

Tax year 2024 BOR no. 0034 FILED ON MAR 25 2025 DTE 1 Rev. 08/21
 County Ashtabula Date received MAR 25 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.

Ashtabula County Board of Revision

	Name	Street address, City, State, ZIP code	
1. Owner of property	Roger & Tammy Cook	139 Woodside Avenue	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number of contact person	(440) 812-4881		
5. Email address of complainant	rtcook@roadrunner.com		
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		
260370020300	139 Woodside Avenue Jefferson, OH 44407		
8. Principal use of property	Residential		
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
260370020300	179700	179700	
10. The requested change in value is justified for the following reasons: The square footage on County Auditors site is being interpreted incorrectly by my insurance company as 1,567 instead of 1,167. The Rec Room @ 400 is a mistake. Should say 1. Also, I do not have a Full Basement as noted. It is only a Partial Basement. Pics and house plans attached.			

- 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 03/24/2025 Complainant or agent Roger Cook Title (if agent) _____
 Signature

Situs : 139 WOODSIDE AVE

Map ID: 26-037-00-203-00

LUC: 510

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

CURRENT OWNER
COOK ROGER ALLEN
139 WOODSIDE AVENUE
JEFFERSON OH 44047

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 037-00 203-00
Class Residential
Living Units 1
Neighborhood 54400
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
196 ELLIOTT ALLOTMENT

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	250	115 194		1.1			41,110
								41,110

Total Acres: .5122 Legal Acres: 0.51 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	14,390	41,100	41,100	0	0
Building	48,510	138,600	138,600	0	0
Total	62,900	179,700	179,700	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
2021	31,600	99,000	130,600
2022	31,600	99,000	130,600
2023	41,100	138,600	179,700

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
08/20/13	MJL	6-Occupant Not Home	3-Other
11/05/24	AE	5-Notes	3-Other

Property Notes
FLDDC14 ADD AL1
Note Codes:
AN-Appraiser'S Note

Situs : 139 WOODSIDE AVE

Parcel Id: 26-037-00-203-00

LUC: 510

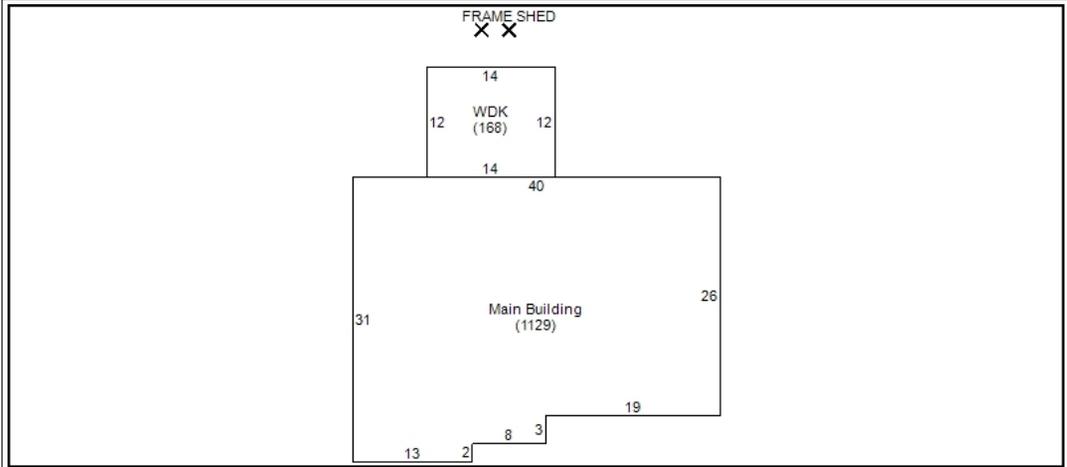
Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

Dwelling Information

Valuation Method D	Total Rooms 6
Override Model	Dining Rooms 0
Story Height 1	Bedrooms 3
Construction 91-Fr W/Mas	Family Rooms 1
Style 01-Raised Ranch/Bi-Level	Full Baths 2
Year Built 1978	Half Baths 0
Eff Year Built	Addl. Fixtures 0
Year Remodeled	Total Fixtures 9
Kitchen Remod	Unfinished Area 0
Bath Remod	T2 Rec Rm Area
Lower Level 4-Full Basement	T3 Rec Rm Area 400
Heating 2-Basic	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area 0
System	WBFP Stacks 1
Attic 0-None	WBFP Openings 1
Phy. Condition G-Good Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 0	Prefab Add'l Stry
Bsmt Gar # Cars 2	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade C	Cost & Design 0
CDU GD-GOOD	Functional
% Good Ovr	Economic 100
% Complete 100	NBHD Fact 1.4
GRM Econ Rents	GRM Factor 1
GRM Units	GRM Value 0



Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					1,129						
1		WDK			168						1,900
3		FOH			38						1,800

Dwelling Computations

Base Price	77,070	% Good	70
Plumbing	5,600	Market Adj	
Basement	19,650	Functional	
Heating	0	Economic	100
Attic	0	% Complete	100
Other Features	12,700	C&D Factor	
		Adj Factor	1.4
Subtotal	115,020	Additions	2,600
Ground Floor Area	1,129	Dwelling Value	116,340
Total Living Area	1,167		

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	1990		32x36	1,152	C	1		A				21,000
2	RS1-Frame Sh	1990		9x10	90	C	1		S				300
3	AL1-1s Lean Tr	1990		12x36	432	C	1		A				1,000

Condominium / Mobile Home Information

Complex #	Level	MH Make
Type	Elevator	MH Model
Unit No	Location	Serial#
Condo Style	View	MH Title#
Cmplx Name		Park Code

Misc & Gross Bulding Values

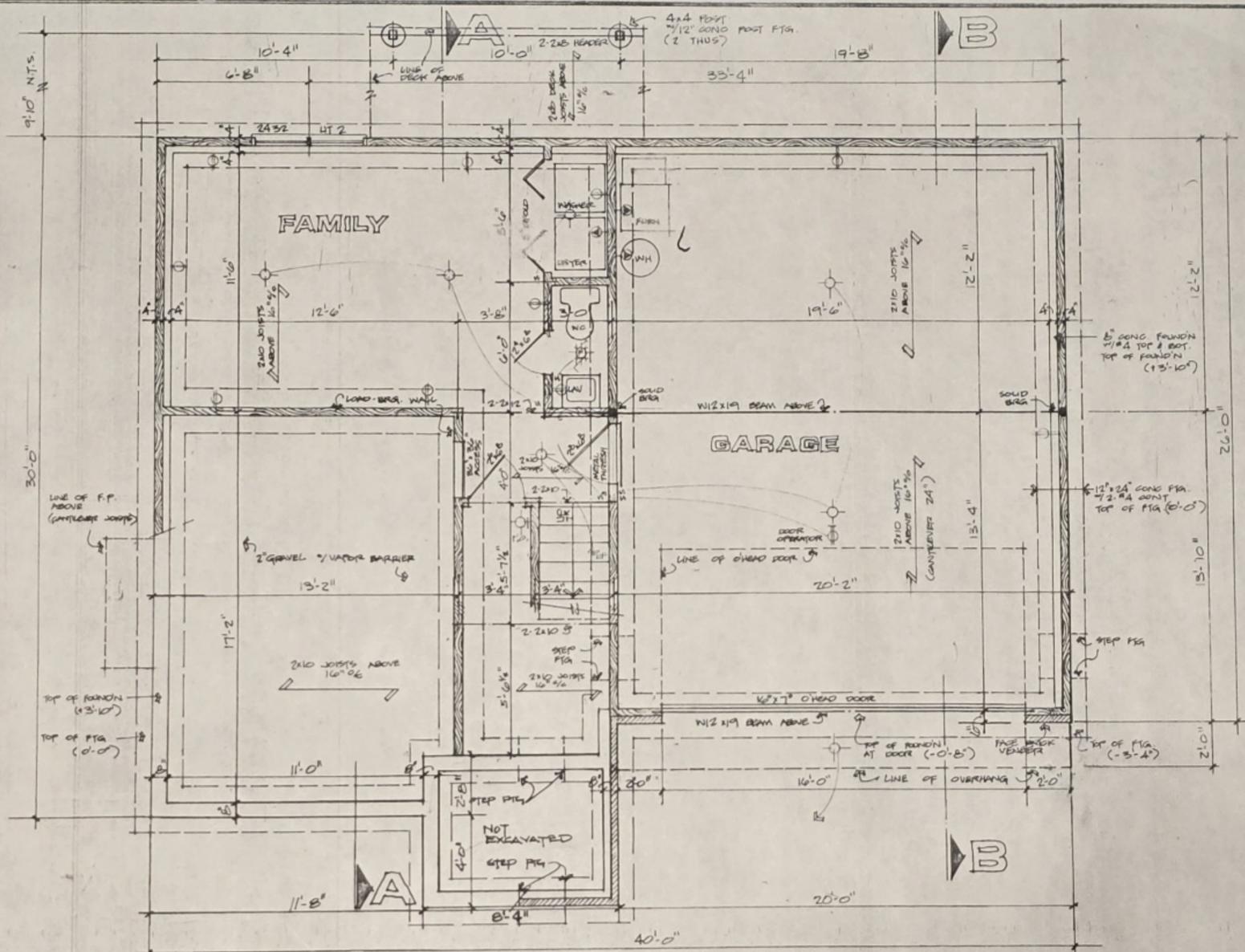
Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : 139 WOODSIDE AVE**Parcel Id: 26-037-00-203-00****LUC: 510****Card: 1 of 1****Tax Year: 2024****Printed: 03/25/25****Comments**

