

Tax year 2025 BOR no. 0013
County Ashtabula Date received _____

Ashtabula County
Board of Revision

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.

	Name	Street address, City, State, ZIP code
1) Owner of property	<u>Kevin Clark Mann</u>	<u>7911 Sanborn Rd Ash 44004</u>
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person	<u>440 812 3918</u>	
5) Email address of complainant	<u>KevinMann7950@yahoo.com</u>	
6) Complainant's relationship to property, if not owner		

If more than one parcel number is included, see "Multiple Parcels" on back

7) Parcel number from tax bill	# Acres, if applicable	Address of property
<u>42-010-00-035-00</u>	<u>11.48</u>	<u>GARRISON Rd.</u>

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons:
we filed A Forestry Plan

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 2/23/26 Complainant or agent Kevin Mann Signature _____ Title (if agent) _____
Sworn to and signed in my presence, this _____ day of _____ year _____
Notary _____ Signature

Situs : GARRISON RD

Map ID: 42-010-00-035-00

LUC: 110

Card: 1 of 1

Tax Year: 2025

Printed: 02/23/26

CURRENT OWNER
MANN CLARK ELLSWORTH
MANN KEVIN LAMONT
7911 SANBORN ROAD
ASHTABULA OH 44004

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 010-00 035-00
Class A
Living Units 1
Neighborhood 65200
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
36 & 37

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.3989		0			
A	S	13000	11.0889	40	0	5	-25	56,220
								56,220

Total Acres: 11.4878 Legal Acres: 11.49 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	19,670	56,200	56,200	0	0
Building	0	0	0	0	0
Total	19,670	56,200	56,200	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	43,300		43,300
2023	56,200		56,200
2024	56,200		56,200

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
11/30/21		1-Land Only	E-Exempt Conveyance (Sale Price O		WD-General Warranty Deec	MANN CLARK ELLSWORTH
12/10/08		1-Land Only	U-Not Validated	0093/4611	ET-Temp Exempt	MANN FRANK E
08/21/01		1-Land Only	U-Not Validated	0093/4611	ET-Temp Exempt	MANN FREDEREKA M

Entrance Information

Date	ID	Entry Code	Source
12/10/13	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : GARRISON RD

Parcel Id: 42-010-00-035-00

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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
----	-----------	--------	--------	------	------	----	-----	-------	----	----	----	-------	-------

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 : GARRISON RD

Parcel Id: 42-010-00-035-00

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Card: 1 of 1

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Comments

Number	Code	Status	Comment
5	OFC	MI	REMOVED FROM CAUV FOR TY 2025
4	OFC	SS	NEW SURVEY RESIDUAL 8.4909 AC TO 11.4878 AC CONV#5086 11-30-21
3	OFC	NS	NEW SPLIT 8.5371 AC TO 42-010-00-035-01 BAL. 8.4909 AC CONV#5077 11-30-21
1	OFC	LC	19970813 TML C#01 - DELETE AND ADD 3.788 ACRES FROM 42-010-00-029-00
2	OFC	LC	19970813 TML C#01 - ON 1/23/1997 CONVEY # 211 NO PICK UP NO SURVEY

Situs : GARRISON RD

Parcel Id: 42-010-00-035-00

LUC: 110

Card: 1 of 1

Tax Year: 2025

Printed: 02/23/26

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A view of the Mann Woodland.

Woodland Stewardship Management Plan

Mann Property 2026



Woodland Stewardship Management Plan

Prepared for: Mr. Kevin Mann and Mr. Clark Mann

Mailing Address: 7911 Sanborn Rd Ashtabula, Ohio 44004

Phone: 440- 812-3918 **Email:** kevinmann7950@yahoo.com

Property Location: No address but located directly across from 821 Garrison Rd Ashtabula, Ohio 44004

PURPOSE & AGREEMENT

This Woodland Stewardship Management Plan serves as a guide to implement sustainable forestry practices to meet the requirements of the Environmental Quality Incentives Program (EQIP), American Tree Farm System (ATFS), Ohio Forest Tax Law (OFTL), Current Agricultural Use Value (CAUV), Forest Stewardship Program (FSP), and/or other programs requiring a written Management Plan.

