

2024 0031 FILED ON

Tax year 2023 BOR no. 2023-0244 DTE 1 Rev. 08/21

County Ashtabula Date received 11/20/2004 MAR 18 2025

## 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	SPIRIT REALTY LP	1500 Chamberlain Blvd Conneaut OH 44030	
2. Complainant if not owner	General Aluminium Mfg. Co.		
3. Complainant's agent	Kevin Kaminsky	5159 South Prospect Ravenna OH 44266	
4. Telephone number of contact person	(330) 298-7238		
5. Email address of complainant	KKaminsky@Angstrom-usa.com		
6. Complainant's relationship to property, if not owner	Director of Finance		
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
12-128-00-043-00	1500 Chamberlain Blvd. Conneaut OH 44030		
8. Principal use of property	Manufacturing		
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
12-128-00-043-00	2,450,100	12,970,000	10,519,900
10. The requested change in value is justified for the following reasons: Property was over valued during the sale of property to new owners. Property value based off selling price without an updated appraisal.			

11. Was property sold within the last three years?  Yes     No     Unknown If yes, show date of sale 08/24/2022 and sale price \$ 12,827,700.00 ; 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 03/17/2025 Complainant or agent *Kevin Kaminsky* Signature \_\_\_\_\_ Title (if agent) Director of Finance

**Situs : 1500 CHAMBERLAIN BLVD**

**Map ID: 12-128-00-043-00**

**LUC: 340**

Card: 1 of 1

Tax Year: 2024

Printed: March 18, 2025

**CURRENT OWNER**  
SPIRIT REALTY LP  
2727 NORTH HARWOOD SUITE 300  
DALLAS TX 75201  
  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 128-00 043-00  
Class I  
Living Units  
Neighborhood 8840C  
Alternate Id  
District  
Zoning



**Property Notes**  
Note Codes:

Land Information				
Type	Size	Influence Factors	Infl %	Value
1-Primary Site	AC 9.4870			142,310
0-Right Of Way	AC .5330			
Total Acres: 10.02		Legal Acres: 10.02		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	49,810	142,300	142,300	142,300	0
<b>Building</b>	4,489,700	12,827,700	2,307,800	3,205,800	0
<b>Total</b>	4,539,510	12,970,000	2,450,100	3,348,100	0
<b>Manual Override Reason</b>					
<b>Base Date of Value</b>					
<b>Effective Date of Value</b>					
<b>Value Flag</b>	3-OVERRIDE				

Entrance Information			
Date	ID	Entry Code	Source
08/12/21	SY	3-Info At Door	3-Other
09/25/13	SH	6-Occupant Not Home	3-Other
06/04/13	RBT	3-Info At Door	3-Other

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status
09/22/20	C20200085	573,243		Commercial Roof/Replacement (Close Permit	

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/24/22	13,000,000	2-Land And Building	M-Sale Involving Multiple Parcels		LD-Limited Warranty Deed	INDUSTRIAL ATTITUDE LLC
07/06/17	7,700,000	2-Land And Building	M-Sale Involving Multiple Parcels	639/ 1430	LD-Limited Warranty Deed	ATTITUDE LIMITED
12/26/97	600,000	2-Land And Building	U-Not Validated		WD-Warranty Deed	CRAWFORD EDWARD F

**Property Factors**  
**Topo:** 2-Level  
**Utilities:** 6-All  
**Street/Road:** 0-Paved  
**Traffic:** 3-Nominal  
**Location:** 8-Industrial Site  
**Spot Loc:**

**Legal Description**  
**Parcel TieBack:** 121280004100  
**Legal Descriptions:** 1 THRU 8 SEAWAY  
**Addl.TieBack:** N

Inspection Witnessed By \_\_\_\_\_

Situs : 1500 CHAMBERLAIN BLVD

Parcel Id: 12-128-00-043-00

LUC: 340

Card: 1 of 1

Tax Year: 2024

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Building Information	
Year Built/Eff Year	1963 /
Building #	1
Structure Type	401-Mfg/Processing
Identical Units	1
Total Units	
Grade	C-2
# Covered Parking	
# Uncovered Parking	
DBA	GEN ALUM / INDEPENDANT CAI

Building Other Features													
Line	Type	+/-	Meas1	Meas2	# Stp	IU	Line	Type	+/-	Meas1	Meas2	# Stp	IU

