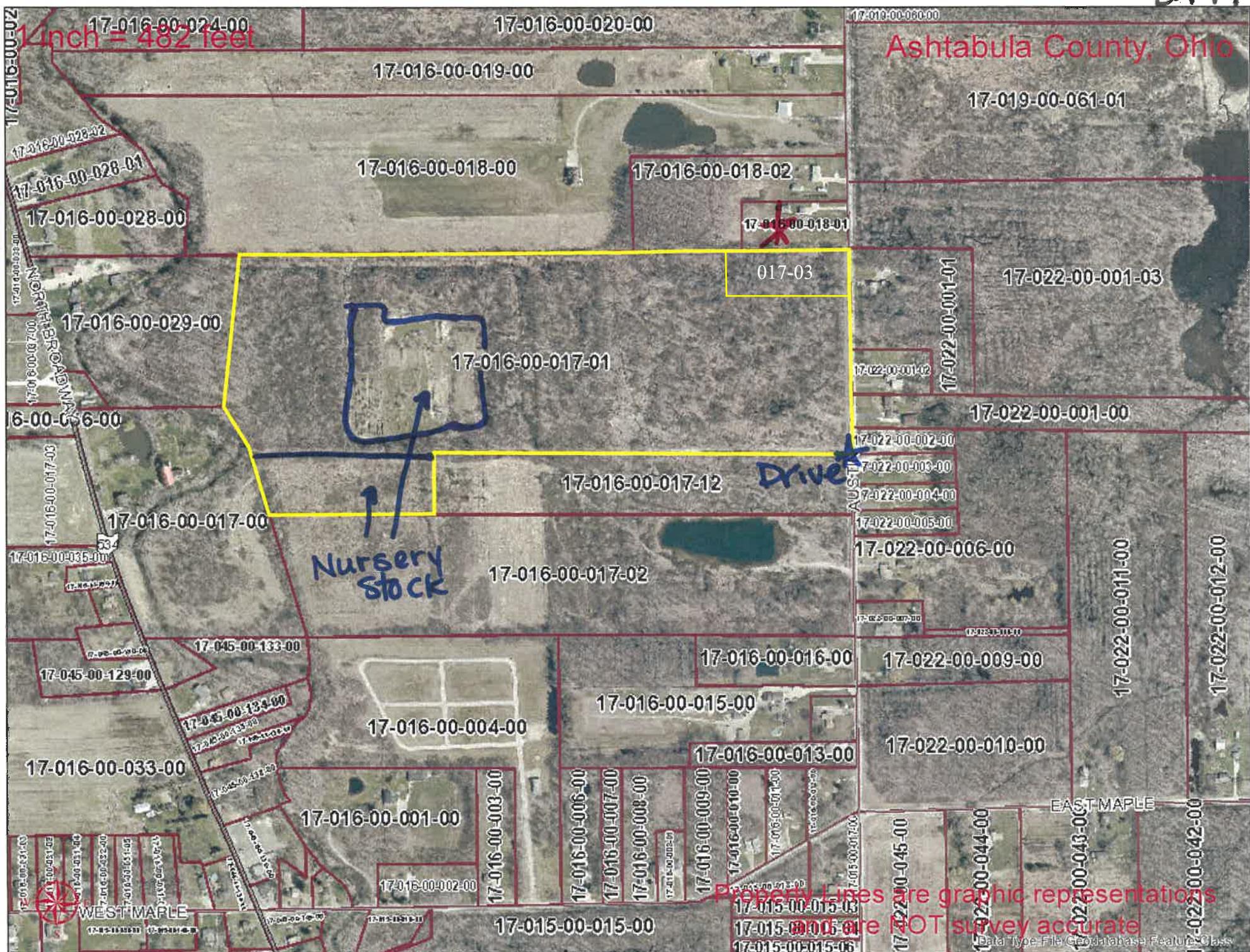
3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery

- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

Mail
 Mail Restricted Delivery
 30)

And CALL 17-3970



* 3991 Austin Rd



**CAUV
Auditor's Review Notes**

CAUV # 3970

Date: 9/10/2024
Report By: H. Hall

<u>Application #</u>	<u>PIN</u>	<u>Status</u>	<u>Crop</u>	<u>Inspection Type</u>	<u>Self Certify</u>	<u>Inspection Date</u>
3970	17-016-00-017-01	App_Renewal	Forestry inspection in 2027	Office		3/8/2024 5:00:00 AM



