

Tax year 2025 BOR no. 0040
County Ashtabula Date received _____

Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Bulanova LLC	5520 Adams Ave Ashtabula OH 44004	
2. Complainant if not owner	Ernest Gapen	1130 Division St Madison OH 44057	
3. Complainant's agent			
4. Telephone number of contact person	(440) 645-0482		
5. Email address of complainant	ernest@verndex.com		
6. Complainant's relationship to property, if not owner	Principal, BulaNova		
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
051140018800	5600 Jefferson Ave Ashtabula OH 44004		
8. Principal use of property	Residential		
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
051140018800	12000	55900	43900
10. The requested change in value is justified for the following reasons: Not habitable; gutted. County condition incorrect. Nearby sales \$17k - \$28k. Inferior condition. Value \$12k.			

- 11. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____ and sale price \$ _____ ; and attach information explained in "Instructions for Line 11" on back.
- 12. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.
- 13. If any improvements were completed in the last three years, show date _____ and total cost \$ _____ .
- 14. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown
- 15. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.
 - The property was sold in an arm's length transaction.
 - The property lost value due to a casualty.
 - A substantial improvement was added to the property.
 - Occupancy change of at least 15% had a substantial economic impact on my property.

I declare under penalties 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 03/26/2026 Complainant or agent Ernest Gapen Jr Title (if agent) Principal, Bulanova LLC

Situs : 5600 JEFFERSON AVE

Map ID: 05-114-00-188-00

LUC: 510

Card: 1 of 1

Tax Year: 2025

Printed: 03/27/26

CURRENT OWNER
BULANOVA LLC
5520 ADAMS AVE
ASHTABULA OH 44004

CAUV
Field Review Flag:

GENERAL INFORMATION
Routing No. 114-00 188-00
Class Residential
Living Units 1
Neighborhood 80000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
6-10 JONES

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	125	32 162		1.04			5,410
								5,410

Total Acres: .119 Legal Acres: 0.12 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	1,890	5,400	5,400	0	0
Building	17,680	50,500	50,500	0	0
Total	19,570	55,900	55,900	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	4,200	40,400	44,600
2023	5,400	50,500	55,900
2024	5,400	50,500	55,900

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
10/09/19		2-Land And Building	F-Foreclosure		AU-Auditors Deed	CANTER TRAVIS A
07/16/04		2-Land And Building	U-Not Validated	0117/6867	ET-Temp Exempt	CANTER TRAVIS A
09/29/00	50,000	2-Land And Building	U-Not Validated	0117/6867	WD-General Warranty Deec	TAP PROPERTIES LLC
12/14/99		2-Land And Building	U-Not Validated	0081/5536	ET-Temp Exempt	WADSWORTH ROBERT W

Entrance Information

Date	ID	Entry Code	Source
10/29/13	WPW	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 5600 JEFFERSON AVE

Parcel Id: 05-114-00-188-00

LUC: 510

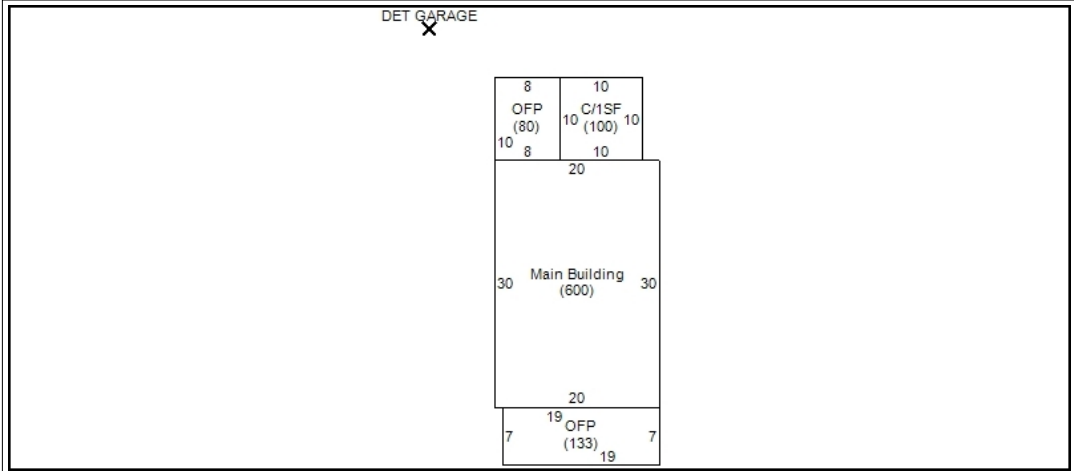
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Dwelling Information

