

Tax year 2015 BOR no. 00216
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>Michael Macke</u>	<u>2125 St Rt 7 Anisover, OH 44003</u>
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person	<u>440 328 7407</u>	
5) Email address of complainant	<u>NotaryinOhio18has@gmail.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>45-008-00-00801</u>		<u>2125 St Rt 7 Anisover, OH 44003</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: _____

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 3/10/2016 Complainant or agent [Signature] Title (if agent) _____
Signature

Sworn to and signed in my presence, this 10 day of March year 2016

Notary Katherine Nicole Farenth
Signature

MY comm. exp. 7/16/2020

CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION
File with the county auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.

Application Number 3820

MARKLE MICHAEL & ESTHER (Applicant Name)
MARKLE MICHAEL L
MARKLE ESTHER I
21250 STATE ROUTE 7
ANDOVER OH 44003

Phone 440-228-7407 Email NOTARYINOHIO18HRS@GMAIL.COM Tax year 2025 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	45-008-00-008-01	10.1010		

4. If the total acres used for a qualifying commercial agricultural purpose is less than ten (10) acres, show the gross income produced from agricultural products last year from these acres \$ _____ and projected gross income for the current year \$ _____. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

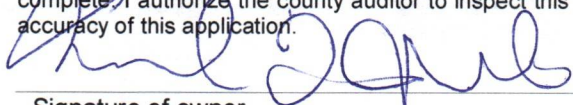
Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? NO (yes/no)
If yes, please attach an explanation regarding the use of these parcels for this year.

6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops -- corn/soybeans/wheat/oats	
Hay -- baled at least twice a year	
Permanent pasture -- used for commercial animal husbandry	
Noncommercial woodland -- contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops -- nursery stock/vegetables/flowers	
Homesite(s) --- minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program --- CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres --- must match acres above	

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.


Signature of owner

3-10-26
Date



Ashtabula County Auditor
Scott Yamamoto
 25 W. Jefferson St.
 Jefferson, OH 44047
 Phone: (440) 576-3793

**FAILED TO FILE RENEWAL
APPLICATION**

Michael & Esther Markle
 2125 State Route 7
 Andover, OH 44003

August 21, 2025

Dear Property Owner,

Current Agricultural Use Valuation, or CAUV is a program which reduces the taxable value of commercial agriculture land to its agricultural use value. The parcel(s) listed below were enrolled in this real estate tax savings program.

Failed to file annual renewal application, last time one was turned in was in 2023. Please fill out attached renewal by September 13, 2024 to continue to qualify. We need these back EVERY year.

ORC 5713.34 states that any land that has been converted to a non-agricultural use shall be valued for real estate tax purposes at its current market value and shall be charged recoupment equal to the amount of real estate tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

The acreage listed below will no longer receive the CAUV benefit and a one-time recoupment charge will appear on the 2024 tax year bill which is payable in the year 2025.

Parcel	CAUV #	Total Acres	Converted Acres	Estimated Recoupment Charge
45-008-00-008-01	3820	10.1	10.1	\$1,049.70

Please contact our office if you have any questions or concerns. You have the right to appeal this determination per ORC 5715.19.

Sincerely,

Heather Hall

Heather Hall
 CAUV Specialist
 (440) 576-3788
 hrhall@ashtabulacounty.us

From: "Heather R. Hall" <hrhall@ashtabulacounty.us>
Sent: Tue, 15 Apr 2025 13:08:49 -0400
To: "NOTARYINOHIO18HRS@GMAIL.COM"
<NOTARYINOHIO18HRS@GMAIL.COM>
Subject: Failure to file annual CAUV renewal
Attachments: Untitled Extract Pages.pdf
Importance: High

Hello Michael & Esther,

We have not received your annual CAUV Renewals since 2023. We need these back each year. To avoid being removed from the program please see attached renewal, complete, provide income and return via mail or email as soon as possible.

Let me know if you have any questions.

Thank you

Heather Hall

Administrative Asst. / CAUV
Ashtabula County Auditor's Office
Phone: 440.576.3788
Fax: 440.576.3797

CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION

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Application Number 3820

MARKLE MICHAEL & ESTHER (Applicant Name)
 MARKLE MICHAEL L
 MARKLE ESTHER I
 10302 S DEL RICO
 YUMA AZ 85367

Phone _____ Email MMARKLE986@AOL.COM Tax year 2023 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	45-008-00-008-01	10.1010		

4. If the total acres used for a qualifying commercial agricultural purpose is less than ten (10) acres, show the gross income produced from agricultural products last year from these acres \$ _____ and projected gross income for the current year \$ _____. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? _____ (yes/no)
 If yes, please attach an explanation regarding the use of these parcels for this year.

