

Tax year 2025 BOR no. 0049 **FILED ON**
County Ashtabula Date received JUL 28 2026
DTE-1
Rev. 08/21
Ashtabula County
Board of Revision

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	Michael & Christina Considine	4254 E. Center St, Conneaut, Ohio 44030	
2. Complainant if not owner			
3. Complainant's agent	self		
4. Telephone number of contact person	(440) 463-4285		
5. Email address of complainant	considinechristina@yahoo.com		
6. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
270150002400	5905 Lake St. (SR 193) Kingsville, Ohio 44048		
8. Principal use of property	eventually primary residence		
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
270150002400	96,000	146,000	-50,000
10. The requested change in value is justified for the following reasons: We purchased the property on 8-04-2023 for \$80,000. I was going to contest the valuation this year before receiving the new valuation per your department in the mail last week. There are several discrepancies on the parcel description that I would like to get fixed....see attached letter.			

11. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 08/04/2023 and sale price \$ 80.00 ; 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 \$ 0.00.
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 07/27/2026 Complainant or agent Christina Consi Title (if agent) _____
Signature

Instructions for Completing DTE 1

DTE 1
Rev. 08/21

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

Multiple Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form **a single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

General Instructions: Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

Instructions for Line 9. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 11. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

Situs : 5905 LAKE (SR 193) (SR 84) ST	Map ID: 27-015-00-024-00	LUC: 511	Card: 1 of 1	Tax Year: 2025	Printed: 07/28/26
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CURRENT OWNER	GENERAL INFORMATION
CONSIDINE MICHAEL R CONSIDINE CHRISTINA M 4254 E CENTER STREET CONNEAUT OH 44030	Routing No. 015-00 024-00 Class Residential Living Units 1 Neighborhood 85000 District Zoning Alternate Id
CAUV Field Review Flag:	



270150002400 12/06/2012

Legal Description
Parcel Tieback: Legal Descriptions: 17 N M & 20
Addl. Tieback: N

Land Information								
Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	O	0	.1400		0			
A	S	13500	.6010	85	0			8,970
A	H	13500	1.0000	100	0			17,550
								26,520
Total Acres: 1.741				Legal Acres: 1.74		NBHD Fact: 1.3000		

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	9,280	26,500	26,500	0	0
Building	41,830	119,500	119,500	0	0
Total	51,110	146,000	146,000	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	20,400	99,600	120,000
2023	26,500	119,500	146,000
2024	26,500	119,500	146,000

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/04/23	80,000	2-Land And Building	U-Not Validated		WD-General Warranty Deed	HEWITT GARY O
02/09/21	50,000	2-Land And Building	U-Not Validated		QC-Quit Claim Deed	HEWITT GARY O
05/12/15		2-Land And Building	E-Exempt Conveyance	(Sale Price O 587/ 853	CT-Certificate Of Transfer	HEWITT GARY O
12/20/00		2-Land And Building	U-Not Validated		ET-Temp Exempt	HEWITT GARY O

Entrance Information			
Date	ID	Entry Code	Source
07/17/13	MJL	6-Occupant Not Home	3-Other
11/13/13	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 5905 LAKE (SR 193) (SR 84) ST

Parcel Id: 27-015-00-024-00

LUC: 511

Card: 1 of 1

Tax Year: 2025

Printed: 07/28/26

Comments

Number	Code	Status	Comment
3	FLD	DC	REV14-REMOVED 5 OBY'S-1 AP1-1 AR1-2 RS1'S & 1 MV3
1	OFC	LC	20011220 PMP C#01 - 1.741 AC PLUS HOUSE & BLDS OTHER AC ADDED TO
2	OFC	LC	20011220 PMP C#01 - 27-012-00-040-00

Situs : 5905 LAKE (SR 193) (SR 84) ST

Parcel Id: 27-015-00-024-00

LUC: 511

Card: 1 of 1

Tax Year: 2025

Printed: 07/28/26

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5905 Lake St. (SR 193) Kingsville, Ohio 44048
-Christina & Michael Considine
4254 E. Center St.
Conneaut, Ohio 44030
(440)463-4285
considinechristina@yahoo.com

