

Tax year 2025 BOR no. 0010 **FILED ON** DTE Rev. 12/22

County Ashtabula Date received FEB 13 2026

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 Board of Revision**

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	<i>David Pam Breneman</i>	<i>97 W Jefferson St Jefferson Oh</i>	
2. Complainant if not owner		<i>44047</i>	
3. Complainant's agent			
4. Telephone number and email address of contact person <i>440-812-8696 Gdaddybee@gmail.com</i>			
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	
<i>2601900 13000</i>		<i>97 W Jefferson St, Jefferson Ohio 44047</i>	
7. Principal use of property <i>vacant</i>			
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
	<i>116,000</i>	<i>162,400</i>	<i>50,400</i>
9. The requested change in value is justified for the following reasons: <i>was appraised recently</i>			

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.

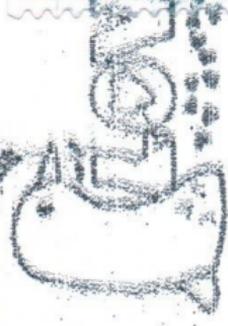
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 2-9-26 Complainant or agent (printed) David Brennan Title (if agent) _____

Complainant or agent (signature) *David Brennan*

Sworn to and signed in my presence, this _____ day of _____ (Date) (Month) (Year)

Notary _____



COLUMBIA SC 290

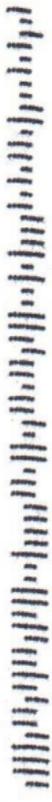
11 FEB 2026 PM 2 L

SCOTT YAMAMOTO

Ashtabula County Auditor
25 West Jefferson Street
Jefferson, Ohio 44047

Board of Revision

44047-109299



Situs : 97 W JEFFERSON ST

Map ID: 26-019-00-130-00

LUC: 510

Card: 1 of 1

Tax Year: 2025

Printed: 02/18/26

CURRENT OWNER
BRENEMAN DAVID R
PAMELA J
97 WEST JEFFERSON ST
JEFFERSON OH 44047

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 019-00 130-00
Class Residential
Living Units 1
Neighborhood 54000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
21 JEFFERSON ST

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	250	65 330		1.17			24,720
								24,720

Total Acres: .4924 Legal Acres: 0.50 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	8,650	24,700	24,700	0	0
Building	48,200	137,700	137,700	0	0
Total	56,850	162,400	162,400	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
2022	19,000	98,400	117,400
2023	24,700	137,700	162,400
2024	24,700	137,700	162,400

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
11/21/13	MJB	6-Occupant Not Home	3-Other
05/08/25	CG	1-Entry Gained	1-Owner

Property Notes
Note Codes:

Situs : 97 W JEFFERSON ST

Parcel Id: 26-019-00-130-00

LUC: 510

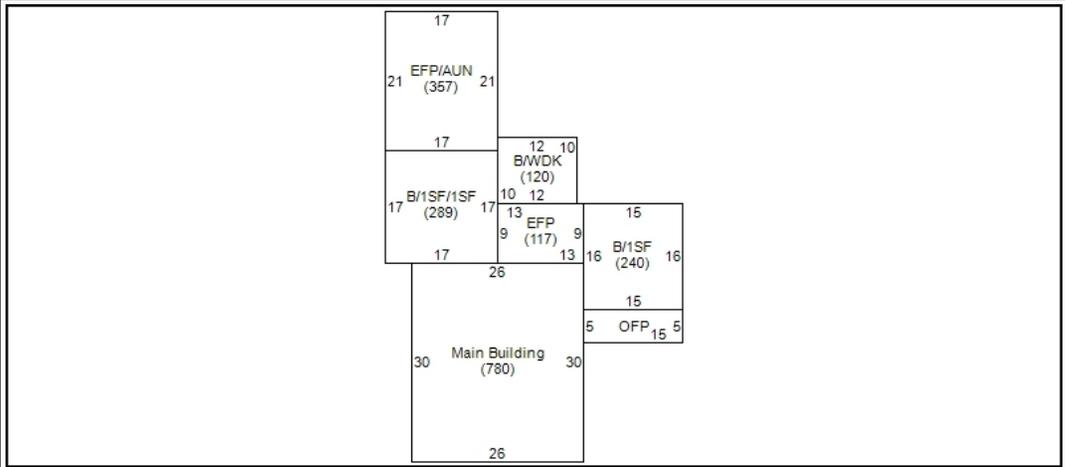
Card: 1 of 1

Tax Year: 2025

Printed: 02/18/26

Dwelling Information

Valuation Method D	Total Rooms 9
Override Model	Dining Rooms 0
Story Height 2	Bedrooms 4
Construction 1-Wood/Vinyl	Family Rooms 1
Style 05-Old Style	Full Baths 2
Year Built 1880	Half Baths 0
Eff Year Built 1950	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
Heating 2-Basic	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area 0
System	WBFP Stacks 0
Attic 0-None	WBFP Openings 0
Phy. Condition A-Average Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 0	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade C+1	Cost & Design 0
CDU AV-AVERAGE	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					780						
1			OFF		75						1,700
2		BSM	1SF		240						15,200
3			EFP		117						4,700
4		BSM	1SF	1SF	289						28,400
5			EFP	AUN	357						15,900
6		BSM	WDK		120						3,000

Dwelling Computations

Base Price	105,470	% Good	50
Plumbing	5,900	Market Adj	
Basement	16,140	Functional	
Heating	0	Economic	100
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.4
Subtotal	127,510	Additions	34,600
Ground Floor Area	780		
Total Living Area	2,378	Dwelling Value	137,690

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 : 97 W JEFFERSON ST

Parcel Id: 26-019-00-130-00

LUC: 510

Card: 1 of 1

Tax Year: 2025

Printed: 02/18/26

Comments

Number	Code	Status	Comment
1	OFC	RV	FOR SALE OWNER 5/8/25-ASKING 100,000, INT HAS WATER DAMAGE.DWG IS VAC AS OF DATE

Situs : 97 W JEFFERSON ST**Parcel Id: 26-019-00-130-00****LUC: 510****Card: 1 of 1****Tax Year: 2025****Printed: 02/18/26**

PAGE LEFT BLANK INTENTIONALLY