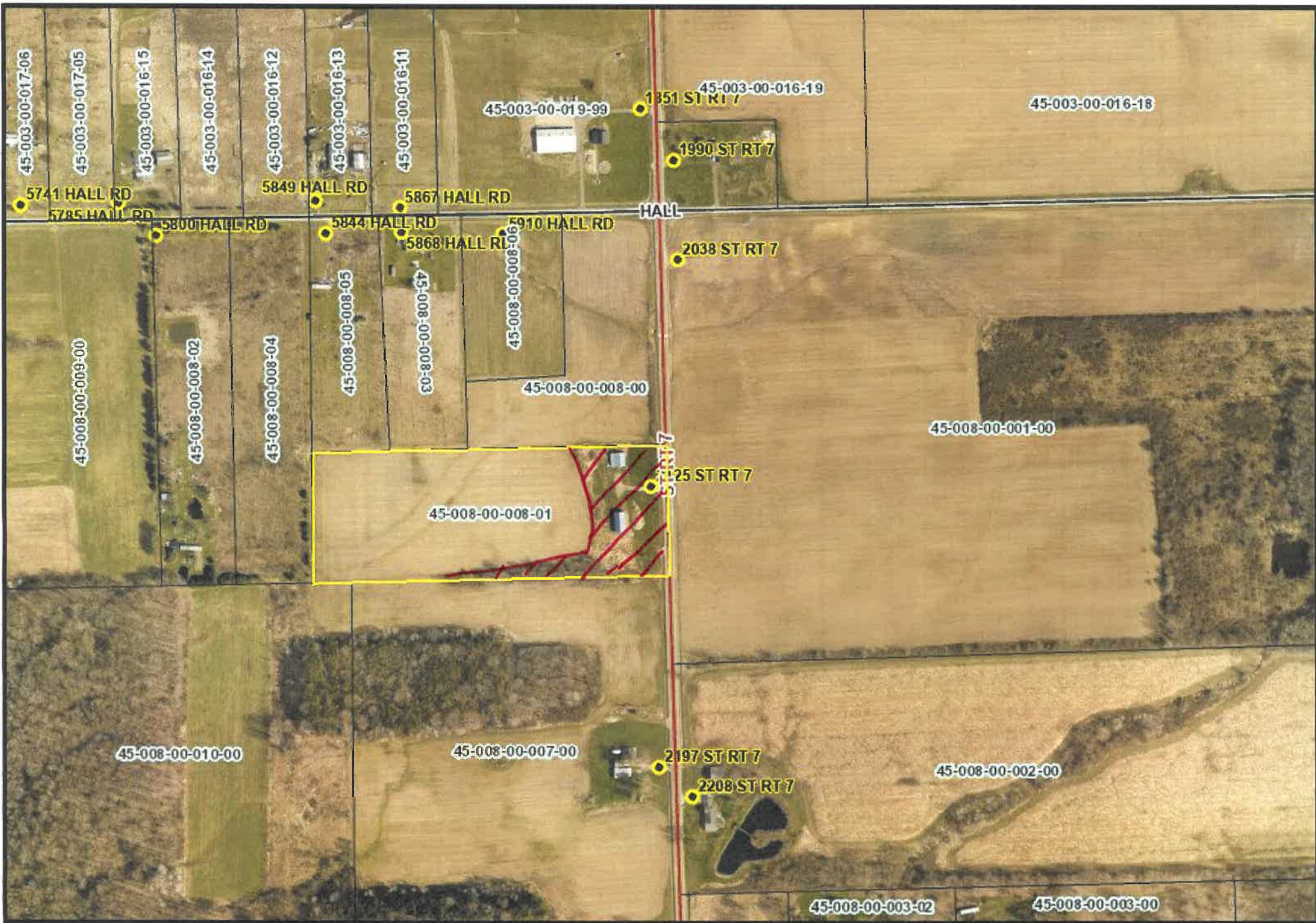
6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops -- corn/soybeans/wheat/oats	
Hay -- baled at least twice a year	
Permanent pasture -- used for commercial animal husbandry	
Noncommercial woodland -- contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops -- nursery stock/vegetables/flowers	
Homesite(s) --- minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program --- CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres --- must match acres above	

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.


 Signature of owner

2/15/2023
 Date



Date: 3/4/2022

1 in = 376 ft **Ashtabula County Auditor GIS**

Property Lines are graphic representations and are NOT survey accurate.



