

FEB 23 2026

Tax year 2026 BOR no. 0001
 County ASHTABULA Date received _____

DTE 1M
 Ashtabula County
 Board of Revision

Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property

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

Attach additional pages if necessary.

Original complaint Counter complaint
 Notices will be sent only to those named below.

Name		Street address, City, State, ZIP code	
1. Owner of home	GRACEFFO LORENA		4927 LAKE RD GENEVA OH 44041
2. Complainant if not owner	RONALD C. CAPITENA		
3. Complainant's agent	RDM PROPERTIES LLC		
4. Telephone number of contact person	440-992-9150 office		440-812-4733
5. Email address of complainant	Caposteelecrectors@yahoo.com		
6. Complainant's relationship to home, if not owner			
If more than one home is included, see "Multiple Homes" on back.			
7. Registration number from tax bill		Address of home	
21-888-00-060-11		4927 LAKE ROAD GENEVA	
8. Principal use of home <u>VACANT LAND FOR FUTURE DEVELOPEMENT</u>			
9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
21-888-00-060-11	0	15,300. ⁰⁰	-15,300. ⁰⁰
10. The requested change in value is justified for the following reasons: <u>Demolition by self in Spring 2023</u>			

11. Was home 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 home 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 home 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 home was sold in an arm's length transaction. The home lost value due to a casualty.
 A substantial improvement was added to the home. 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 _____ Complainant or agent _____ Title (if agent) _____
 Sworn to and signed in my presence, this _____ day of _____ year _____

Notary _____ an oath or affirmation was administered to the signer with regard to the notarial act
 Signature

Situs : 4927 LAKE RD

Map ID: 21-888-00-060-11

LUC: 570

Card: 1 of 1

Tax Year: 2026

Printed: 02/25/26

CURRENT OWNER
GRACEFFO LORENA
CAUV Field Review Flag:

GENERAL INFORMATION	
Routing No.	
Class	Residential
Living Units	
Neighborhood	00100
District	
Zoning	
Alternate Id	



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

Land Information							
Type Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
Total Acres:			Legal Acres: 0.00	NBHD Fact:			

Assessment Information					
	Assessed	Appraised	Cost	Income	Market
Land	0	0	0	0	0
Building	5,360	15,300	15,300	0	0
Total	5,360	15,300	15,300	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
2023		15,300	15,300
2024		15,300	15,300
2025		15,300	15,300

Permit Information					
Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History						
Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor

Entrance Information			
Date	ID	Entry Code	Source

Property Notes
Note Codes:

Situs : 4927 LAKE RD

Parcel Id: 21-888-00-060-11

LUC: 570

Card: 1 of 1

Tax Year: 2026

Printed: 02/25/26

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height 1	Bedrooms
Construction 5-Metal	Family Rooms
Style 17-Mfd Or Modular Sing W/	Full Baths
Year Built 1111	Half Baths
Eff Year Built 1995	Addl. Fixtures
Year Remodeled	Total Fixtures 0

Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level 0-No Basement	T3 Rec Rm Area
Heating 3-Central A/C	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic 0-None	WBFP Openings
Phy. Condition A-Average Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry

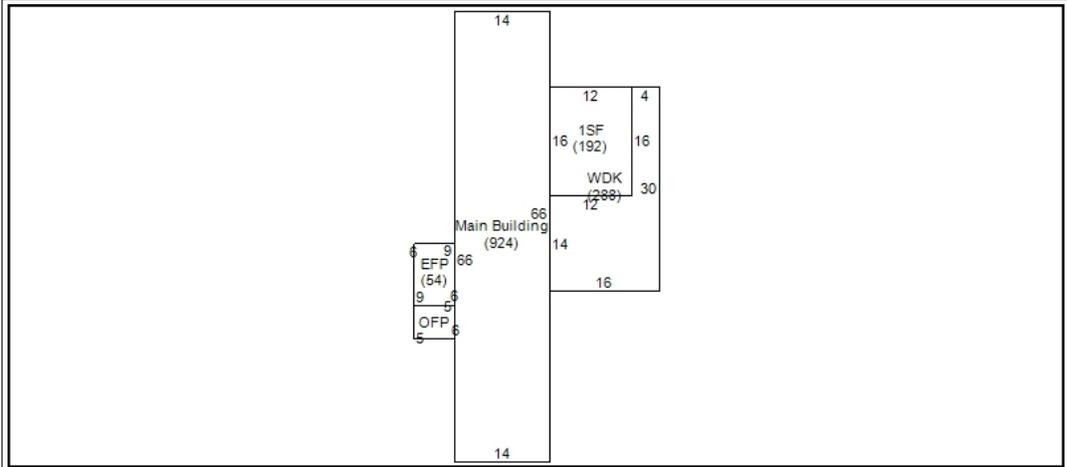
Bsmt Gar # Cars	Misc 1 Desc	Misc 1 Qty
	Misc 2 Desc	Misc 2 Qty
Grade E+1	Cost & Design 0	
CDU AV-AVERAGE	Functional	
% Good Ovr	Economic	
% Complete	NBHD Fact 1	
GRM Econ Rents	GRM Factor 1	
GRM Units	GRM Value 0	