Interior/Exterior Information																	
Line	Lvl	Fr	To	Area	Perim	Use Type	Wall Height	Ext Walls	Construction	Int Fin	Partitions	Heating	Cooling	Plumbing	Phy Fun	%Comp	%Rent
1	01	01		2,500	165	082-Multi-Use Offic	12	01-Brick Ve	2-Fire Resistant	100	2-Normal	1-Hot Air	1-Central	2-Normal	3	3	
2	01	01		41,600	840	044-Utility Shop	18	03-Concrete	2-Fire Resistant	100	2-Normal	3-Unit Heat	0-None	2-Normal	3	3	
3	01	01		24,000	440	044-Utility Shop	18	03-Concrete	2-Fire Resistant	100	2-Normal	3-Unit Heat	0-None	2-Normal	3	3	
4	01	01		1,612	88	044-Utility Shop	16	07-Metal, Li	2-Fire Resistant	100	2-Normal	3-Unit Heat	0-None	2-Normal	3	3	
5	01	01		40,000	250	044-Utility Shop	18	03-Concrete	2-Fire Resistant	100	2-Normal	3-Unit Heat	0-None	2-Normal	3	3	
6	E1	E1		2,330	193	085-Enclosure	8	13-Enclosur	0-No Constr Code	100	2-Normal	3-Unit Heat	2-Unit	2-Normal	3	3	
7	01	01		95,000	1,500	044-Utility Shop	25	07-Metal, Li	2-Fire Resistant	100	2-Normal	3-Unit Heat	0-None	2-Normal	3	3	
8	01	01		2,368	138	045-Light Mfg/War	18	07-Metal, Li	2-Fire Resistant	100	2-Normal	3-Unit Heat	0-None	2-Normal	3	3	
9	01	01		3,990	149	082-Multi-Use Offic	14	03-Concrete	2-Fire Resistant	100	2-Normal	1-Hot Air	1-Central	2-Normal	3	3	

Interior/Exterior Valuation Detail					
Line	Area	Use Type	% Good	% Comp	Use Value/RCNLD
1	2,500	082-Multi-Use Office	30		33,210
2	41,600	044-Utility Shop	30		291,130
3	24,000	044-Utility Shop	35		194,500
4	1,612	044-Utility Shop	80		22,230
5	40,000	044-Utility Shop	40		353,290
6	2,330	085-Enclosure	40		13,710
7	95,000	044-Utility Shop	80		1,189,610
8	2,368	045-Light Mfg/Warehouse	80		31,370
9	3,990	082-Multi-Use Office	65		99,300

Outbuilding Data												
Line	Type	Yr Blt	Meas1	Meas2	Area	Gr	Qty	ModCd	Phy Fun	MA	%Comp	Value
2	CI1-Asph Pave	1963			30,000	C	1		A	A		30,000
3	CI2-Conc Pave	1963			38,000	C	1		A	A		49,400



Situs : 1500 CHAMBERLAIN BLVD

Parcel Id: 12-128-00-043-00

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Card: 1 of 1

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**Income Detail (Includes all Buildings on Parcel)**

Use Mod Grp	Inc Type	Model Description	Units	Net Area	Income Rate	Econ Adjust	Potential Gross Income	Vac Model	Vac Adj	Additional Income	Effective Gross Income	Expense Model %	Expense Adj %	Expense Adj	Other Expenses	Total Expenses	Net Operating Income
07	S	001	07-Light Mfg-Whse-Strc	0	2,368	3.50	70	8,290	10	200	0	7,460	15		1,119	1,119	6,340
11	S	001	11-Enclosures	0	2,330	2.00		4,660	20		0	3,730	15		560	560	3,170
23	S	001	23-Multi Use Office	0	6,490	7.50	70	48,680	10	200	0	43,810	30		13,143	13,143	30,670
28	S	001	28-Utility Shop	0	202,212	4.00	70	808,850	10	200	0	727,970	18		131,035	131,035	596,940

**Apartment Detail - Building 1 of 1**

Line	Use Type	Per Bldg	Beds	Baths	Other	Units	Rent	Income

**Building Cost Detail - Building 1 of 1**

<b>Total Gross Building Area</b>	213,400
<b>Replace, Cost New Less Depr</b>	2,228,350
<b>Percent Complete</b>	100
<b>Number of Identical Units</b>	1
<b>Economic Condition Factor</b>	
<b>Final Building Value</b>	2,228,350
<b>NBHD Fact</b>	1.0000
<b>Value per SF</b>	10.44

**Notes - Building 1 of 1**

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**Income Summary (Includes all Building on Parcel)**