Number	Code	Status	Comment
3	OFC	RV	SHED RAZED & ADDED FOH TO SKETCH PER SKETCH INSPECT
2	FLD	DC	8-2013 ADD AL1
1	OFC	MI	1-19-12:REMOVED UNNECESSARY 1ST FLOOR BSMT CODE FROM ADDNS TAB, NVC.

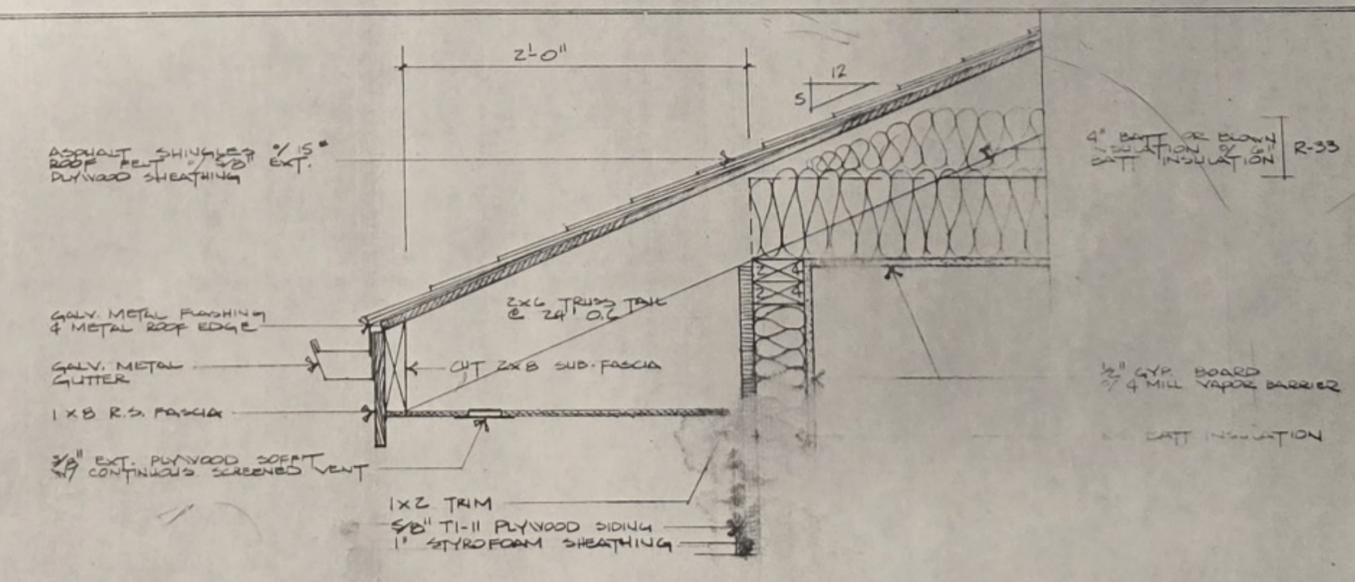
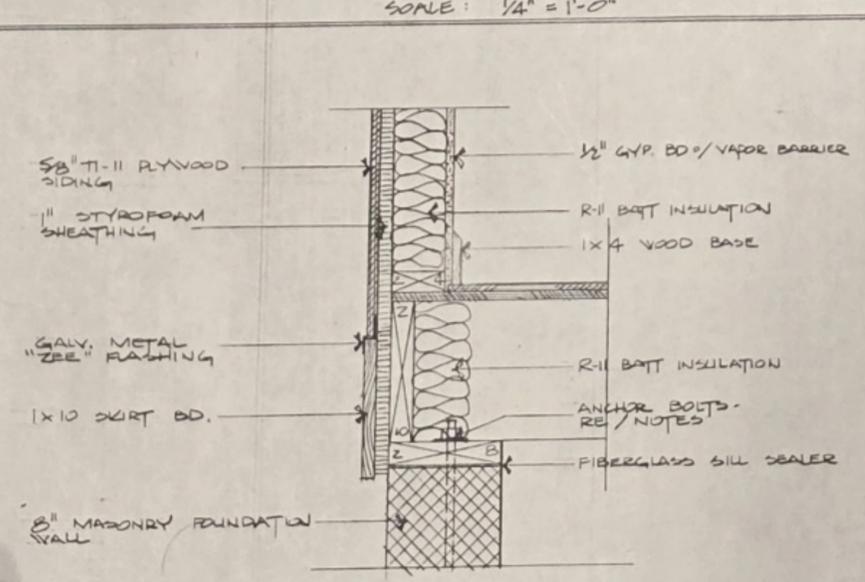
Situs : 139 WOODSIDE AVE**Parcel Id: 26-037-00-203-00****LUC: 510****Card: 1 of 1****Tax Year: 2024****Printed: 03/25/25**