**CAUV
Auditor's Review Notes**

CAUV # 3820

Date: 9/9/2025

Report By: H. Hall

<u>Application #</u>	<u>PIN</u>	<u>Status</u>	<u>Crop</u>	<u>Inspection Type</u>	<u>Self Certify</u>	<u>Inspection Date</u>
3820	45-008-00-008-01	App_Renewal	Idle	Field		7/2/2025 5:53:57 PM



CAUV
Auditor's Review Notes

CAUV # 3820

Date: 9/10/2024
Report By: H. Hall

<u>Application #</u>	<u>PIN</u>	<u>Status</u>	<u>Crop</u>	<u>Inspection Type</u>	<u>Self Certify</u>	<u>Inspection Date</u>
3820	45-008-00-008-01	Qualify	beans	Field		6/11/2024 6:45:14 PM



CAUV
Auditor's Review Notes

CAUV # 3820

Date: 8/28/2023
Report By: H. Hall

<u>Application #</u>	<u>PIN</u>	<u>Status</u>	<u>Crop</u>	<u>Inspection Type</u>	<u>Self Certify</u>	<u>Inspection Date</u>
3820	45-008-00-008-01	Qualify	Beans	Field		6/27/2023 3:41:42 PM

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
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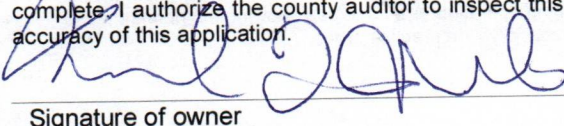
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3-10-26
Date

Signature of owner

Instructions for the Renewal Application for CAUV

DTE 109(A)
Rev. 01/21

General Information and Filing Requirements

This application is to be used by the landowner to file for renewal of the Current Agricultural Use Value (CAUV) program pursuant to Ohio Revised Code section 5713.31. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its development potential. Only "land devoted exclusively to agricultural use" may qualify. **If the property fails to meet the qualifications at any time or the owner withdraws from the program, a penalty will be charged equal to the tax savings over the prior three years.**

The owner includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest or a buyer on a land installment contract. A separate application must be filed for each farm, which includes all portions of land that are worked as a single unit within the same county. Although the tracts, lots or parcels that comprise a farm do not need to be adjacent, they must have identical ownership.

Time and Place of Filing Application

The renewal application for the current tax year must be filed with the county auditor's office after the first Monday in January and before the first Monday in March. "Filed" means received by the auditor's office, not postmarked by the due date. If there is a transfer of CAUV acreage during the year, the acreage continues in the program if it meets the use test and either the new owner files an initial application or the previous owner has filed a renewal application meeting the filing deadlines.

Eligibility Requirements for Land Devoted Exclusively to Agricultural Use

Current Agriculture Use

Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural use. Qualified land devoted exclusively to agricultural use means land used for commercial agricultural activity, which is limited to the following activities: commercial animal or poultry husbandry, algaculture, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers, and hemp if licensed under R.C. 928.02, as well as certain timber not grown for commercial purposes.

Qualified land includes land devoted to biodiesel production, biomass energy production, electric or heat energy production, and biologically derived methane gas production if the land on which the production facility is located is contiguous to or part of a parcel of land under common ownership or leasehold that is otherwise devoted exclusively to agricultural use, provided that (1) at least 50% of the feedstock used in the production is derived from agricultural feedstock (2) at least 20% is derived from parcels of land under common ownership or leasehold, and (3) none of the feedstock consists of human waste. Agricultural feedstock is manure and food waste, and human waste includes sludge as defined in R.C. 6111.01. Agricultural use excludes processing facilities and plants such as grain elevators, slaughtering plants and wineries.

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Land devoted to conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government is valued at the lowest value of all soil types beginning with the tax year the county completes a scheduled countywide revaluation for 2017 or thereafter (R.C. 5713.31). The land must be enrolled as of **the first day of January of the tax year** and described on the application. If a county auditor discovers that the farmland ceases to be used for those purposes sooner than 36 months after the initial certification, the county auditor must recoup an amount equal to the extra tax savings for the most recent one or two preceding years that the land was valued at the lowest valued soil type (R.C. 5713.34).

Qualifying Acreage

Qualifying acreage is the number of acres that meet the definition of agricultural use. To qualify for CAUV, land at least ten acres in size must be devoted exclusively to commercial agricultural use. With certain exceptions, land less than ten acres must meet the same requirements and a minimum average yearly gross income of \$2,500 from the sale of products raised on the land. Other qualifying acreage includes land receiving compensation for land retirement or conservation programs under an agreement with the federal government.

Noncommercial Woodland

Qualifying acreage includes the growth of timber for a noncommercial purpose if the woodland is part of a farm with ten or more otherwise qualifying acres. The woodlands must be adjacent to or part of a qualifying parcel.

Agritourism

Agritourism on qualifying land does not disqualify that land from CAUV. Agritourism, as defined in Ohio Revised Code section 901.80(A)(2), means an agriculturally related educational, entertainment, historical, cultural or recreational activity, including you-pick operations or farm markets, conducted on a farm that allows or invites members of the general public to observe, participate in or enjoy that activity.