<b>Total Net Income</b>	637,120
<b>Capitalization Rate</b>	0.100000
<b>Sub total</b>	3,348,100
<b>Residual Land Value</b>	
<b>Final Income Value</b>	3,348,100
<b>Total Gross Rent Area</b>	213,400
<b>Total Gross Building Area</b>	213,400

**Misc & Gross Blding Values**

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

**Situs : 1500 CHAMBERLAIN BLVD**

**Parcel Id: 12-128-00-043-00**

**LUC: 340**

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Comments			
Number	Code	Status	Comment
1	FLD	NC	19990716 C#01 - 20 X 24 2 STY ENCL IN ABATED ADDN-100% NAV 01/01/1999
2	FLD	NC	19990716 C#01 - CG 05/13/1999
3	FLD	RV	19990825 C#01 - SEE INDUSTRIAL REPORT-CRAWFORD CONTAINER CORPORATION.
6	FLD	NC	20080617 RB C#01 - 11/3/08 (DENNIS OSBORNE) 1 STY PRE-ENG MTL ADDNS (32X74)
7	FLD	NC	20080617 RB C#01 - TO BLDG 5 & (26X62) TO BLDG #3 100% 1/1/08
8	FLD	DC	REV14 - NVC - CORRECT OBY CODE 98 TO Z98
9	FLD	DC	REV14 - NO SPRINKLERS - MULTI-USE PROPERTY (TENANTS) - FINISHED AREA = 8820 SF
10	FLD	DC	REV14 - ADD BLDG/OBYS
11	FLD	DC	REV14 - INDUSTRIAL REPORT - CHG PROP & LOC FACTS - ADD BLDG/OBY'S/SKETCH
14	FLD		NEW ROOF MEMBRANE, NVC 1-1-21.

Situs : 1500 CHAMBERLAIN BLVD

Parcel Id: 12-128-00-043-00

LUC: 340

Card: 1 of 1

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**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: 2023-0241**

SPIRIT REALTY LP  
 2727 NORTH HARWOOD SUITE 300  
 DALLAS TX 75201

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
12-128-00-041-00	340-LT MFG 0-10%OFF	12-CONNEAUT CITY-CONNEAUT CSD			2023
		<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
Original Value:		\$15,000	\$0	\$15,000	
Adjustment:		\$0	\$0	\$0	
New Value:		\$15,000	\$0	\$15,000	
<b>RESULT: VLI - VALUE INCREASE. AGREE TO SCHOOL BOARD COMPLAINT BASED ON THE RECENT SALE</b>					
PARCEL	CLASS	TAXING DISTRICT			TAX YEAR
12-128-00-042-00	340-LT MFG 0-10%OFF	12-CONNEAUT CITY-CONNEAUT CSD			2023
		<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
Original Value:		\$15,000	\$0	\$15,000	
Adjustment:		\$0	\$0	\$0	
New Value:		\$15,000	\$0	\$15,000	
<b>RESULT: VLI - VALUE INCREASE.</b>					
PARCEL	CLASS	TAXING DISTRICT			TAX YEAR
12-128-00-043-00	340-LT MFG 0-10%OFF	12-CONNEAUT CITY-CONNEAUT CSD			2023
		<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
Original Value:		\$142,300	\$2,307,800	\$2,450,100	
Adjustment:		\$0	\$10,519,900	\$10,519,900	
New Value:		\$142,300	\$12,827,700	\$12,970,000	
<b>RESULT: VLI - VALUE INCREASE.</b>					

  
 Board of Revision

- Parcel Summary
- Values
- Land
- Sales
- CAUV/AG District
- Dwelling
- Commercial
- Outbuildings
- Manufacturer Home
- Photos
- Map
- Sketch
- Tax Summary
- Prior Tax Year
- Payment History
- Yearly Summary
- Special Assessments
- Hearing & Tracking
- Tax Distribution

