

Received

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FEB 18 2026

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DTE 2

Ashtabula County Board of Revision

Ashtabula County Auditor Scott Yamamoto

Tax year 2025 BOR no. 2011 County Ashtabula Date received

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint Notices will be sent only to those named below.

Form with sections for owner information, complaint reasons, and a table for value changes.

10) The requested change is justified for the following reasons:

The land has been and remains devoted exclusively to agricultural use. Further, see letter.

11) 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 penalty 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 2-14-2026 Complainant or agent Title (if agent) Attorney at Law

Sworn to and signed in my presence, this 14th day of February year 2026

Notary Mary DeCamillo - commission expires 12/05/26

Situs : 7636 CENTER (SR 45) RD W

Map ID: 48-013-00-017-00

LUC: 111

Card: 1 of 1

Tax Year: 2025

Printed: 02/18/26

CURRENT OWNER
WEAVER JOSEPH L
WEAVER DANNY L ET AL
8928 BUNDYSBURG RD
MIDDLEFIELD OH 44062

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 013-00 017-00
Class A
Living Units 1
Neighborhood 68800
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
31 M
CAUV # 3203

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	1.0000		0			
A	S	13500	294.8290	25	0	1	-45	711,460
								711,460

Total Acres: 295.829 Legal Acres: 295.83 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	249,030	711,500	711,500	0	0
Building	1,330	3,800	3,800	0	0
Total	250,360	715,300	715,300	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	547,300	2,800	550,100
2023	711,500	3,800	715,300
2024	711,500	3,800	715,300

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
03/30/18	C20170125	150,000		Cell Tower-New	Close Permit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
02/08/22	112,000	2-Land And Building	R-Related Individuals Or Corporation:		QC-Quit Claim Deed	WEAVER JOSEPH L
04/12/19	530,000	1-Land Only	0-Validated Sale	680/1633	WD-General Warranty Deec	OLD ORCHARDS LLC
10/19/18	63,000	2-Land And Building	N-Not Open Market / Not Arm'S Leng		OT-Deed	OLD ORCHARDS LLC
10/21/10			N-Not Open Market / Not Arm'S Leng		ET-Temp Exempt	DOWNES BRIAN

Entrance Information

Date	ID	Entry Code	Source
01/22/14	DAA	6-Occupant Not Home	3-Other
07/29/19	MB	4-Unoccupied	3-Other
12/13/24	AE	5-Notes	3-Other

Property Notes
Note Codes:

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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
1	WA1-Fence Ch	2018		7x292	2,044	C	1		A	A		100	3,800

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:	

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Card: 1 of 1

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Comments

Number	Code	Status	Comment
10	OFC	RV	PICKED UP CB1 AND PR1 PER SKETCH INSPECT
9	FLD		NO NEW CELL BLD, NVC 1-1-20; NO RECK.
8	FLD	BP	CELL TOWER AND FENCING 100% 1-1-19; RECK 2020 FOR UTIL.BLDG.
7	OFC	MI	WIRELESS COMMUNICATION EASEMENT AND ASSIGNMENT CONV 4043 10/19/18
3	OFC	CP	DELETE AND ADD PARCELS 480140004900 480210008000 480130000700 480130001200
4	OFC	CP	480130001300 480130001400 480130001500 480130001800 ON 10/21/10 CONVEY # 3757

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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.

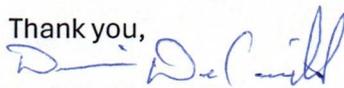
Because the actual use of the land is devoted exclusively to commercial agricultural use, and in the alternative for good cause shown that a harvest did not occur due to damage from deer, the owners respectfully request reinstatement to CAUV.

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