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SYMBOLS

- Duplex Convenience Outlet
- Duplex Convenience Outlet above Counter or Vanity
- Weatherproof Duplex Convenience Outlet
- Special Purpose Outlet
- Half-switched duplex outlet
- Wall Switch
- Three pole Wall Switch
- Surface Mtd. Incandescent fixture
- Recessed Incandescent fixture
- Recessed adjustable Spot
- Light-fan combination (remote Switch)
- Wall Mtd. Incandescent Fixture
- Fluorescent Fixture
- Recessed surface mtd. under cabinet
- Elevation Key
 dcl. no.
 sht. no.
- Detail of Section Key
 dcl. no.
 sht. no.
 direction of dcl.
- Wall Hydrant
- Brick in Section
- Concrete Block in Section
- Wood Stud Partition in Section
- Finish Grade Wood
- Dimensional Lumber
- Earth

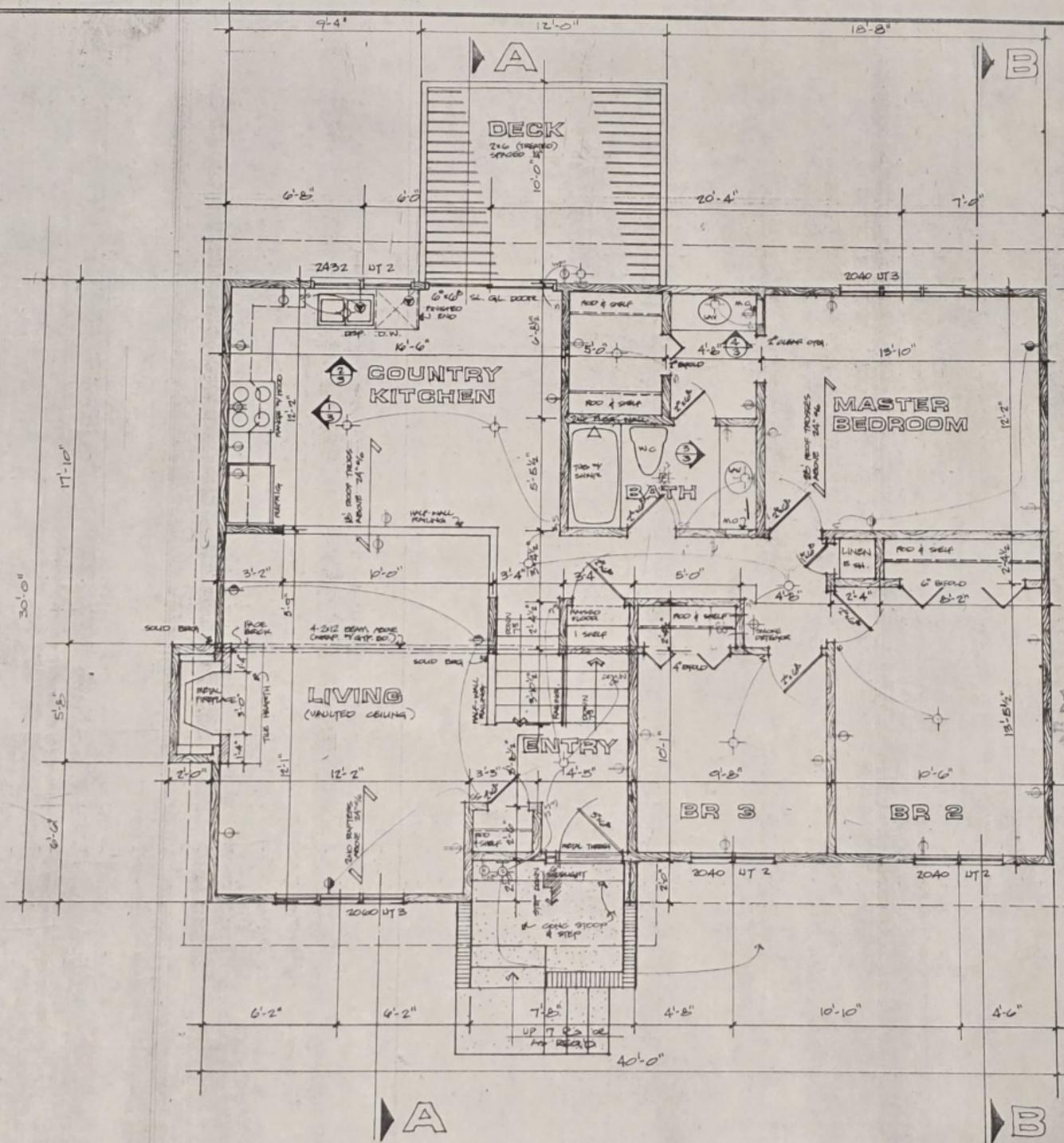


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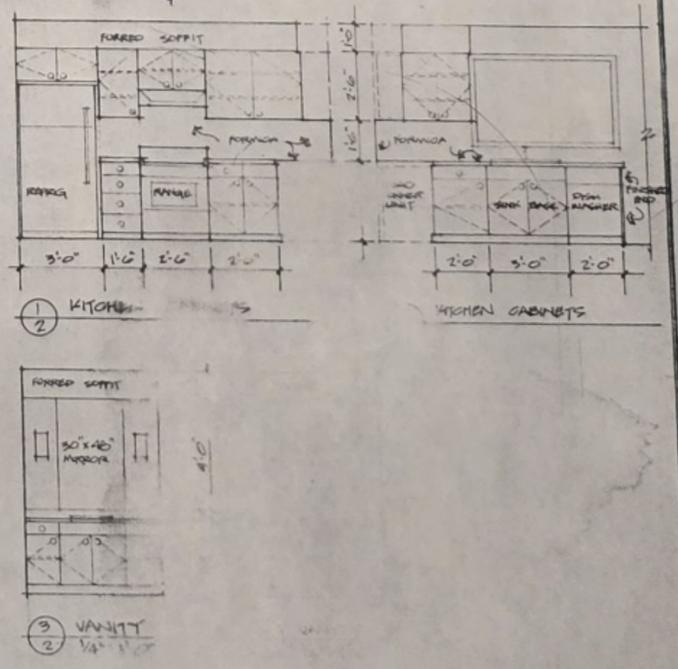
HOUSE OF THE MONTH
301



JOHN D. BLODGE
 A.I.A. ARCHITECT
 2823 S.W. 30 STREET
 DES MOINES, IOWA



MAIN FLOOR PLAN
 SCALE: 1/4" = 1'-0"