PARID: 121280004300 JUR: 04  
 NBHD: 8840C ROLL: RP  
 SPIRIT REALTY LP 1500 CHAMBERLAIN BLVD

1 of 1  
 Return to Search Results

Payment History

Roll	Tax Year	Effective Date	Business Date	Amount
RP_OH	2024	04-MAR-25	04-MAR-25	\$133,906.14
RP_OH	2024	24-FEB-25	24-FEB-25	\$234,552.33
RP_OH	2023	24-JUN-24	24-JUN-24	\$26,608.33
RP_OH	2023	07-FEB-24	07-FEB-24	\$26,608.33
RP_OH	2022	28-JUN-23	28-JUN-23	\$27,316.07
RP_OH	2022	25-JAN-23	25-JAN-23	\$27,316.07
RP_OH	2021	27-MAY-22	27-MAY-22	\$27,770.08
RP_OH	2021	08-FEB-22	08-FEB-22	\$27,770.08
RP_OH	2020	16-JUL-21	16-JUL-21	\$27,839.61
RP_OH	2020	18-FEB-21	18-FEB-21	\$27,839.61
RP_OH	2019	17-JUL-20	17-JUL-20	\$24,514.88
RP_OH	2019	10-FEB-20	10-FEB-20	\$24,514.88
RP_OH	2018	08-JUL-19	08-JUL-19	\$23,531.65
RP_OH	2018	11-FEB-19	11-FEB-19	\$23,531.65
RP_OH	2017	17-JUL-18	17-JUL-18	\$23,321.22
RP_OH	2017	28-FEB-18	28-FEB-18	\$23,321.22
RP_OH	2016	05-JUL-17	05-JUL-17	\$21,817.06
RP_OH	2016	09-FEB-17	09-FEB-17	\$21,817.06
RP_OH	2015	30-JUN-16	30-JUN-16	\$21,990.50
RP_OH	2015	11-FEB-16	11-FEB-16	\$21,990.50
RP_OH	2014	07-JUL-15	07-JUL-15	\$20,093.34
RP_OH	2014	09-FEB-15	09-FEB-15	\$20,093.34
RP_OH	2013	02-JUL-14	02-JUL-14	\$9,122.34
RP_OH	2013	11-FEB-14	11-FEB-14	\$9,122.34
RP_OH	2012	02-JUL-13	02-JUL-13	\$8,811.13
RP_OH	2012	04-FEB-13	04-FEB-13	\$8,811.13
RP_OH	2011	05-JUN-12	05-JUN-12	\$8,809.45
RP_OH	2011	16-FEB-12	16-FEB-12	\$8,809.45
RP_OH	2010	02-JUN-11	02-JUN-11	\$9,088.59
RP_OH	2010	02-FEB-11	02-FEB-11	\$9,270.27
RP_OH	2009	09-JUN-10	09-JUN-10	\$9,202.45
RP_OH	2009	13-FEB-10	13-FEB-10	\$9,202.45

- Actions**
- Neighborhood Sales
  - Printable Summary
  - Printable Version

**Reports**  
 To print tax bill, click "Tax Bill" link below and press the "Go" button.  
 Please disable the pop-up blocker on your web browser before using

Tax Bill ▲

▼

Go

**ANGIE MAKI-CLIFF, TREASURER**  
**8:00-4:00 M-F (EXCLUDING FED HOLIDAYS)**  
 CLOSED FOR LUNCH 12:00-1:00  
 OFFICE: 440-576-3727  
 VIEW TAX INFORMATION & PAYMENT OPTIONS AT  
 WWW.ASHTABULACOUNTY.US/TREASURER  
 US MAIL POSTMARKS ACCEPTED THROUGH DUE DATE.

PARCEL LOCATION: 1500 CHAMBERLAIN BLVD

ACREAGE 10.0200

PARCEL ID: 12-128-00-043-00

OWNER NAME:  
 SPIRIT REALTY LP

SPIRIT REALTY LP  
 2727 N HARWOOD SUITE 300  
 DALLAS TX 75201

DESCRIPTION OF PROPERTY:  
 1 THRU 8 SEAWAY

TAX DISTRICT:  
 CONNEAUT CITY-CONNEAUT CSD

Land	142,300	49,810	0.00	74.65	62.046301	.066702	.016675
Building	12,827,700	4,489,700					
Total	12,970,000	4,539,510					

Ashtabula County	9,406.61
Conneaut Area Csd	24,243.41
Ashtabula Co Sch Financing	1,244.33
A-Tech	2,332.85
Conneaut City	11,993.35
Conneaut Twp. Park District	2,002.20
Conneaut Public Library	1,569.64
Ashtabula Co Metro Parks	414.77

Proj# and Description	Delinquent	Current
19005-9-1-1 EMERGENCY	0.00	4.50
19006-COUNTYWIDE REC	0.00	5.00

