

Ashtabula County Board of Revision  
25 West Jefferson Street  
Jefferson, OH 44047

February 17, 2026

RE: Complaint regarding CAUV, Parcel 48-013-00-017-00

Dear Board:

Attached is a Complaint seeking the reinstatement of CAUV, on the DTE Form 2. This property was mistakenly removed from the favorable valuation. In addition, the auditor's removal of 13 acres from CAUV in tax year 2024 constituted an erroneous determination of "conversion" under R.C. 5713.34, as the acreage remains devoted exclusively to agricultural use within the meaning of R.C. 5713.30(A).

**Prior use.**

This property has qualified for CAUV for many decades. For much of the time, it had been a fruit tree orchard with a retail farm market store, Old Orchards. Eventually, the orchard was closed and the owners put the use of the land to regular field crops.

The current owners purchased the parcel in 2019. At that time, 32 acres had been field crop and the balance of woodland. The planting/ maintenance / harvest had been done by Tim Gildersleeve.

**2024.**

In 2024, Mr. Gildersleeve stopped farming this land. The owners took over, but decided to shrink the operation by planting non-commercial switchgrass on 13 acres.

The owners no-till planted 19 acres of field crops. However, deer severely damaged the crop leaving it worthless for harvest. The owners abandoned the crop.

**2025.**

The owners again no-till planted 19 acres of field crops. Again, deer severely damaged the crop leaving it worthless for harvest. The owners abandoned the crop.

Also during 2025, the owners walked the land and inspected to prepare for a commercial harvest of timber. They are currently waiting for Spring to complete a forest management plan. Timber production is expressly included within the statutory definition of agricultural use.

**Actual Use.**

The actual use of this land by the owners has been and remains exclusive devotion to commercial agriculture. The statute, RC 5713.30, focuses on whether the land is “devoted” to agricultural use, not whether a crop is successfully harvested. Agricultural use does not cease merely because a planted crop fails due to weather, wildlife, or other conditions beyond the owner’s control.

Where a crop fails, whether planted by till or no-till, that is treated as actual commercial use. Absent some other reason, crop failure is insufficient to remove a parcel from CAUV. See generally Rocky Fork Hunt & Country Club v. Testa, 100 Ohio App. 3d 570; Buckles v. Bd. of Revision, 2008-Ohio-1728.

**Fallow.**

In the alternative, the property owner requests a finding of “good cause” if the Board found that the owner had not planted crops in both 2024 and 2025, as they show they did, such that they are entitled to remain in CAUV as “idle or fallow” under RC 5713.30(A)(3).

Note: if the owner had not planted crops in one of either 2024 or 2025, the land remains qualified for CAUV pursuant to RC 5713.30(A)(3).

**Conversion.**

The 13 acres removed from CAUV in 2024 were done so contrary to law. It is well settled that where a portion of land is no longer used for commercial crops, but that use is not industrial or commercial, that portion is still treated with the CAUV tax. A “conversion” under R.C. 5713.34 occurs only when land is converted from agricultural use to a non-agricultural use. A change in crop type or a reduction in commercial intensity does not constitute conversion. When the new use is “purely incidental to the overall agricultural use and that they not be commercial in nature,” the portion is not removed from CAUV. Maralgate, L.L.C. v. Greene County Bd. of Revision, 130 Ohio St. 3d 316, 325.

**Conclusion.**

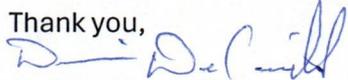
Because the actual use of the land is devoted exclusively to commercial agricultural use, and in the alternative for good cause shown that a harvest did not occur due to damage from deer, the owners respectfully request reinstatement to CAUV.

Further, all acres of the parcel should have the CAUV treatment because the switchgrass planted is incidental to the overall agricultural use and not commercial in nature.

**Tender payment.**

Lastly, the owner has elected to tender as taxes an amount computed upon the claimed entitlement of CAUV.

Thank you,



Dennis DeCamillo

Attorney at Law