Dwelling Computations

Base Price	33,110	% Good	40
Plumbing	-3,500	Market Adj	
Basement	0	Functional	
Heating	1,510	Economic	
Attic	0	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1
Subtotal	31,120	Additions	2,900
Ground Floor Area	924	Dwelling Value	15,340
Total Living Area	1,116		
Dwelling Notes			

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	



Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					924						
1		OFF			30						300
2		EFP			54						1,000
3		1SF			192						4,600
4		WDK			288						1,600

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# UNABLE TO LOCATE
Condo Style	View	MH Title#
Cmplx Name		Park Code 99 Not in Park

Situs : 4927 LAKE RD**Parcel Id: 21-888-00-060-11****LUC: 570****Card: 1 of 1****Tax Year: 2026****Printed: 02/25/26****Comments**

Number	Code	Status	Comment
2	FLD		OWNER IS LORENA GRACEFFO (MH ONLY) PER TITLES-NO ACTIVE TITLE?
1	OFC	OP	HAS BEEN THERE PICKED UP AS NEW FOR 2016, NO INFO

Situs : 4927 LAKE RD

Parcel Id: 21-888-00-060-11

LUC: 570

Card: 1 of 1

Tax Year: 2026

Printed: 02/25/26

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ANGIE MAKI-CLIFF
ASHTABULA COUNTY TREASURER
 25 WEST JEFFERSON ST
 JEFFERSON, OH 44047

MH EQ 1ST HALF 2026
DUE 03/18/2026

FORWARDING SERVICE REQUESTED



SCAN HERE TO PAY



OPT IN TO ESTATEMENTS
 SCAN THE QR CODE

AUTO**5-DIGIT 44004 4 128 987 1 AV 0.593

CAPITENA RONALD
 6004 STATE RD
 ASHTABULA OH 44004-6248



PARCEL ID:	21-888-00-060-11
PARCEL LOCATION:	4927 LAKE RD
TAX DISTRICT:	GENEVA TWP-G-ON-LAKE VIL-G CSD
OWNER NAME:	GRACEFFO LORENA
CERTIFIED YEAR:	
REGISTRATION:	

Gross Tax Rate 83.440000	Non-Business Credit Factor 0.087561	Acres
Reduction Factor 0.453944	Owner Occupancy Credit Factor 0.021890	Class R
Effective Tax Rate 45.562946		LUC 570

100% APPRAISED VALUE			CURRENT TAX DISTRIBUTION		TAX VALUES	
Land	Building	Total			LIKE REAL ESTATE TAXES	447.24
	15,300	15,300			REDUCTION FACTOR	-203.02
TAXABLE VALUE					SUBTOTAL	244.22
Land	Building	Total			NON BUSINESS CREDIT	-21.38
	5,360	5,360			OWNER OCCUPANCY CREDIT	0.00
HOMESTEAD					HOMESTEAD REDUCTION	0.00
IDENTIFICATION INFORMATION					CURRENT NET TAXES (YEAR)	222.84
MAKE MODEL YEAR MFD. SERIAL # TITLE YEAR PARK NAME	1111 UNABLE TO LOCATE		SPECIAL ASSESSMENT TOTAL		CURRENT NET TAXES (HALF)	111.42
	99-NOT IN TRAILER PARK				1ST HALF PENALTY	0.00
TO AVOID 10% PENALTY PAY ON OR BEFORE 03/18/2026					2ND HALF PENALTY	0.00
U.S. Postmarks are acceptable for timely payment					REGISTRATION PENALTY	0.00
Cash, Checks, Money Orders & Credit Card Payments accepted.					RELOCATION PENALTY	0.00
Please see office phone directories on back of bill.					INT (INTEREST)	0.00
					ADJUSTMENTS	0.00
					DELINQUENT TAXES,PENALTY,INT	0.00
					FULL YEAR TOTAL	222.84
					PAYMENTS OTHER CREDITS	0.00
					HALF YEAR DUE	111.42
					Tax Bill Prepared on 01/27/26	

TREASURER'S OFFICE HOURS & PAYMENT OPTIONS
 Monday - Friday
 8:00 am - 4:00 pm
 Closed 12:00 pm - 1:00 pm for lunch
www.AshtabulaCounty.us/Treasurer