*By signing this cover page, the landowner acknowledges that this is the Woodland Stewardship Management Plan that shall be implemented for this woodland to remain qualified for any program that requires this plan.

*Before entering any timber sale agreement, or before conducting any work in the woodland that is not recommended in this plan, the landowner shall contact their forester. This plan can and should be updated as needed to reflect changes in the forest and/or changes in the landowner's management priorities.

Disclaimer:

Firem Forestry Consulting LLC and its employees have provided this document upon request of the client. The informational advice within has been suggested from our experience, knowledge and research and is presented in good faith to help the client achieve their goals. We are not liable for the results of the management practices described, personal injury from executing those practices or any financial losses due to numerable variabilities. No warranty is implied.

Landowner Signature(s):

Kevin Mann

Date:

2/18/26

*Clark Mann by
Standra E. Mann POA*

Date:

2/18/26

Prepared by:

Firem Forestry Consulting LLC. - Joel Firem ACF

12548 Aquilla Rd.

Chardon, Ohio 44024

Ph: 440-283-5357

Email: firemforestryconsulting@gmail.com



FIREM FORESTRY
CONSULTING

Joel Firem

Consulting Forester's Signature:

Date: 2/17/26

Date Prepared: 2/17/26 Plan Update Due: 2/2036

Plan Status: New Revised Updated

PROPERTY INFORMATION

County: Ashtabula **Township:** Plymouth

Latitude: N 41° 49' 59.2" **Longitude:** W 80° 45' 33.3"

Landowner Priorities:

The landowner wishes to continue enrollment in the Current Agricultural Use Value program. They wish to manage the woods for health and future timber production. Wise use of resources is important.

Boundary Marking Description:

It is recommended that all property lines and corners be marked and maintained by methods outlined in the management plan appendix. Well-marked boundaries reduce trespass, discourages potential timber theft and keeps good neighbors.

Program Prepared For:

OFTL

EQIP

ATFS

CAUV

OTHER

Description of Wooded Acreage:

This is a great quality woodland with a desired mix of hardwood tree. The trees species present offer habitat for wildlife, future timber production and conservation benefits. The woodland is overall healthy and consistent throughout.

The topography drains surface waters south to north. The west central part of the woodland contains a drainage with associated wetlands. This water contributes to the headwaters of Coffee Creek and later downstream to the Ashtabula River.

Woodland Access:

There is access from the road frontage at Garrison Rd and a service drive at the northeast corner.

Parcel Number	Total Parcel Acreage	Wooded Acreage in Parcel
42-010-00-035-00	11.49	11.49
TOTALS:	11.49	11.49