Valuation Method D	Total Rooms 7
Override Model	Dining Rooms 1
Story Height 2	Bedrooms 3
Construction 1-Wood/Vinyl	Family Rooms 0
Style 05-Old Style	Full Baths 1
Year Built 1900	Half Baths 0
Eff Year Built 1950	Addl. Fixtures 0
Year Remodeled 1981	Total Fixtures 6
Kitchen Remod	Unfinished Area 0
Bath Remod	T2 Rec Rm Area
Lower Level 4-Full Basement	T3 Rec Rm Area
Heating 2-Basic	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area 0
System	WBFP Stacks 0
Attic 0-None	WBFP Openings 0
Phy. Condition A-Average Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 0	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade C-1	Cost & Design 0
CDU AV-AVERAGE	Functional
% Good Ovr	Economic 95
% Complete 100	NBHD Fact 1.25
GRM Econ Rents	GRM Factor 1
GRM Units	GRM Value 0



Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					600						
1		OFF			133						2,700
2		OFF			80						1,600
3	CSP	1SF			100						5,000

Dwelling Computations

Base Price	81,280	% Good	40
Plumbing	1,300	Market Adj	
Basement	12,440	Functional	
Heating	0	Economic	95
Attic	0	% Complete	100
Other Features	0	C&D Factor	
		Adj Factor	1.25
Subtotal	95,020	Additions	3,500
Ground Floor Area	600		
Total Living Area	1,300	Dwelling Value	49,500

Dwelling Notes

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1920		12x21	252	E	1		F				1,000

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 : 5600 JEFFERSON AVE

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Comments

Number	Code	Status	Comment
4	FLD	RV	DWLG NEW SIDING RV26 INT UNDERGOING REHAB RECK 26 N/C
3	OFC		FORFEITED AND SOLD 2019: TAXABLE 2020
1	FLD	BP	20040427 KO C#01 - 4-22-04:BP#12204-FENCE, NVC'04. REFILED
2	FLD	BP	20050210 KO C#01 - 2-10-05:BP#02590-SIDING, DEPR IS 70% 1-1-05

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Card: 1 of 1

Tax Year: 2025

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Subject Property - 5600 Jefferson Ave

5600 Jefferson Ave

Details
Parcel: 051140018800
Sale date: 09-OCT-2019
Transfer type: Auditor's deed / foreclosure context
Use: Subject property reference page
Role in packet: Property being challenged

PARID: 051140018800
 NBHD: 80000
 BULANOVA LLC

JUR: 04
 ROLL: RP
 5600 JEFFERSON AVE

Sales Summary						
Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
09-OCT-2019		4039	F-FORECLOSURE	2-LAND AND BUILDING	AU-AUDITORS DEED	
16-JUL-2004	\$0	2721	U-NOT VALIDATED	2-LAND AND BUILDING	ET-Temp Exempt	0117 6867
29-SEP-2000	\$50,000	4120	U-NOT VALIDATED	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	0117 6867
14-DEC-1999	\$0	5118	U-NOT VALIDATED	2-LAND AND BUILDING	ET-Temp Exempt	0081 5536

Sales History	1 of 4
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Sale Date	09-OCT-2019
Sale Price	
Contract Price	
Sale Type	2-LAND AND BUILDING
Deed Transfer #	4039
Book / Page	/
Source	3-OTHER - DEED OR OTHER SOURCE
Seller	CANTER TRAVIS A CHRISTINA F
Buyer	BULANOVA LLC
Instrument Type	AU-AUDITORS DEED
Validity	F-FORECLOSURE
State Code	-
# of Parcels	1
Total Appraised	\$31,600
Note1	
Note2	
Sale Key	154285

Comp 1 - 5722 Jefferson Ave

5722 Jefferson Ave

Details

Parcel: 051140009500

Sale price: \$20,000

Sale date: 05-SEP-2024

Validity: U - Not validated

Role: Primary same-street comp

PARID: 051140009500
NBHD: 80000
ASHER RONALD G

JUR: 04
ROLL: RP
5722 JEFFERSON AVE

Sales Summary

Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
05-SEP-2024	\$20,000	3251	U-NOT VALIDATED	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	
09-APR-2024	\$22,000	1176	L-LAND CONTRACT OR UNUSUAL FINANCING	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	

Sales History

1 of 2

Sale Date	05-SEP-2024
Sale Price	\$20,000
Contract Price	20000
Sale Type	2-LAND AND BUILDING
Deed Transfer #	3251
Book / Page	/
Source	0-AGENT / TITLE EXAMINER
Seller	WEAVER JENNIE MAE
Buyer	ASHER RONALD G ASHER MEGAN
Instrument Type	WD-GENERAL WARRANTY DEED
Validity	U-NOT VALIDATED
State Code	-
# of Parcels	1
Total Appraised	\$31,100
Note1	
Note2	
Sale Key	189239

