

Received

MAR 25 2025

Ashtabula County Auditor
Scott Yamamoto

Tax year 2024 BOR no. 0035
County Ashtabula Date received _____

DTE 1
Rev. 12/22

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	Martin Bosland IV	2453 Lake Rd Conneaut OH 44030	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person 440 265-4551			
5. Complainant's relationship to property, if not owner If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill		Address of property	
28 041 20 171 00		LAKE (SR 531) Rd	
28 041 20 172 00		LAKE (SR 531) Rd	
28 041 20 173 00		LAKE (SR 531) Rd	
7. Principal use of property <u>vacant land</u>			
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
28-041-20-171-00	\$525.00	5400	\$ 4,875
28-041-20-172-00	\$525.00	4900	4,375
28-041-20-173-00	\$525.00	5100	4,575
9. The requested change in value is justified for the following reasons: I paid \$650 a piece for these parcels in 2003. Similar parcel on Lake Rd in North Kingsville on the lake sold in 2022 for 400 or \$525 each. See 280 41 20 (324-325)00 and 280 41 20 (277-278)00. These properties have no water and no access to gas or sewage. They will remain vacant because of local zoning laws.			

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 _____ 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 3/25/2025 Complainant or agent (printed) MARTIN BOSLAND IV Title (if agent) _____

Complainant or agent (signature) *Martin Bosland IV*

Sworn to and signed in my presence, this 3/25/2025 day of MARCH 2025
(Date) (Month) (Year)

Notary *Christopher W Miller*

Christopher W. Miller, Notary Public
In and for the State of Ohio
My Commission Expires 03-11-2030



Situs : LAKE (SR 531) RD

Map ID: 28-041-20-171-00

LUC: 500

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

CURRENT OWNER
BOSLAND MARTIN IV

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 041-20 171-00
Class Residential
Living Units 1
Neighborhood 86203
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
B-133 KINGS ON LAKE

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	250	35 130		.94	6	-50	5,350
								5,350

Total Acres: .1045 Legal Acres: 0.10 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,890	5,400	5,400	0	0
Building	0	0	0	0	0
Total	1,890	5,400	5,400	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	4,100		4,100
2022	4,100		4,100
2023	5,400		5,400

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
09/04/03	1,950	1-Land Only	U-Not Validated	0002/0704	WD-Warranty Deed	CARLE JEANNETTE M TRUSTEE
08/21/01		1-Land Only	U-Not Validated	0002/0704	ET-Temp Exempt	CARLE JEANNETTE M
10/03/00		1-Land Only	U-Not Validated	0002/0704	ET-Temp Exempt	CARLE ERNEST G

Entrance Information

Date	ID	Entry Code	Source
11/23/13	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : LAKE (SR 531) RD

Parcel Id: 28-041-20-171-00

LUC: 500

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
------	-----	-----	-----	-----	------	--------	--------	-------	-------	-----	-------

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
----	-----------	--------	--------	------	------	----	-----	-------	----	----	----	-------	-------

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 : LAKE (SR 531) RD

Map ID: 28-041-20-172-00

LUC: 500

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

CURRENT OWNER
BOSLAND MARTIN IV

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 041-20 172-00
Class Residential
Living Units 1
Neighborhood 86203
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
B-132 KINGS ON LAKE

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	250	33 125		.92	6	-50	4,930
								4,930

Total Acres: .0947 Legal Acres: 0.09 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,720	4,900	4,900	0	0
Building	0	0	0	0	0
Total	1,720	4,900	4,900	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	3,800		3,800
2022	3,800		3,800
2023	4,900		4,900

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
09/04/03	1,950	1-Land Only	U-Not Validated	0002/0704	WD-Warranty Deed	CARLE JEANNETTE M TRUSTEE
08/21/01		1-Land Only	U-Not Validated	0002/0704	ET-Temp Exempt	CARLE JEANNETTE M
10/03/00		1-Land Only	U-Not Validated	0002/0704	ET-Temp Exempt	CARLE ERNEST G

