

Tax year 2026 BOR no. 0019  
County ASHTABULA Date received \_\_\_\_\_

DTE 2  
MAR 02 2026  
Rev. 12/22

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>NORTH STAR EQUINERIA</u>	<u>14870 HITCHING POST</u>	
2) Complainant if not owner		<u>RUSSON CT 44022</u>	
3) Complainant's agent			
4) Telephone number of contact person	<u>216-409-6153</u>		
5) Email address of complainant	<u>ASPASQUALS@WINDSTARCOM.NET</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>61-007-00-006-00</u>	<u>2</u>		
<u>61-007-00-006-01</u>	<u>1.1</u>	<u>8360 STATE RDS 534</u>	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> 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:

PROPERTY OWNER PLANS ON USING THE EXCLUDED  
ACRES FOR A CAUV QUALIFIED AUNT

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 2/19/26 Complainant or agent [Signature] Title (if agent) MANAGER

Sworn to and signed in my presence, this 19 day of February year 2026

Notary [Signature] Signature



ALLIVIA BOZA  
Notary Public  
State of Ohio  
My Comm. Expires  
January 3, 2027

**Situs : STATE ROUTE 534**

**Map ID: 61-007-00-006-00**

**LUC: 110**

**Card: 1 of 1**

**Tax Year: 2025**

**Printed: 03/02/26**

**CURRENT OWNER**  
NORTH STAR EQUESTRIAN  
CENTER LTD  
  
CAUV Y  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 007-00 006-00  
Class A  
Living Units 1  
Neighborhood 20000  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
SEC 3--3  
CAUV # 1946

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.1300		0			
A	S	12500	29.9480	25	0	5	-25	91,250
								91,250

Total Acres: 30.078      Legal Acres: 30.08      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	6,040	91,300	91,300	0	0
<b>Building</b>	0	0	0	0	0
<b>Total</b>	6,040	91,300	91,300	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	70,200		70,200
2023	91,300		91,300
2024	91,300		91,300

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
09/02/03		1-Land Only	I-Error In Description	0229/1031	ET-Temp Exempt	PASQUALE ADRIAN M
12/20/02	65,000	1-Land Only	U-Not Validated	0214/1515	WD-General Warranty Deec	TEICHMAN JANET L
08/27/02		1-Land Only	U-Not Validated	0042/1928	ET-Temp Exempt	TEICHMAN JANET L
08/27/02		2-Land And Building	U-Not Validated	0042/1928	WD-General Warranty Deec	TEICHMAN JANET L

**Entrance Information**

Date	ID	Entry Code	Source
02/24/14	MJB	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : STATE ROUTE 534

Parcel Id: 61-007-00-006-00

LUC: 110

Card: 1 of 1

Tax Year: 2025

Printed: 03/02/26

**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 <sup>0</sup>
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:	

**Situs : STATE ROUTE 534****Parcel Id: 61-007-00-006-00****LUC: 110****Card: 1 of 1****Tax Year: 2025****Printed: 03/02/26****Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
1	FLD	DC	19951219 C#01 - ADDN. IN 1992.
2	FLD	RV	20020621 DC C#01 - PICKED UP RIDING ARENA & POLE BARN FOR REVAL
3	OFC	LC	20021011 C#01 - SPLIT 5.01 AC TO 61-007-00-006-02 SPLIT AND ADDED 14.468 AC
4	OFC	LC	20021011 C#01 - FROM 61-007-00-006-01 ON 8/27/02 CONV #3260-3261

**Situs : STATE ROUTE 534****Parcel Id: 61-007-00-006-00****LUC: 110****Card: 1 of 1****Tax Year: 2025****Printed: 03/02/26**

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**Situs : 8360 STATE ROUTE 534**

**Map ID: 61-007-00-006-01**

**LUC: 111**

**Card: 1 of 1**

**Tax Year: 2025**

**Printed: 03/02/26**

**CURRENT OWNER**  
NORTH STAR EQUESTRIAN  
CENTER LTD  
  
CAUV Y  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 007-00 006-01  
Class A  
Living Units 1  
Neighborhood 20000  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
SEC 3--3  
CAUV # 1946

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.1800		0			
A	S	12500	3.8300	58	0	5	-10	32,490
A	H	12500	1.0000	100	0			16,250
								48,740

Total Acres: 5.01      Legal Acres: 5.01      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	10,340	48,700	48,700	0	0
<b>Building</b>	89,810	256,600	256,600	0	0
<b>Total</b>	100,150	305,300	305,300	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	37,500	183,300	220,800
2023	48,700	256,600	305,300
2024	48,700	256,600	305,300

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
09/02/03		2-Land And Building	I-Error In Description	0229/1028	ET-Temp Exempt	PASQUALE ADRIAN M
12/20/02	185,000	2-Land And Building	U-Not Validated	0220/0160	WD-General Warranty Deec	BROWN LYNN F
10/09/02	150,000	2-Land And Building	U-Not Validated	0042/1928	WD-General Warranty Deec	TEICHMAN JANET L