Comp 2 - 5504 Jefferson Ave

5504 Jefferson Ave

Details

Parcel: 051140018000

Sale price: \$17,500

Sale date: 22-OCT-2025

Validity: U - Not validated

Role: Primary same-street comp

PARID: 051140018000
 NBHD: 80000
 CMF CONSULTING & INVESTMENTS LLC

JUR: 04
 ROLL: RP
 5504 JEFFERSON AVE

Sales Summary						
Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
22-OCT-2025	\$17,500	3947	U-NOT VALIDATED	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	
01-OCT-2007	\$60,000	3475	U-NOT VALIDATED	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	0052 4329
19-JUN-2001	\$38,000	2308	U-NOT VALIDATED	1-LAND ONLY	WD-GENERAL WARRANTY DEED	0052 4329
24-JAN-2001	\$50,000	285	U-NOT VALIDATED	2-LAND AND BUILDING	SD-SHERIFFS DEED	0052 4329

Sales History		1 of 4
Sale Date	22-OCT-2025	
Sale Price	\$17,500	
Contract Price		
Sale Type	2-LAND AND BUILDING	
Deed Transfer #	3947	
Book / Page	/	
Source	3-OTHER - DEED OR OTHER SOURCE	
Seller	DYKES RALPH E SR	
Buyer	CMF CONSULTING & INVESTMENTS LLC	
Instrument Type	WD-GENERAL WARRANTY DEED	
Validity	U-NOT VALIDATED	
State Code	-	
# of Parcels	1	
Total Appraised	\$83,900	
Note1		
Note2		
Sale Key	196683	

Comp 3 - 814 W 58th St

814 W 58th St

Details

Parcel: 051110005900

Sale price: \$28,000

Sale date: 29-DEC-2025

Validity: 0 - Validated sale

Role: Validated support comp

PARID: 051110005900
NBHD: 80000
NAGY JANET

JUR: 04
ROLL: RP
814 W 58TH ST

Sales Summary

Date	Price	Trans#	Validity	Sale Type	Instrument	Book	Page
29-DEC-2025	\$28,000	4775	0-VALIDATED SALE	2-LAND AND BUILDING	LW-LIMITED SPECIALTY WARRANTY DEED		
11-JUL-2025	\$32,000	2391	F-FORECLOSURE	2-LAND AND BUILDING	PS-PRIVATE SELLING OFFICERS DEED		
12-SEP-2023		3592	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)	2-LAND AND BUILDING	QC-QUIT CLAIM DEED		
12-SEP-2023		3591	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)	2-LAND AND BUILDING	QC-QUIT CLAIM DEED		
01-JUN-2023		2027	E-EXEMPT CONVEYANCE (SALE PRICE OMITTED)	2-LAND AND BUILDING	CT-CERTIFICATE OF TRANSFER		
08-DEC-2004	\$59,000	5042	U-NOT VALIDATED	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	0121	2285
28-FEB-2000	\$0	743	U-NOT VALIDATED	2-LAND AND BUILDING	ET-Temp Exempt	0038	7216

Sales History

1 of 7

Sale Date	29-DEC-2025
Sale Price	\$28,000
Contract Price	
Sale Type	2-LAND AND BUILDING
Deed Transfer #	4775
Book / Page	/
Source	0-AGENT / TITLE EXAMINER
Seller	US BANK TRUST NATIONAL ASSOCIATION TRUSTEE VRMTG ASSET TRUST
Buyer	NAGY JANET
Instrument Type	LW-LIMITED SPECIALTY WARRANTY DEED
Validity	0-VALIDATED SALE
State Code	-
# of Parcels	1
Total Appraised	\$44,700
Note1	
Note2	
Sale Key	197899

Comp 4 - 5524 Jefferson Ave

5524 Jefferson Ave

Details

Parcel: 051140018600

Sale price: \$17,000

Sale date: 26-APR-2019

Validity: N - Not open market / not arm's length

Role: Supporting context comp

PARID: 051140018600
 NBHD: 80000
 NATICCHIONI SCOTT M

JUR: 04
 ROLL: RP
 5524 JEFFERSON AVE

Sales Summary						
Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
26-APR-2019	\$17,000	1423	N-NOT OPEN MARKET / NOT ARM'S LENGTH	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	
14-JUN-2005	\$0	2247	U-NOT VALIDATED	2-LAND AND BUILDING	ET-Temp Exempt	0323 1547
11-JAN-2005	\$27,000	122	U-NOT VALIDATED	2-LAND AND BUILDING	SD-SHERIFFS DEED	

Sales History		1 of 3
Sale Date	26-APR-2019	
Sale Price	\$17,000	
Contract Price		
Sale Type	2-LAND AND BUILDING	
Deed Transfer #	1423	
Book / Page	/	
Source	0-AGENT / TITLE EXAMINER	
Seller	MAKENZIE NOEL LLC	
Buyer	NATICCHIONI SCOTT M GRAY BOBBIE	
Instrument Type	WD-GENERAL WARRANTY DEED	
Validity	N-NOT OPEN MARKET / NOT ARM'S LENGTH	
State Code	-	
# of Parcels	1	
Total Appraised	\$28,000	
Note1		
Note2		
Sale Key	150778	