Entrance Information

Date	ID	Entry Code	Source
11/23/13	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : LAKE (SR 531) RD

Parcel Id: 28-041-20-172-00

LUC: 500

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
------	-----	-----	-----	-----	------	--------	--------	-------	-------	-----	-------

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
----	-----------	--------	--------	------	------	----	-----	-------	----	----	----	-------	-------

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 : LAKE (SR 531) RD

Map ID: 28-041-20-173-00

LUC: 500

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

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BOSLAND MARTIN IV

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 041-20 173-00
Class Residential
Living Units 1
Neighborhood 86203
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
B-131 KINGS ON LAKE

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	250	35 118		.89	6	-50	5,060
								5,060

Total Acres: .0948 Legal Acres: 0.09 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,790	5,100	5,100	0	0
Building	0	0	0	0	0
Total	1,790	5,100	5,100	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	3,900		3,900
2022	3,900		3,900
2023	5,100		5,100

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
09/04/03	1,950	1-Land Only	U-Not Validated	0002/0704	WD-Warranty Deed	CARLE JEANNETTE M TRUSTEE
08/21/01		1-Land Only	U-Not Validated	0002/0704	ET-Temp Exempt	CARLE JEANNETTE M
10/03/00		1-Land Only	U-Not Validated	0002/0704	ET-Temp Exempt	CARLE ERNEST G

Entrance Information

Date	ID	Entry Code	Source
11/23/13	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : LAKE (SR 531) RD

Parcel Id: 28-041-20-173-00

LUC: 500

Card: 1 of 1

Tax Year: 2024

Printed: 03/25/25

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
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Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
------	-----	-----	-----	-----	------	--------	--------	-------	-------	-----	-------

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
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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:	

South Side 531

Parcel #	Date Sold	Buyer	Seller Price	File/How
280 41 20 32400	1-24-2023	Diana Carter	Mary Calogeros	auditor Deed
280 41 20 323-00	3-2-2022	Diana Carter	1,600	WD
280 41 20 322-00	3-2-2022	Diana Carter	1,600	WD
280 41 20 277 00	6-24-2022	Diana Carter	2,100	WD
280 41 20 275 00	6-24-2022	Diana Carter	2,100	WD
280 41 20 274 00	6-24-2022	Diana Carter	2,100	WD
280 41 20 273 00	7-7-1999	David Blessing	-0	Removal Spse
280 41 20 272 06	7-6-2023	Juanita Smith Trust		Quit Claim
280 41 20 271 06		" " "		" "
28 041 20 225-06		William Darr		no data
28 041 20 224 00	11-30-2021	Rudy L. Lee		Foreclosure auditor Deed
28 041 20 223 00		Bert A Brown		No Data
28 041 20 222-00	12-13-1999	Heikk Talikka	330	WD Foreclosure
280 41 20 063-00	8-27-2018	David Mazzaola	0	Family Transfer
280 41 20 062 -00		Richard Miller		no data
280 41 20 061 00		Richard Miller		no data
280 41 20 060 00	8-18-2023	Michael Madley	omitted	Quit Claim
280 41 20 120-00	5-31-2023	Scott Newberry		Conveyance
280 41 20 119-00	5-31-2023	" "		cert of transfer
280 41 20 118 06	5-31-2023	Scott Newberry		Auditor Deed
280 41 20 117 06	2-23-2021	Lake Erie And Woods Enjoyment Land trust		
280 41 20 116 00		Graceful Offspring LLC		
280 41 20 116 00	5-31-2023	Scott Newberry		cert transfer
280 41 20 115 00	3-1-2002	Nicholas Wanchick	525	
280 41 20 001-06				
280 41 20 173	9-4-2003	Lisa Randolph		Foreclosure Auditor Deed
172	9-4-2003	Martin Bshad	1,950	} 650 ea
		" "	1,950	
		" "	1,950	