Soils Map Mann Property

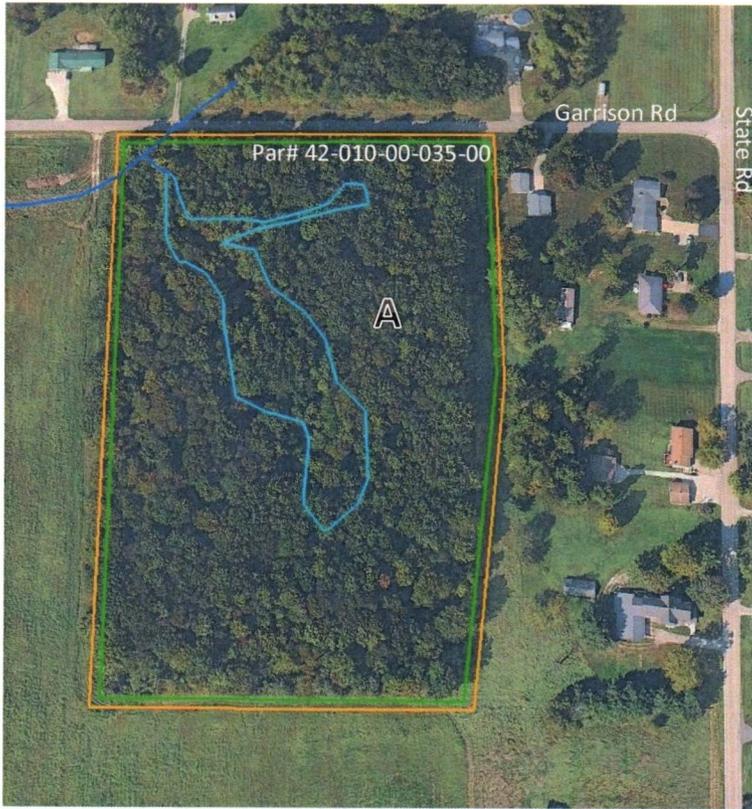


Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
DeC	Darien and Platea silt loams, 6 to 12 percent slopes	0.0	0.2%
MhA	Mill silt loam, 0 to 2 percent slopes	0.3	2.7%
PrB	Platea-Darien silt loams, 2 to 6 percent slopes	10.7	97.1%
Totals for Area of Interest		11.1	100.0%

Source: USDA Natural Resource Conservation Service. Note: total area of interest may not reflect actual property acreage.

Woodland Map & Prescription Summary

Mann Property



- Property Line ▭
- Woodland Stand ▭
- Wooded Wetland ▭
- Stream —

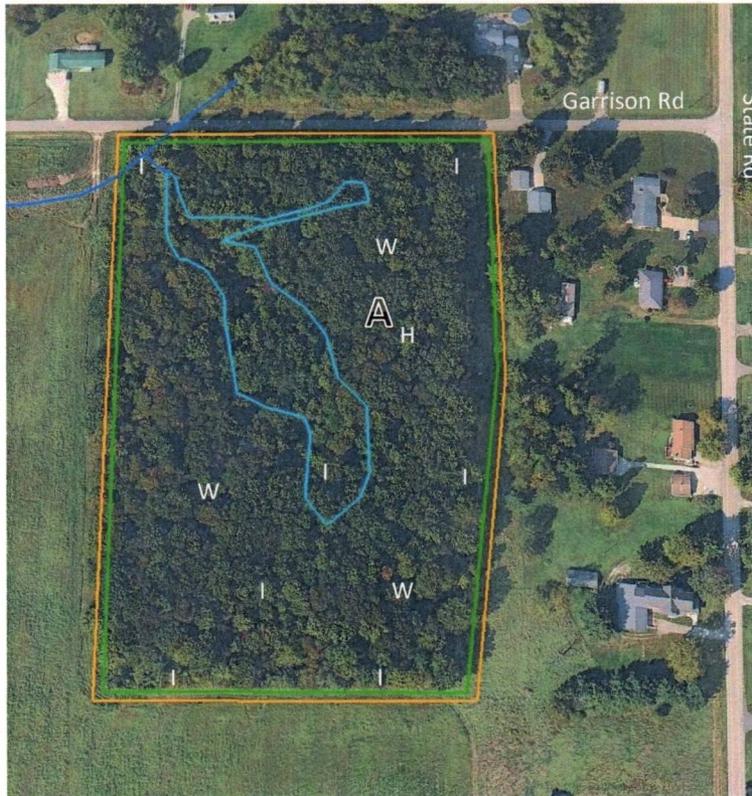
Prescriptions*						
Invasive Species Control	Grapevine Control	Pre-commercial Thinning	Tree Planting	Timber Harvest	Wildlife Habitat	Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Stand	Acres	Species	Size Class	Stocking
A	11.49	Red maple, black cherry, American beech, tupelo, red oak, green ash, tulip poplar, basswood, elm <i>spp.</i> , sugar maple, bitternut hickory quaking aspen	Medium to large saw timber	Fully stocked

Diameter Size Class is measured at 4.5 feet above the ground. (DBH – Diameter at Breast Height)
 Sapling trees 1" to 4.9" DBH. Small Sawtimber 11" to 14.9" DBH. Large Sawtimber 23" DBH and up.
 Pole timber 5" to 10.9" DBH. Medium Sawtimber 15" to 22.9" DBH.

*Reference the Woodland Stand(s) Description(s) & Management Prescriptions page and the management plan appendix for specific prescription details.