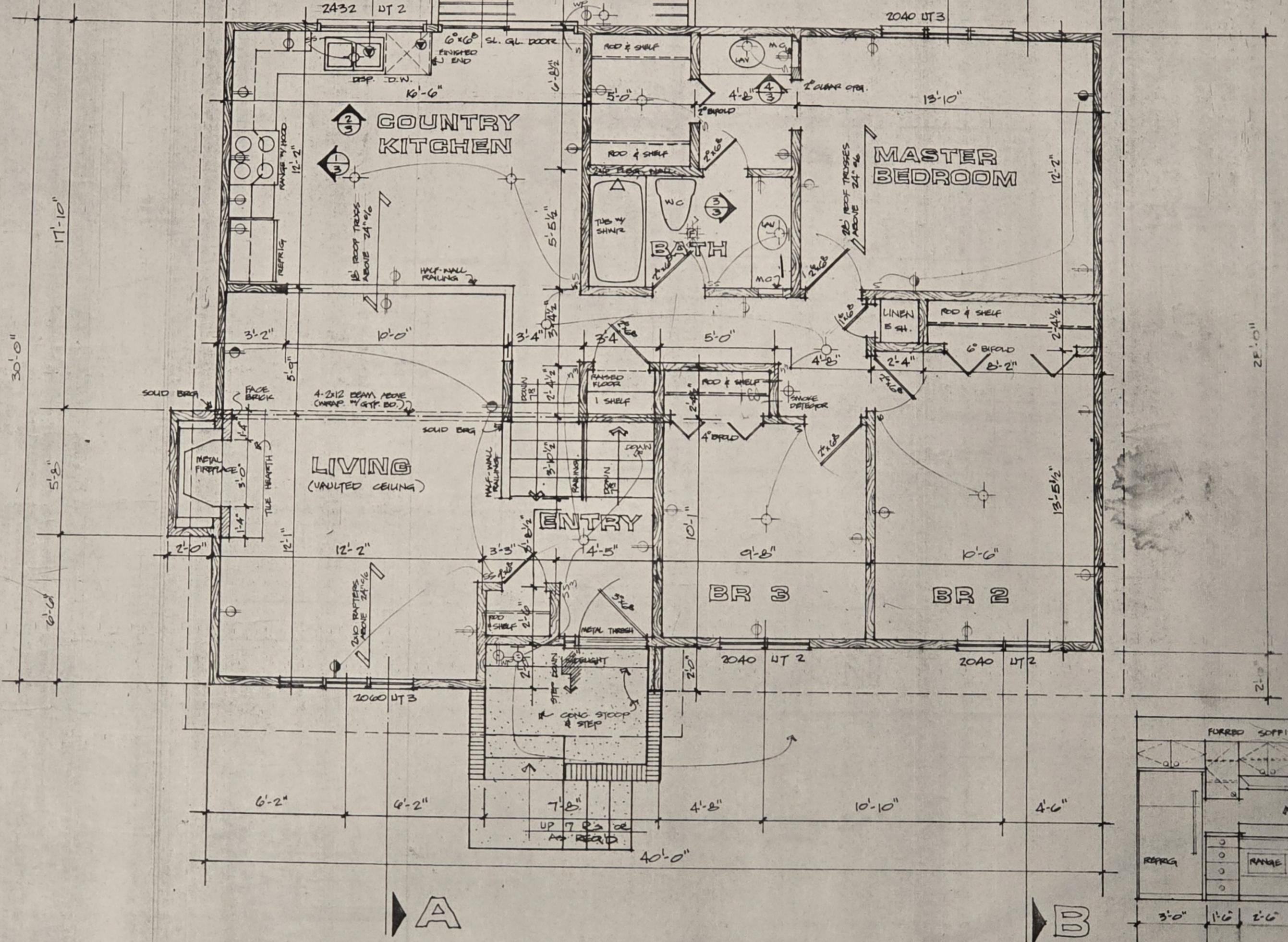
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HOUSE OF THE MONTH
301

JDR

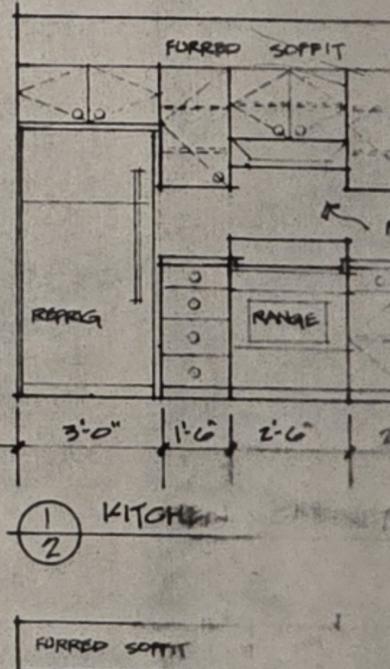
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 A.I.A. ARCHITECT
 2923 S.W. 30 STREET
 DES MOINES, IOWA