Comp 5 - 6011 Jefferson Ave

6011 Jefferson Ave

Details

Parcel: 051110001000

Sale price: \$7,200

Sale date: 10-JAN-2025

Validity: M - Sale involving multiple parcels

Role: Lower market floor indicator

PARID: 051110001000
NBHD: 80000
WHITE WOODS 77 LLC

JUR: 04
ROLL: RP
6011 JEFFERSON AVE

Sales Summary

Date	Price	Trans#	Validity	Sale Type	Instrument	Book Page
10-JAN-2025	\$7,200	78	M-SALE INVOLVING MULTIPLE PARCELS	2-LAND AND BUILDING	LW-LIMITED SPECIALTY WARRANTY DEED	
11-MAY-2023	\$14,100	1742	F-FORECLOSURE	2-LAND AND BUILDING	SD-SHERIFFS DEED	
29-MAY-2002	\$0	1983	U-NOT VALIDATED	2-LAND AND BUILDING	ET-Temp Exempt	0104 5406
24-JUN-1998	\$28,800	2367	U-NOT VALIDATED	2-LAND AND BUILDING	WD-GENERAL WARRANTY DEED	0064 9057
13-JAN-1998	\$0	136	-	-	ET-Temp Exempt	0064 9057

Sales History

1 of 5

Sale Date	10-JAN-2025
Sale Price	\$7,200
Contract Price	7200
Sale Type	2-LAND AND BUILDING
Deed Transfer #	78
Book / Page	/
Source	0-AGENT / TITLE EXAMINER
Seller	KEYBANK NATIONAL ASSOCIATION
Buyer	WHITE WOODS 77 LLC
Instrument Type	LW-LIMITED SPECIALTY WARRANTY DEED
Validity	M-SALE INVOLVING MULTIPLE PARCELS
State Code	-
# of Parcels	2
Total Appraised	\$7,300
Note1	
Note2	
Sale Key	191351

Statement of Justification – 5600 Jefferson Ave

Parcel: 051140018800

The current appraised value of \$55,900 does not reflect the actual condition of the subject property located at 5600 Jefferson Ave, Ashtabula, Ohio.

The structure is not habitable and is currently under reconstruction. The property has been fully gutted and lacks the characteristics of a functional residential dwelling.

The property lacks essential functional systems, including:

No operational plumbing system

No gas service or infrastructure

Electrical system is incomplete with only limited temporary circuits

No insulation present

All windows require full replacement

Front and rear porches are missing

Evidence of water intrusion and structural deterioration

Comparable sales in the immediate area, including properties on Jefferson Avenue, indicate that similar or superior properties have sold within a range of approximately \$17,000 to \$28,000.

The subject property is inferior to these comparable sales due to its non-habitable condition and the substantial work required to make it functional.

Based on the current condition of the property and the comparable market data provided, a value of \$12,000 is reasonable and supported.



**Ashtabula County Auditor
Scott Yamamoto**

25 W. Jefferson St.
Jefferson, OH 44047
Phone: (440) 576-3793

April 7, 2026

Bulanova LLC
C/O Ernest Gapen
1130 Division St
Madison Ohio, 44057

BOR 2025-0040

Dear Property Owner:

After reviewing your complaint, analyzing the property record card, and evaluating other available information about your property, the County Auditor's office proposes a settlement. The attached settlement worksheet represents the current opinion of the Auditor.

If you agree with the Resolution, sign and return the worksheet to the Auditor within fourteen (14) days of this mailing. In doing so, and if the Board of Revision also agrees to the settlement, you will receive a Result Letter stating the acceptance by the Board.

If you disagree with the Resolution, sign and a hearing will be scheduled with the Board of Revision. If the Auditor does not receive your signed acceptance within fourteen (14) days, it is presumed that you disagree, and a hearing will be scheduled.

If you have any questions regarding this proposal, please call 440-576-1484.

Sincerely,

Scott Yamamoto
Ashtabula County Auditor



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

BOR #2025-0040

PARCEL ID	CURRENT AUDITOR VALUE	OWNER OPINION OF VALUE	AUDITOR OFFER
05-114-00-188-00	\$55,900	\$12,000	\$18,400

Resolution:

Set value at \$18,400 due to adjusting condition to poor and functional obsolescence to 50% due to being gutted.

I ACCEPT the resolution and waive my right to appeal this result.

Signature: _____ Date: _____

Print Name: _____

I DECLINE the resolution and understand a hearing will be scheduled.

Signature: _____ Date: _____

Print Name: _____