Real Estate Taxes	64,015.38
Reduction Factor	-10,808.22
Subtotal	53,207.16
Non Business Credit	0.00
Owner Occupancy Credit	0.00
Homestead Reduction	0.00
CAUV Recoupment	0.00
Current Net Taxes	53,207.16
Current Assessments	9.50
Full Year Taxes & Asmts	53,216.66
Half Year Taxes & Asmts	26,608.33
Penalties	0.00
Interest	0.00
Adjustments	228,452.64
Delinquent General Taxes	0.00
Delinquent Assessments	0.00
TOTAL TAXES	281,669.30
PAYMENT	53,216.66
OTHER CREDITS	0.00
<b>BALANCE DUE</b>	<b>228,452.64</b>

**REAL PROPERTY 2nd HALF 2023**  
**DUE 07/17/24**

PREPARED ON 09/23/24

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

OWNER NAME:  
 SPIRIT REALTY LP

PARCEL ID: 12-128-00-043-00

PARCEL LOCATION:  
 1500 CHAMBERLAIN BLVD



BALANCE DUE: \$228,452.64



12128000430022845264228452640

Tax Year 2024

BOR No. 0031 FILED ON

DTE I  
Rev. 12/22

County ASHTABULA

Date Received: APR 08 2025

**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**

Name	Street Address, City, State, Zip Code
1. Owner of Property Spirit Realty LP	1500 Chamberlain Blvd., Conneaut, OH 44030
2. Complainant if not Owner Board of Education of the Conneaut Area City School District	400 Mill St., Suite B, Conneaut, OH 44030
3. Complainant's Agent Peters Kalail & Markakis Co., L.P.A.	5005 Rockside Road, Suite 840, Cleveland, OH 44131
4. Telephone number and email address of contact person (216) 503-5055	kkalail@ohioedlaw.com
5. Complainant's relationship to property if not owner School Board	

If more than one parcel is included, see "Multiple Parcels" on back

6. Parcel number from tax bill	Address of property
12-128-00-043-00	1500 Chamberlain Blvd.

7. Principal use of property: Industrial Manufacturing

8. The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero 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
12-128-00-043-00	\$12,970,000	\$12,970,000	+\$0

9. The requested change in value is justified for the following reasons:

Fair Market Value as determined by County is supported.

10. Was property sold in the last 3 years? Yes  No  Unknown  If yes, show date of sale N/A and sale price \$ N/A; and attach information explained in "Instruction for Questions 10" on back.
11. If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.
12. If any improvements were completed in the last 3 years, show date Unknown and total cost \$ Unknown.
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 ORC 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 the 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 April 7, 2025 Complainant or Agent /s/ Karrie M. Kalail

Title (if agent) Attorney

Sworn to and signed in my presence, this 7th day of April

year 2025



BETH MAY JONAS  
Notary Public  
State of Ohio  
My Comm. Expires  
October 11, 2027

Beth May Jones  
Notary Public



**Ashtabula County Auditor**  
**Scott Yamamoto**  
25 W. Jefferson St.  
Jefferson, OH 44047  
Phone: (440) 576-3793

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Spirit Realty LP  
5159 S. Prospect  
Ravenna, OH 44266

April 14, 2025

**RE:** Counter-Complaint filed on parcel # 12-128-00-043-00 CASE #2024-0031

Mr. Kaminsky,

In accordance with the Ohio Revised Code 5715.19, Section B, the County Auditor shall give notice to the Board of Education of the potentially affected school district for each complaint in which the stated request for change seeks a decrease in market value of \$50,000 or more; the equivalent of \$17,500 or more in taxable value. The school board then has the opportunity to file a counter-complaint against the value stated in the original complaint, and upon said filing shall be made a party to the complaint.

This letter is notification of receipt of a counter-complaint filed against the value of your original complaint, numbered 2024-0031, with the Ashtabula County Board of Revision. The counter-complaint was filed on 04/08/2025, by Conneaut Area City Schools Board of Education for tax year 2024. Attached is a copy of the counter-complaint filed. You will be notified not less than ten days prior to any scheduled hearing.

If you have any questions, please feel free to call 440-576-1484 Monday through Friday between the hours of 8:00 a.m. and 4:30 p.m.