**Entrance Information**

Date	ID	Entry Code	Source
02/24/14	MJB	6-Occupant Not Home	3-Other

**Property Notes**  
Note Codes:

Situs : 8360 STATE ROUTE 534

Parcel Id: 61-007-00-006-01

LUC: 111

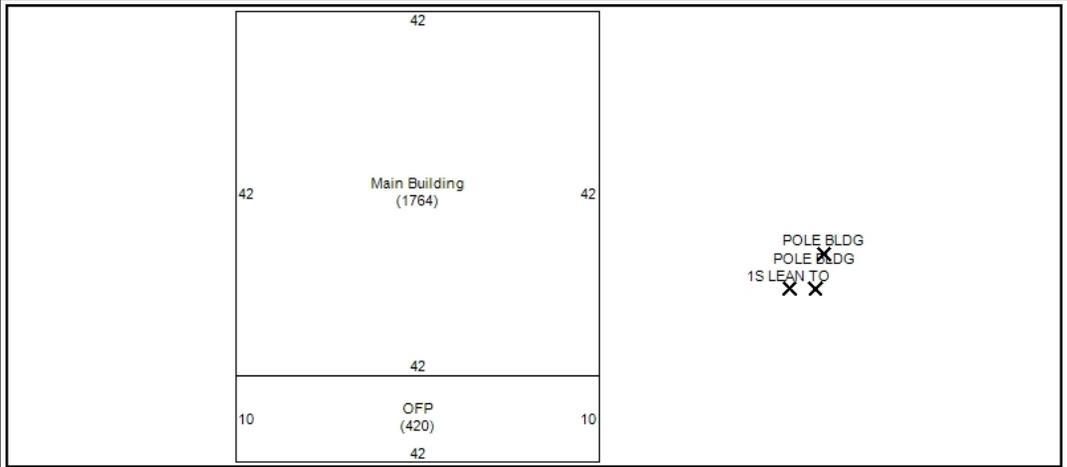
Card: 1 of 1

Tax Year: 2025

Printed: 03/02/26

**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 9
<b>Override Model</b>	<b>Dining Rooms</b> 1
<b>Story Height</b> 2	<b>Bedrooms</b> 4
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 1
<b>Style</b> 13-Other	<b>Full Baths</b> 2
<b>Year Built</b> 2001	<b>Half Baths</b> 0
<b>Eff Year Built</b>	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 9
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> 0-No Basement	<b>T3 Rec Rm Area</b>
<b>Heating</b> 2-Basic	<b>T4 Rec Rm Area</b>
<b>Heat Fuel Type</b>	<b>Fin Bsmt Liv Area</b> 0
<b>System</b>	<b>WBFP Stacks</b> 0
<b>Attic</b> 0-None	<b>WBFP Openings</b> 0
<b>Phy. Condition</b> A-Average Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 3	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> D+2	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.4
<b>GRM Econ Rents</b>	<b>GRM Factor</b> 1
<b>GRM Units</b>	<b>GRM Value</b> 0



**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					1,764						
1		OFF			420						7,900

**Dwelling Computations**

<b>Base Price</b> 159,580	<b>% Good</b> 85
<b>Plumbing</b> 5,000	<b>Market Adj</b>
<b>Basement</b> 0	<b>Functional</b>
<b>Heating</b> 0	<b>Economic</b> 100
<b>Attic</b> 0	<b>% Complete</b> 100
<b>Other Features</b> 0	<b>C&amp;D Factor</b>
	<b>Adj Factor</b> 1.4
<b>Subtotal</b> 164,580	<b>Additions</b> 6,700
<b>Ground Floor Area</b> 1,764	
<b>Total Living Area</b> 3,528	<b>Dwelling Value</b> 218,340

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	AP1-Pole Bldg	1999		40x88	3,520	C	1		A				23,100
2	AP1-Pole Bldg	1999		16x16	256	C	1		A				4,600
3	AL1-1s Lean Tr	1999		16x16	256	C	1		A				800
4	AP1-Pole Bldg	2007		24x32	768	C	1		A				9,800
5	RS4-Shed Pp	1111		x		C	1		A				

**Condominium / Mobile Home Information**

<b>Complex #</b>	<b>Level</b>	<b>MH Make</b>
<b>Type</b>	<b>Elevator</b>	<b>MH Model</b>
<b>Unit No</b>	<b>Location</b>	<b>Serial#</b>
<b>Condo Style</b>	<b>View</b>	<b>MH Title#</b>
<b>Cmplx Name</b>		<b>Park Code</b>

**Misc & Gross Blding Values**

<b>Misc Building No</b>	<b>Misc Adjusted Value</b>
<b>Gross Building:</b>	

**Situs : 8360 STATE ROUTE 534**

**Parcel Id: 61-007-00-006-01**

**LUC: 111**

**Card: 1 of 1**

**Tax Year: 2025**

**Printed: 03/02/26**

**Comments**

<b>Number</b>	<b>Code</b>	<b>Status</b>	<b>Comment</b>
8	OFC	RV	DWG IS DUPLEX - PER OWN
1	FLD	RV	20020621 DC C#01 - DWLG 100% FOR 1/1/02 PICKED UP POLE BARN, OFFICE & LEAN TO
2	FLD	RV	20020621 DC C#01 - FOR REVAL
3	FLD	RV	20021011 C#01 - SOLD AT AUCTION - 150,000 NOT VALID
4	OFC	LC	20021011 C#01 - SPLIT 14.468 AC TO 61-007-00-006-00 ON 8/27/02 CONV #3260
5	OFC	LC	20021011 C#01 - DROP BY SURVEY FROM 5.532 AC TO 5.01 AC ON 10/9/02 CONV 3919
6	FLD	NC	20080409 DC C#01 - 3/31/08 TENANT POLE BRN 100% 1/1/08

Situs : 8360 STATE ROUTE 534

Parcel Id: 61-007-00-006-01

LUC: 111

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