Woodland Improvement Map
Mann Property



Stand Prescription

- I - Invasive Plant Control
- H - Timber Harvest
- W - Wildlife Habitat

Woodland Stand Description & Management Prescription

STAND DESCRIPTION					
Stand:	A	Size (acres):	11.49	Dominant Overstory Size Class:	Medium to large saw timber
Topography:	Gently rolling	Aspect:	North	Primary Timber Type:	Maple-Oak
Tree Species:	Red maple, black cherry, American beech, tupelo, red oak, green ash, tulip poplar, basswood, elm <i>spp.</i> , sugar maple, bitternut hickory quaking aspen				
Non-native Invasive Species:	Barberry, multi-flora rose, honeysuckle, multi-flora rose, phragmites				
General Description/Notes:	This is a nice uneven aged stand with all ages and diameter size trees found. The wooded wetland portions offer a unique habitat with vernal pools in the springtime. These pools offer breeding habitat for amphibians. Invasive plants were found but really only on the stand perimeters and not the interior, which is uncommon. Beech leaf disease was observed on the American beech trees which is typical of NE Ohio.				
Regeneration Description:	Green ash and black cherry were common on the woodland floor.				
Inventory Method:	A visual assessment of stem density, canopy condition, tree form and a review of stress indicators was completed.				
Stocking Level:	Under Stocked <input type="checkbox"/>	Fully Stocked <input checked="" type="checkbox"/>	Over Stocked <input type="checkbox"/>		
Recent Stand Management History:	None.				
Stand Harvesting History:	None. No old stumps were observed.				
Desired Future Condition:	A well-managed timber harvest is recommended to wisely use the resource leaving it in good condition for the future. There are grapevines present but in very low numbers and do not need to be controlled. This stand should remain wooded to protect the wetland, continue to offer habitat and grow future timber.				
STAND PRESCRIPTIONS					
Invasive species control:	<p>Barberry, multi-flora rose, honeysuckle, multi-flora rose</p> <p>These woody non-native invasive plants were found in this stand predominantly along the edges. Very little invasives were found on the interior which is uncommon. Their control will give more physical space and sunlight for new desired native tree seedlings. Break down the infested areas into convenient and manageable sections focusing on the largest plants first as this will limit future seed production.</p> <p>Simply cutting these plants alone will not kill them but stimulate them to regrow with more stems. A cut stump treatment is recommended for larger stemmed plants first. Cut the stems with a chainsaw or brush cutter in fall to winter. Soon after, apply a 20% mix of Garlon 4 in basal</p>				

oil to the stump.

A foliar herbicide treatment is recommended in mid-summer through early fall for treatments of medium to smaller plants. A 3% mix of Garlon 4 or 2,4-D as well as a surfactant can be applied using a backpack sprayer or electric sprayer on an ATV. If desired, an application dye can be put into the herbicide mix to allow the manager to easily keep track of which plants have been treated.

Phragmites

This non-native invasive grass, also called common reed grass, grows 8-12' high and aggressively competes with many beneficial plants. A small patch of it was found at the south end of the wooded wetland. It should be controlled so it does not spread and take over other wet areas on the property. Do not move soil with the plant roots and deposit it elsewhere as this is a viable way phragmites can spread.

Cutting or mowing alone will not kill phragmites because it will easily regrow. A foliar herbicide treatment is recommended in late summer to early fall. A 3 % mix of either Roundup Custom or Aqua Neat (aquatic safe products) as well as a surfactant can be applied using a backpack sprayer or electric sprayer mounted on an ATV. If desired, an application dye can be put into the herbicide mix to allow the applicator to easily keep track of which plants have been treated. Inspect areas the following year to see if retreatment is necessary.

With all herbicide applications make sure to read all product labels, wear required protective equipment and follow best management practices.

The Natural Resource Conservation Service has an Environmental Quality Incentive Program (EQIP) program that may assist with invasive plant control funding and other management.