Mixed Use Parcels

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program if the areas are independently qualified under the CAUV guidelines and are appropriately identified to the auditor.

Instructions for Applicant

- Lines 1 and 2 Show the name and address of the property's legal owner.
NOTICE: If you provide an email address the county auditor may choose to send any notices the auditor is required to send regarding this application by email and regular mail instead of by certified mail.
- Line 3 List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm.
- Line 4 If the farmed acreage used exclusively for commercial agricultural production is less than ten qualifying acres, list the acreage in each crop or land use and the gross income for the previous year as well as the projected gross income for the current year. Land in agricultural production must show an average annual gross income of at least \$2,500 for the preceding three years or anticipated gross income of \$2,500 from such activities during the year for which application is made.
- If the land qualifies for compensation under land conservation or retirement programs under an agreement with an agency of the federal government and the contract is new or revised, attach a copy of the contract and a map showing the practice boundaries. The land must be enrolled as of the first day of January of the tax year to receive the lowest value of all soil types. Land enrolled in such programs is not required to meet the annual income test.
- Line 5 If the farming operations of these parcels is expected to change or the land will be idle, attach an explanation detailing the use of these parcels for the year. Per R.C. 5713.30(A)(4), land that is idle beyond one year, but less than three years, may continue to qualify if the landowner shows good cause as determined by the board of revision. The landowner is expected to show good cause for the second year. Any parcel that will be idle should be reported to the county auditor.
- Line 6 List the acreage anticipated in each crop or land use for the current year. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If the land qualifies based on an agreement with the federal government, it must be enrolled in that program as of the first day of January of the tax year. If the contract or agreement is new or revised, attach a copy of the contract and a map showing the practice boundaries.
- If the land used for conservation practices comprises 25% or less of the total qualifying land on the farm, provide an explanation of how the conservation practices are used to abate soil erosion as required in the management of the farming operation. Attach a map showing the boundaries of the conservation practice areas.

Situs : 2125 STATE ROUTE 7 (USR 6)

Map ID: 45-008-00-008-01

LUC: 111

Card: 1 of 1

Tax Year: 2025

Printed: 03/11/26

CURRENT OWNER
MARKLE MICHAEL L
MARKLE ESTHER I
2125 STATE RT 7 USR 6
ANDOVER OH 44003

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 008-00 008-01
Class A
Living Units 1
Neighborhood 35000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
26

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.2800		0			
A	S	9500	9.8200	42	0	5	-20	40,750
								40,750

Total Acres: 10.1 Legal Acres: 10.10 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	14,280	40,800	40,800	0	0
Building	9,700	27,700	27,700	0	0
Total	23,980	68,500	68,500	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	31,400	19,700	51,100
2023	40,800	27,700	68,500
2024	40,800	27,700	68,500

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/19/19	62,500	2-Land And Building	0-Validated Sale		SV-Survivorship Deed	BOGGS FRANKLIN E

Entrance Information

Date	ID	Entry Code	Source
02/26/14	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 2125 STATE ROUTE 7 (USR 6)

Parcel Id: 45-008-00-008-01

LUC: 111

Card: 1 of 1

Tax Year: 2025

Printed: 03/11/26

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

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	AP1-Pole Bldg	1995		30x40	1,200	C	1		A				9,000
2	AL1-1s Lean Tc	1995		12x40	480	C	1		A				1,300
3	AP1-Pole Bldg	2006		30x60	1,800	C	1		A				17,400

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	

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 : 2125 STATE ROUTE 7 (USR 6)

Parcel Id: 45-008-00-008-01

LUC: 111

Card: 1 of 1

Tax Year: 2025

Printed: 03/11/26

Comments

Number	Code	Status	Comment
7	FLD	RV	EST PICKED UP AP1. AE 10-2-25
6	OFC	MI	REMOVED FROM CAUV FOR TY 2025
5	OFC	MI	APPLIED FOR CAUV FOR TY2022
2	FLD	MI	HOMESTEAD OVERRIDE NEEDED TO BE REMOVED IN THE ASMT TAB SO A HOMESITE
3	FLD	MI	WAS CREATED IN THE LAND TAB FOR 1-1-14. SEE HOMESTEAD APPLICATION FOR DENNIS'S
4	FLD	MI	APPROVAL OF HOMESTEAD EXEMPTION.
1	FLD	RV	20081211 ML C#01 - 11/27/07 OWN - ADDED POLE BARN FOR REVAL

Situs : 2125 STATE ROUTE 7 (USR 6)**Parcel Id: 45-008-00-008-01****LUC: 111****Card: 1 of 1****Tax Year: 2025****Printed: 03/11/26**

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