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: 2024-0035

April 14, 2025

MARTIN BOSLAND IV
2453 LAKE RD
CONNEAUT OH 44030

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

May 19, 2025 at 2:15 PM

at 25 W. Jefferson St., Old Courthouse, 1st Floor Planning Department meeting room, in connection with B.O.R. case number: 2024-0035 filed for tax year 2024 by MARTIN BOSLAND IV and described as follows:

Parcel ID(s):

- 1) 28-041-20-171-00 located at LAKE (SR 531) RD, the market value is \$5,400. The market value sought is \$525.
- 2) 28-041-20-172-00 located at LAKE (SR 531) RD, the market value is \$4,900. The market value sought is \$525.
- 3) 28-041-20-173-00 located at LAKE (SR 531) RD, the market value is \$5,100. The market value sought is \$525.

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

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Certified Mail Fee \$ 4.85 **AUD BOR HN**

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

Postage \$.69

Total Postage and Fees \$ 5.54



Sent To
Street
City, St
PS Form

MARTIN BOSLAND IV
2453 LAKE RD
CONNEAUT OH 44030

#35

See Reverse for Instructions

99TT 849T 1696
1000 DEPT 8102

HEARING MINUTES

Case Type VL

The Hearing of Board of Revision Case 2024-0035, MARTIN BOSLAND IV is being recorded and the date is 5/19/2025.

Board Members

Auditor, Scott Yamamoto

Treasurer, Angie Maki Cliff

Commissioner, JP Ducro

Others present:

Janet Discher, Commissioner Alternate

Amy Caruso, Treasurer Alternate

Martin Bosland IV, owner

Mary Levine, neighbor

Complainant Seeks: \$1575

Subject Parcels: 280412017100, 280412017200, 280412017300

Auditor Value: \$15400

Hearing No # 13

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: 2024-0035

MARTIN BOSLAND IV
2453 LAKE RD
CONNEAUT OH 44030

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
28-041-20-171-00	500-VACANT PLATTED	28-N KINGSVILLE VIL-BUCKEYE LSD			2024
	LAND	IMPR	TOTAL		
Original Value:	\$5,400	\$0	\$5,400		
Adjustment:	-\$4,880	\$0	-\$4,880		
New Value:	\$520	\$0	\$520		
RESULT: VALUE DECREASE. AGREED TO COMPLAINT BASED ON OWNER TESTIMONY AND COMPARABLE SALES					
PARCEL	CLASS	TAXING DISTRICT			TAX YEAR
28-041-20-172-00	500-VACANT PLATTED	28-N KINGSVILLE VIL-BUCKEYE LSD			2024
	LAND	IMPR	TOTAL		
Original Value:	\$4,900	\$0	\$4,900		
Adjustment:	-\$4,380	\$0	-\$4,380		
New Value:	\$520	\$0	\$520		
RESULT: - PROVIDED, ADJUST INFLUENCE FACTORS ON EACH PARCEL DUE TO LACK OF UTILITIES					
PARCEL	CLASS	TAXING DISTRICT			TAX YEAR
28-041-20-173-00	500-VACANT PLATTED	28-N KINGSVILLE VIL-BUCKEYE LSD			2024
	LAND	IMPR	TOTAL		
Original Value:	\$5,100	\$0	\$5,100		
Adjustment:	-\$4,580	\$0	-\$4,580		
New Value:	\$520	\$0	\$520		
RESULT: -					



Board of Revision

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OFFICIAL USE

Certified Mail Fee **AUD DL**
\$ **4.85** **BOR**

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

<input type="checkbox"/> Return Receipt (hardcopy)	\$ _____
<input type="checkbox"/> Return Receipt (electronic)	\$ _____
<input type="checkbox"/> Certified Mail Restricted Delivery	\$ _____
<input type="checkbox"/> Adult Signature Required	\$ _____
<input type="checkbox"/> Adult Signature Restricted Delivery	\$ _____

Postage
\$ **.69**

Total Postage and Fees
\$ **5.54**

Sent To
Street and Apt. 1
City, State, ZIP+

Martin Bosland IV
2453 Lake Road
Conneaut Ohio, 44030



#2024
0035

72021 2720 0002 3678 5835