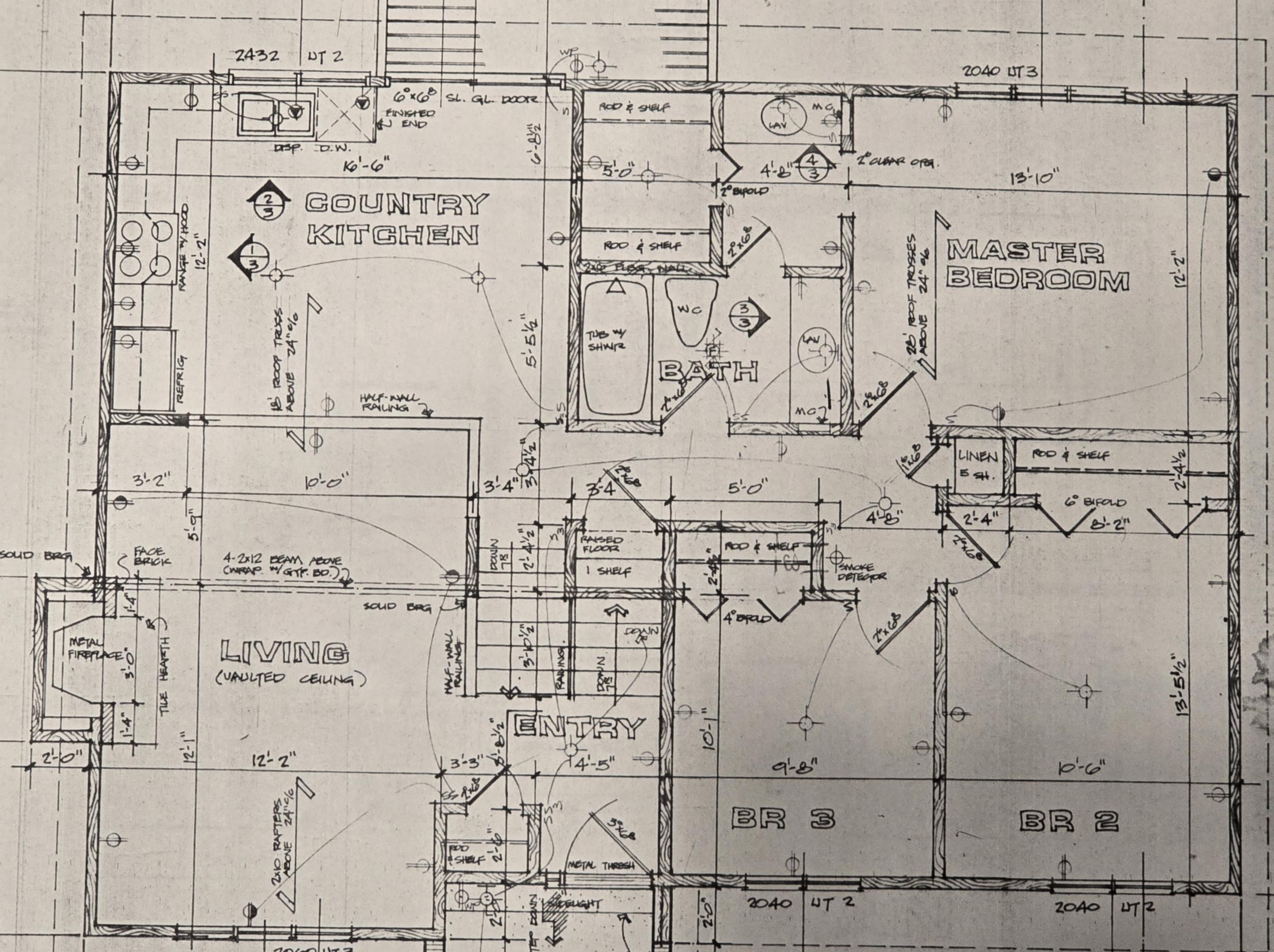
3 OF 3



MAIN FLOOR PLAN

SCALE: 1/4" = 1'-0"





