Sincerely,

Scott Yamamoto  
Secretary of the Board of Revision

Tax Year 2024

BOR No. 0031 FILED ON

DTE I  
Rev. 12/22

County ASHTABULA

Date Received: APR 08 2025

COPY

**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**

Name	Street Address, City, State, Zip Code
1. Owner of Property Spirit Realty LP	1500 Chamberlain Blvd., Conneaut, OH 44030
2. Complainant if not Owner Board of Education of the Conneaut Area City School District	400 Mill St., Suite B, Conneaut, OH 44030
3. Complainant's Agent Peters Kalail & Markakis Co., L.P.A.	5005 Rockside Road, Suite 840, Cleveland, OH 44131
4. Telephone number and email address of contact person (216) 503-5055	kkalail@ohioedlaw.com
5. Complainant's relationship to property if not owner School Board	

If more than one parcel is included, see "Multiple Parcels" on back

6. Parcel number from tax bill	Address of property
12-128-00-043-00	1500 Chamberlain Blvd.

7. Principal use of property: Industrial Manufacturing

8. The increase or decrease in taxable value sought. Counter-complaints supporting Auditor's value may have zero 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
12-128-00-043-00	\$12,970,000	\$12,970,000	+\$0

9. The requested change in value is justified for the following reasons:

Fair Market Value as determined by County is supported.

10. Was property sold in the last 3 years? Yes  No  Unknown  If yes, show date of sale N/A and sale price \$ N/A; and attach information explained in "Instruction for Questions 10" on back.

11. If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last 3 years, show date Unknown and total cost \$ Unknown.

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 ORC 5715.19(a)(2) for a complete explanation.

- The property was sold in an arm's length transaction;
- A substantial improvement was added to the property;

- The property lost value due to a casualty;
- Occupancy change of at least 15% had a substantial economic impact on the 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 April 7, 2025 Complainant or Agent Karrie M. Kalail

Title (if agent) Attorney

Sworn to and signed in my presence, this 7th day of April

year 2025



BETH MAY JONAS  
Notary Public  
State of Ohio  
My Comm. Expires  
October 11, 2027

Beth May Jonas  
Notary Public



20370106

# Real Property Conveyance Fee Statement of Value and Receipt

DTE 100 Rev. 5/20

If exempt by Ohio Revised Code section 319.54(G)(3), use form DTE 100(EX).

### TYPE OR PRINT ALL INFORMATION.

Type instrument	LD	Tax list year	2022	County number	04	Tax. dist. number	3020	Date	8/24/22
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Property located in Conneaut City taxing district

Name on tax duplicate \_\_\_\_\_ Tax duplicate year \_\_\_\_\_

Acct. or permanent parcel no. 12-128-00-042-00, 12-128-00-043<sup>00</sup> Map book \_\_\_\_\_ Page \_\_\_\_\_

Description 1/2, 12-128-00-041-00 Platted \_\_\_\_\_ Unplatted \_\_\_\_\_

Auditor's comments: Split \_\_\_\_\_ New plat \_\_\_\_\_ New improvements \_\_\_\_\_ Partial value \_\_\_\_\_  
C.A.U.V \_\_\_\_\_ Building removed \_\_\_\_\_ Other \_\_\_\_\_

Number	3417
No. of Parcels	3
DTE Code No.	340
Neigh. Code	
No. of Acres	
Land Value	60310
Bldg. Value	807730
Total Value	868040
DTE Use Only	
DTE Use Only	
DTE Use Only	
Consideration	1300000
DTE Use Only Valid sale	
1. Yes 2. No	
Receipt Number	1.50kb

### Grantee or Representative Must Complete All Questions in This Section. See instructions on reverse.

1. Grantor's name Industrial Attitude, LLC Phone (217) 342-4443

2. Grantee's name Spirit Realty, L.P. Phone (972) 476-1900  
Grantee's address 2727 North Harwood, Suite 300, Dallas, TX 75201

3. Address of property 1049-1600 Chamberlain Boulevard Conneaut OH 44030

4. Tax billing address 2727 North Harwood, Suite 300, Dallas, TX 75201

5. Are there buildings on the land?  Yes  No If yes, check type:  
1, 2 or 3 family dwelling  Condominium  Apartment: No. of units \_\_\_\_\_  
Manufactured (mobile) home  Farm buildings  Other  Commercial  
If land is vacant, what is intended use? \_\_\_\_\_

6. Conditions of sale (check all that apply) Grantor is relative  Part interest transfer  Land contract   
Trade  Life estate  Leased fee  Leasehold  Mineral rights reserved  Gift   
Grantor is mortgagee  Other \_\_\_\_\_

7. a) New mortgage amount (if any) ..... \$ 13,000,000.00  
b) Balance assumed (if any) ..... \$ 0.00  
c) Cash (if any) ..... \$ \_\_\_\_\_  
d) Total consideration (add lines 7a, 7b and 7c) ..... \$ 13,000,000.00  
e) Portion, if any, of total consideration paid for items other than real property ..... \$ 0.00  
f) Consideration for real property on which fee is to be paid (7d minus 7e) ..... \$ 13,000,000.00  
g) Name of mortgagee \_\_\_\_\_  
h) Type of mortgage  Conv.  F.H.A.  V.A.  Other \_\_\_\_\_  
i) If gift, in whole or part, estimated market value of real property ..... \$ \_\_\_\_\_

8. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person or surviving spouse homestead exemption for the preceding or current tax year? Yes  No  If yes, complete form DTE 101.