NRCS- Orwell Office
33 Grand Valley Avenue
Orwell, Ohio 44076-9566
Ph: 440-437-5888

<https://www.nrcs.usda.gov/programs-initiatives/eqip-environmental-quality-incentives/ohio/environmental-quality-incentives>

Vendors are available to assist with invasive plant control, grapevine control and other timber stand improvement if needed. Visit this website to view companies in NE Ohio.

<https://tsi.osafdirectory.com/>

Timber harvest:

A timber harvest can be implemented in this stand ideally anytime after invasive plants are controlled. The following harvest methods are recommended to implement a sustainable harvest. Management should be

implemented that will keep a buffer with limited disturbance in the wetland areas.

Improvement harvest:

A harvest should be well managed, sustainable, and align with the landowners goals. One harvest approach recommended would be an improvement method. This method identifies trees for harvest that may have poor form, are declining, or are an undesired species. The spacing of trees are also improved by releasing nice examples for the future.

All species should still be present post harvest continuing to offer wildlife habitat. The remaining trees will have improved spacing for faster growth. Pockets of sunlight will reach the woodland floor encouraging quick growth of new seedlings and saplings.

Single tree selection harvest:

A harvest can be implemented in this stand once invasive plants are controlled. A harvest should be well managed, sustainable, and align with the landowner's goals. One harvest approach recommended would be a single tree selection method. This method identifies individual trees throughout the stand to improve spacing or that may become overmature. This method is typically the least impactful to the woodland. With spacing improved, desired trees are released promoting increased growth for the future.

All species and diameter size classes should still be present post-harvest continuing to offer wildlife habitat. The woodland is still mature and intact using this method. The remaining trees will have more available sunlight for faster growth. Pockets of sunlight will reach the woodland floor encouraging quick growth of new seedlings and saplings.

Find more information on implementing a timber harvesting by contacting the ODNR Division of Forestry or visit <http://callb4ucut.com/ohio/>. Also check with any local ordinances that may regulate a timber harvest. Working with a forestry consultant will help manage a successful timber harvest to achieve the landowner's goals. Firem Forestry Consulting LLC offers this service.

Wildlife habitat:

Dead snag

Some dead snag trees can be created in this stand for wildlife habitat. These snags are large trees that are killed but left standing. They will decompose and come down on their own in the coming years. During that time, the snags are utilized by woodpeckers, cavity nesting birds, wood boring insects, small mammals, etc.

To implement, identify 2 to 3 undesired trees in different locations of the stand. These will likely be trees that won't make a good timber tree.

Girdle the tree with a chainsaw which severs the connection of the tree to its roots. See the plan appendix for more on girdling implementation.

Brush piles

Some structure can be added to this stand that will be utilized by wildlife. Brush piles will offer cover for woodland birds and small mammals from predators. They also provide wind breaks in poor weather. Material for these brush piles can be obtained from the tree tops left from the timber harvest. The location for these piles can be along the stand edges or trails and may offer wildlife viewing opportunities. See the plan appendix for more information on construction and size.



Stand A.

Woodland Management Activity Schedule

***In order** to remain in the property tax reduction programs, the following woodland management practices must be completed and procedures must be followed or you run the risk of the property being decertified from the program and returning to the regular tax rate.

*Inspections for compliance and progress can be conducted at any time while in the program.

Required Practices:

DO NOT sign any timber sale contracts or sale agreements without first informing your Consulting Forester or ODNR Service Forester of your intent to harvest timber.

Boundary Marking must be completed (if enrolling in OFTL) to the specifications outlined in the OFTL rules, and must be maintained at all times. Failure to maintain boundaries can lead to decertification from the program.

Before conducting any forestry work that is not listed in your "Woodland Management Activity Summary", contact your Consulting Forester or Service Forester to ensure compliance with your approved Woodland Stewardship Management Plan.

Woodland Stand Specific Prescriptions:

10 Year Activity Schedule						
Stand	Acres	Prescription	Year to Perform	When to Perform Rx (season)	Stand Priority	Appendix Page
A	11.49	Invasive species control:	1-3+	Early summer to early fall	1	14
A	11.49	Timber harvest:	Anytime	Dry or frozen soil	2	37
A	.25	Wildlife habitat:	Anytime	Fall to winter	3	24