6 DISC 12
BRAW
TEAR-A-SOFT

Cottonelle
ULTRA COMFORT

27
Cottonelle
ULTRA COMFORT
3x

MADEBY
Eddy

BLISS
The litter cats love

PURINA
ONE
BLEND

WD-40
WAX
POLISH



Wash & Dry
LAUNDRY SERVICE
SELF-SERVE OPEN 24 HOURS

From: [Rtcook](#)
Sent: Tuesday, March 25, 2025 10:32 AM
To: [Tara R. Frable](#)
Subject: RE: Board of Revision filing

Tara,

I was not sure on what to put in for those values so I put the same number. Please amend my complaint and revise the number to be \$170,000.

If you need anything else from me, please let me know.

Thank you,

Roger Cook

Sent from my Galaxy

----- Original message -----

From: "Tara R. Frable" <TRFrable@ashtabulacounty.us>
Date: 3/25/25 10:26 AM (GMT-05:00)
To: rtcook@roadrunner.com
Subject: Board of Revision filing

Roger,

I received your BOR complaint and photos. As the form is currently filled out, it looks like you are requesting the same value as the current Auditor value. I understand in reviewing your complaint, and talking to Hunter that your concern is the square footage and may not know how adjusting the square footage would change your value. I recommend amending your complaint to something below the current Auditor value as an estimate, so that it is clear you are seeking a change in value. You can simply respond to this email stating that you would like to amend your complaint, and state the new value. Please amend your complaint by the filing deadline of March 31st. If you have any questions, please let me know.

Best Regards,

Tara Frable

Ashtabula County Auditor's Office

Real Estate Manager

440-576-1484

trfrable@ashtabulacounty.us





Received

APR 08 2025

Ashtabula County Auditor
Scott Yamamoto

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

BOR #2024-0034

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE
26-037-00-203-00	\$179,700	\$170,000

Resolution: Set total value at **\$176,900** after reviewing evidence submitted and site visit. Adjust style to split level and square footage of rec room to 216.

Land- \$41,100
Impr - \$135,800
Total- \$176,900

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

Signature:  Date: 4/3/25
Print Name: ROGER COOK

I DECLINE the resolution and understand a hearing will be scheduled.

Signature: _____ Date: _____
Print Name: _____



Ashtabula County Auditor
Scott Yamamoto

25 W. Jefferson St.
Jefferson, OH 44047
Phone: (440) 576-3793

April 1, 2025

Roger Cook
139 Woodside Ave
Jefferson, OH 44047

BOR 2024-0034

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,



Scott Yamamoto
Ashtabula County Auditor

NON-HEARING MINUTES

BOR Case: 2024-0034

Case Name: ROGER COOK

Case Type: VL

Board Members

Auditor, Scott Yamamoto

Treasurer, Angie Maki Cliff

Commissioner, JP Duero

Others present:

Janet Discher, Commissioner Alternate

Amy Caruso, Treasurer Alternate

Complainant Seeks: \$170000

Subject Parcel: 260370020300

Auditor Value: \$179700

NON-HEARING MINUTES

BOR Case: 2024-0034

Owner Name: ROGER COOK

Board Action

Motion to: Agree Set Value \$176,900

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

signed offer letter and site visit. Change style of house to split level and adjust rec room

square footage to 216.

Was Made by: Janet

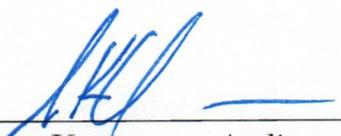
2nd by: Amy

Roll: Yamamoto-yes/Caruso-yes/Discher-yes

Motion therefore: Passed Failed

Decision Date: 5/19/25

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: 2024-0034

ROGER COOK
 139 WOODSIDE AVE
 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
26-037-00-203-00	510-1FAMILY PLTD	26-JEFFERSON TWP-JEF VIL-J A LSD		2024
	LAND	IMPR	TOTAL	
Original Value:	\$41,100	\$138,600	\$179,700	
Adjustment:	\$0	-\$2,800	-\$2,800	
New Value:	\$41,100	\$135,800	\$176,900	

RESULT: VALUE DECREASE. SET VALUE AT \$176,900 BASED ON SIGNED OFFER LETTER ACCEPTED FROM OWNER


 Board of Revision