9. Has the grantor indicated that this property qualified for current agricultural use valuation for the preceding or current tax year? Yes  No  If yes, complete form DTE 102.

10. Application for owner-occupancy (2.5% on qualified levies) reduction. (Notice: Failure to complete this application prohibits the owner from receiving this reduction until another proper and timely application is filed.) Will this property be grantee's principal residence by Jan. 1 of next year? Yes  No  If yes, is the property a multi-unit dwelling? Yes  No

I declare under penalties of perjury that this statement has been examined by me and to the best of my knowledge and belief it is a true, correct and complete statement.

[Signature] February 4, 2022  
Signature of grantee or representative Date

### Receipt for Payment of Conveyance Fee

The conveyance fee required by Ohio Revised Code section (R.C.) 319.54(G)(3) and, if applicable, the fee required by R.C. 322, in the total amount of \$ 52,000 has been paid by \_\_\_\_\_ and received by the \_\_\_\_\_ county auditor.

County auditor  
David Thomas

First American  
CK 1706176384 7/27

8/24/22  
Date

**TRANSFERRED**  
Auditor, Ashtabula County, Ohio

AUG 24 2022

*Paul Thomas* 1.50

Doc ID: 006863140002 Type: G/I  
Kind: WARRANTY DEED  
Recorded: 08/24/2022 at 02:42:11 PM  
Receipt#: 2022-00006836  
Fee Amt: \$34.00 Page 1 of 2  
Ashtabula County, Ohio  
Barbara Schaab Recorder  
File# 2022-00009133

BK **779** PG **189-190**

PRECISE TITLE  
PICK UP

In compliance with Sec.319.202  
R.C. and Sec. (F) 319.54 R.C. \$ 13,000,000.00  
effective January 1<sup>st</sup>, 1968

*R*

**LIMITED WARRANTY DEED**

**KNOW ALL MEN BY THESE PRESENTS THAT Industrial Attitude, LLC, an Illinois limited liability company, Grantor, of Effingham County, Illinois, for valuable consideration paid, grants, with limited warranty covenants, to Spirit Realty, L.P., a Delaware limited partnership, Grantee, whose tax mailing address is 2727 N. Harwood, Suite 300, Dallas, Texas 75201, certain real estate being more particularly described as follows:**

Situated in the City of Conneaut, County of Ashtabula, and State of Ohio, and being Sublot Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10 of the Seaway Industrial Park Allotment as recorded in Volume 11 of Plats, Page 91 of Ashtabula County Records, be the same more or less, but subject to all legal highways.

Subject however, to those items listed on Exhibit A hereto.

Parcel Nos: 12-128-00-043-00 (Sublots 1, 2, 3, 4, 5, 6, 7, and 8);  
12-128-00-042-00 (Sublot 9); and 12-128-00-041-00 (Sublot 10).

Prior Reference: Official Records Book 639, Page 1261.



*NCS 1100905- PNY-L*

WITNESS its hand this 1<sup>st</sup> day of February, 2022.

INDUSTRIAL ATTITUDE, LLC, BY  
AGRACEL, INC., ITS MANAGER

By   
Ryan Witges  
Its Chief Operating Officer

STATE OF Illinois, COUNTY OF Effingham, SS:

The foregoing instrument was acknowledged before me, this 1<sup>st</sup> day of February, 2022, by Ryan Witges, Chief Operating Officer of Agracel, Inc., Manager of Industrial Attitude, LLC. This is an acknowledgment certificate; no oath or affirmation was administered to the signer with regard to this notarial act.