I would like to bring to the attention of the recorders office several discrepancies on the card for our property. First of all, the property card lists the property as having 6 bedrooms, there is in fact only 3 to 4. Only 2 of the rooms have closets but I can see where 2 of them would be used as bedrooms with wardrobe cabinets. I am uncertain how there became 6 bedrooms listed since the only way that could've happened was to eliminate both the living room and the family room (both of which have no closets). There is also not a full basement so I am uncertain where that came from. Also, under the CDU is listed as AV-average and at best it should be Fair. The only improvements that have been made to the property since purchase has been to rip out the carpets. There is no kitchen in the house (purchased that way). There needs to be significant work to the dwelling to make it a habitable abode. There is crumbling plaster, the floors will need to be redone, and the hvac system will need to be updated since it is not currently functioning. I understand that the real estate market has risen since we purchased the property but I feel the valuation was already over inflated prior to the county reevaluation. I believe the property as it stands right now, is worth approximately only \$96,000. That is taking into consideration the size of the parcel and the size of the dwelling. I am more than happy to provide current pictures of the interior which include the creative artistic ventures of the individuals renting the property prior to the purchase by us. The surrounding houses definitely do not command the type of valuations in sales that would justify a house in this condition to be valued at \$146,000 let alone \$177,800. I pulled the neighborhood sales on the auditors website and everything near that valuation are homes that have been completely redone. This house has not.

Please feel free to reach out to me if you would like any pictures of the property and have any questions. I am going to attempt to attach some current photos to the email but I understand that does not work all of the time.

Christina Considine
4254 E. Center St.
Onneaut, Ohio 44030
(440)463-4285

NON-HEARING MINUTES

BOR Case: 2025-0049

Case Name: MICHAEL AND CHRISTINA CONSIDINE

Case Type: VL

Board Members

Auditor, Scott Yamamoto

Treasurer, Angie Maki Cliff

Commissioner, Casey Kozlowski

Others present:

Treasurer Alternate Jordan Torrance

Complainant Seeks: \$96,000

Subject Parcel: 270150002400

Auditor Value: \$146,000

NON-HEARING MINUTES

BOR Case: 2025-0049

Owner Name: MICHAEL AND CHRISTINA CONSIDINE

Board Action

Motion to: ☐ Agree ☐ Set Value \$

CAUV Reinstatement- ☐ All Acres ☐ No Acres ☐ Set Acres _____

☒ No Change ☐ Withdrawal ☐ Table ☐ No Show

Other _____

Based Upon:

dismissal due to untimely filing.

Was Made by: Casey Kozlowski

2nd by: Jordan Torrance

Roll: Yamamoto-yes/Torrance-yes/Kozlowski-yes

Motion therefore: ☒ Passed ☐ Failed

Decision Date: 9/11/2026



Scott Yamamoto, Auditor
Secretary of the Board of Revision

ASHTABULA COUNTY
Board of Revision
25 W Jefferson Street
Jefferson OH 44047-1092
(440) 576-1484 Fax: (440) 576-3446

Notice of Decision for BOR Case: 2025-0049

MICHAEL AND CHRISTINA CONSIDINE
4254 E CENTER ST
CONNEAUT OH 44030

Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly.
Result Below.

An appeal from this decision may be filed with the County Board of Revision and with either the Board of Tax Appeals, per Ohio R.C. 5717.01 or the Court of Common Pleas, per Ohio R.C. 5717.05. Appeals must be filed within thirty (30) days of the postmark of this Notice of Decision.

PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
27-015-00-024-00	511-1FMLY UNPL 0-9	27-KINGSVILLE TWP-BUCKEYE LSD		2025
	LAND	IMPR	TOTAL	
Original Value:	\$26,500	\$119,500	\$146,000	
Adjustment:	\$0	\$0	\$0	
New Value:	\$26,500	\$119,500	\$146,000	
RESULT: NVC - NO VALUE CHANGE. DISMISSAL DUE TO UNTIMELY FILING				


Board of Revision