CAUV Auditor's Review Notes

2022

CAUV # 2977

Date: September 1, 2022

Report By: np & sw

Recheck Date:

Parcel	Status	Inspection	Crop	Self Certify	Review Date
17-016-00-017-01	Qualify	Field			
54-016-00-012-08	Qualify	Field			

Inspection Comments Recheck Comments Recheck Date

Geneva - Nursery stock all grown up. Doesn't seem to have any cut or dug. Rest of woods ok. Property has for sale sign.

Sheffield property - approved. Small area of grapevines. I will talk with landowner about working on them. Reinspect 2027. Must see grapes completely controlled, crop tree release done on Stand 1.

4-4-2024 - 17-016-00-017-01 split out 2.1304 ac's to 017-13, diff owner and will not qualify. Remove for 2024

017-13
row 0.1377
cta (w) 1.9927

CAUV # 2977

Date: 7/23/2021 4:01:58 PM

Report By: hrhall

Recheck Date:

Status Type: DENY

Inspection Type: FIELD

Parcel Details:

				<i>Review Date</i>
17-016-00-017-01	Field	Qualify	Check crop with forestry	7/15/2021 3:56:43 PM
54-016-00-012-08	Field	Qualify	Inspect forestry in 2022	7/23/2021 4:00:36 PM
54-016-00-012-13	Field	Deny	Inspect forestry in 2022. Trees growing in field	7/23/2021 4:01:58 PM

Comments

Recheck Comments



Application no. 3970 County Ashtabula Tax year 2025

DTE 109
Rev. 01/21

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name Austin RD LLC Phone 440 263 0620 E-mail DBorowski@yahoo.com
 2. Owner's mailing address 12283 Albion RD N. Royalton OH 44133

Parcel number	Acres	Parcel number	Acres
<u>17 016 00 01701</u>	<u>50</u>		

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year					
2 years ago					
3 years ago					

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	<u>37.5</u>
Commercial timber	
Other crops – nursery stock/vegetables/flowers	<u>10</u>
Homesite(s) – minimum 1 (one) acre per house	<u>1</u>
Roads/waste/pond	<u>1.5</u>
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	<u>50</u>

6. Is this land farmed by someone other than the owner? NO (yes/no) If yes, provide contact information (name and phone number) _____

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: [Signature] Date: 3/17/25

County Auditor's Use Only			
Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.			
<u>[Signature]</u> County auditor	<u>3/17/2025</u> Date filed with county auditor		
<u>paid cash</u> Name on tax list			

NON-HEARING MINUTES

BOR Case: 2024-0030

Case Name: AUSTIN ROAD LLC

Case Type: CV

Board Members

Auditor, Scott Yamamoto

Treasurer, Angie Maki Cliff

Commissioner, JP Ducro

Others present:

Complainant Seeks: CAUV REINSTATEMENT

Subject Parcel: 170160001701

NON-HEARING MINUTES

BOR Case: 2024-0030

Owner Name: AUSTIN ROAD 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:

receiving initial application from new owner. Property is being commercially farmed, lack of
filing new application was only issue. Reinstate all acres except for one-acre homesite.

Was Made by: Angie

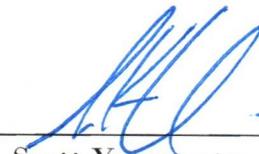
2nd by: JP

Roll: Yamamoto-yes/Maki Cliff-yes/Ducro-yes

Motion therefore: Passed Failed

Decision Date: 3/24/25

Schedule for Hearing: no



Scott Yamamoto, 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: 2024-0030

AUSTIN ROAD LLC
C/O DAVID BOROWSKE
12283 ALBION RD
NORTH ROYALTON OH 44133

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
17-016-00-017-01	101-GRAIN GEN FARM	17-GENEVA TWP-GENEVA CSD	2024

RESULT:CAUV REINSTATED. REINSTATE ALL ACRES TO CAUV PROGRAM EXCEPT FOR ONE-ACRE HOMESITE. RECEIVED INITIAL APPLICATION.


Board of Revision