"Official Seal"  
JASON RUNDE  
Notary Public, State of Illinois  
My Commission Expires 7/28/23

  
Notary Public

This Instrument Prepared By:

JOHNSON OLIVER & HOWARD LPA  
By: Stephen L. Oliver  
701 Sixth Street  
Post Office Box 1505  
Portsmouth, Ohio 45662

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: 2024-0031

SPIRIT REALTY LP  
C/O GENERAL ALUMINUM MFG CO  
5159 S PROSPECT  
RAVENNA OH 44266

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

**October 7, 2025 at 9:00 AM**

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2024-0031 filed for tax year 2024 by SPIRIT REALTY LP and described as follows:

Parcel ID(s):

1) 12-128-00-043-00 located at 1500 CHAMBERLAIN BLVD, the market value is \$12,970,000. The market value sought is \$2,450,100.

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

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: 2024-0031

CONNEAUT AREA CITY SCHOOLS BOE  
C/O KARRIE M. KALAIL, ESQ.  
5005 ROCKSIDE RD, SUITE 840  
CLEVELAND OH 44131

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

**October 7, 2025 at 9:00 AM**

at the Ashtabula County Courthouse, 2nd floor, Room 205, in connection with B.O.R. case number: 2024-0031 filed for tax year 2024 by SPIRIT REALTY LP and described as follows:

Parcel ID(s):

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Ashtabula County Board of Revision

**HEARING MINUTES**

Case Type CM

The Hearing of Board of Revision Case 2024-0031, SPIRIT REALTY LP is being recorded and the date is 10/7/2025.

**Board Members**

Auditor, Scott Yamamoto  
Treasurer, Angie Maki Cliff  
Commissioner, JP Duero

Others present:

Alex Iarocci, Treasurer Alternate

Janet Discher, Commissioner Alternate

Megan Dillon, representative for General Aluminum

Sergio Lo Presti, Appraiser

Adam Glassman, Attorney for General Aluminum

Karrie Kalail, Attorney for Conneaut Area City Schools BOE via phone

Complainant Seeks: \$2,450,100

Subject Parcel: 121280004300

Auditor Value: \$12,970,000

The Conneaut Area City School District BOE filed a counter complaint to retain the current Auditor value.

**HEARING MINUTES**

BOB Case: 2024-0031

Owner Name: SPIRIT REALTY LP

**Board Action**

Motion to:  Agree  Set Value \$5,000,000

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

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

**Based Upon:**

both parties agreed to stipulation price of \$5,000,000

Was Made by: Janet D.

2nd by: Alex I.

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

Motion therefore:  Passed  Failed

Decision Date: 10/15/25

\_\_\_\_\_  
Scott Yamamoto, Auditor

Secretary of the Board of Revision

Hearing No # 1

**BEFORE THE BOARD OF REVISION**

**ASHTABULA COUNTY, OHIO**

SPIRIT REALTY LP (Owner) )  
GENERAL ALUMINUM MFG. LLC, )  
(Complainant), ) Complaint No. 2024-0031  
)  
v. )  
)  
CONNEAUT AREA CITY SCHOOL )  
DISTRICT BOARD OF EDUCATION, )  
)  
Counter-Complainant. )

**STIPULATION OF VALUE**

It is hereby stipulated and agreed by the parties in the captioned matter that the market value of the property, which is the subject of this appeal, and identified upon the tax records of the Auditor of Ashtabula County, Ohio, was as of the first day of January 2024 as follows:

<u>PARCEL NUMBER</u>	<u>MARKET VALUE (100%)</u>		<u>TOTAL</u>
	<u>LAND</u>	<u>BUILDINGS</u>	
12-128-00-043-00	\$54,860	\$4,945,140	\$5,000,000

It is further stipulated and agreed by the parties in the captioned matter that the stipulated values as of the first day of January 2024 be carried forwarded as provided by law.

Dated: October 15, 2025

Adam Glassman  
Adam L. Glassman, Esq. (0098730)  
McCarthy, Lebit, Crystal & Liffman Co., LPA  
1111 Superior Avenue, Suite 2700  
Cleveland, OH 44114  
Phone: (216) 696-1422  
Email: [ag@mccarthylebit.com](mailto:ag@mccarthylebit.com)

*Counsel for Complainant, General Aluminum  
Mfg. LLC*

/s/ Karrie M. Kalail  
Karrie M. Kalail, Esq. (0040567)  
Peters Kalail & Markakis Co., L.P.A.  
5005 Rockside Road, Suite 840  
Cleveland, OH 44131  
Phone: (216) 503-5055  
Email: [kkalail@ohioedlaw.com](mailto:kkalail@ohioedlaw.com)

*Counsel for Counter Complainant, Conneaut  
Area City School District Board of Education*