Detach and return this portion with payment

PARCEL LOCATION:	4927 LAKE RD
PARCEL ID:	21-888-00-060-11
OWNER NAME:	GRACEFFO LORENA

MH EQ 2026
1ST HALF
DUE 03/18/2026
TAX BILL PREPARED ON: 01/27/26

CERTIFIED YEAR:		PAY THIS AMOUNT:	
HALF YEAR:		\$111.42	
FULL YEAR:		\$222.84	

21-888-00-060-11



First Half Due: \$111.42

Total Due: \$222.84

Check box and use reverse side for mail address change

OFFICE USE ONLY

Check/MO _____
 CC/Debit _____
 Cash _____
 Tax _____
 Change _____

Make Checks Payable to:



ANGIE MAKI-CLIFF
 ASHTABULA COUNTY TREASURER
 25 WEST JEFFERSON ST
 JEFFERSON, OH 44047

CAPITENA RONALD
 6004 STATE RD
 ASHTABULA OH 44004-6248

21888000601100011142000222844

2021 CV G 00456 W RDM RENTALS vs. GRACEFFO, LORENA

- Case Type:
• CIVIL
- Case Status:
• CLOSED
- File Date:
• 09/14/2021
- DCM Track:
- Action:
• EVICTION 3 DEFENDANTS
- Status Date:
• 09/14/2021
- Case Judge:
• FISHER, MICHELLE M
- Next Event:

All Information Party Event Docket Financial Receipt Disposition

Party Information

RDM RENTALS
- PLAINTIFF

- DOB
- Address
 - 6004 STATE RD
 - ASHTABULA, OH 44004

Alias

- Party Attorney**
- Attorney
 - CIMORELL, BRET J.
 - Bar Code
 - 0000029443
 - Address
 - ATTORNEY AT LAW
 - P.O. BOX 2259
 - ASHTABULA, OH 44005

[More Party Information](#)

GRACEFFO, LORENA
- DEFENDANT

- DOB
- Address
 - 4927 LAKE ROAD E #1
 - GENEVA ON THE LAKE, OH 44041

Alias

Party Attorney

[More Party Information](#)

DOE, JOHN
- DEFENDANT

- DOB
- Address
 - 4927 LAKE ROAD E #1
 - GENEVA ON THE LAKE, OH 44041

Alias

Party Attorney

[More Party Information](#)

DOE, JANE
- DEFENDANT

- DOB
- Address
 - 4927 LAKE ROAD E #1
 - GENEVA ON THE LAKE, OH 44041

Alias

Party Attorney

[More Party Information](#)

Events

<u>Date/Time</u>	<u>Session</u>	<u>Location</u>	<u>Type</u>	<u>Event Judge</u>	<u>Result</u>
11/23/2021 01:30 PM	GENERAL/VJ	WESTERN COUNTY COURTROOM	EVICITION HEARING	FISHER, MICHELLE M	
12/28/2021 02:15 PM	GENERAL/VJ	WESTERN COUNTY COURTROOM	SECOND CAUSE OF ACTION	FISHER, MICHELLE M	

Docket Information

<u>Date</u>	<u>Description</u>	<u>Docket Text</u>	<u>Amount Owed</u>	<u>Image Avail.</u>
09/14/2021	DEPOSITS	DEPOSIT FOR SERVICE FEES Receipt: 164428 Date: 09/14/2021	\$70.00	
09/14/2021	EVICITION 3 DEFENDANTS	EVICITION 3 DEFENDANTS Receipt: 164428 Date: 09/14/2021	\$100.00	
09/14/2021	HEARING SCHEDULED	HEARING SCHEDULED Event: EVICITION HEARING Date: 11/23/2021 Time: 1:30 pm Judge: FISHER, MICHELLE M Location: WESTERN COUNTY COURTROOM		
09/14/2021	SUMMONS ISSUED	COMPLAINT, SUMMONS ON FORCIBLE ENTRY/DETAINDER, SUMMONS ON 2ND CAUSE, INFORMATIONAL FORM & SERVICE INSTRUCTIONS TO SHERIFF SENT CERTIFICATE OF MAILING TO DEF AND TO ACSO.	\$0.00	
09/16/2021	MISC	CERTIFICATE OF MAILING RECEIPT REC'D FROM POST OFFICE ACKNOWLEDGING RECEIPT OF MAILED ARTICLE TO 3 DEFS & ACSO		
09/29/2021	ASHTABULA CO SHERIFF FEES	SHERIFF RETURN OF SERVICE: POSTED NOTICE OF COMPLAINT/SUMMONS FOR DEFS LEFT BY DEPUTY GINN ON 09/16/2021 Receipt: 164724 Date: 10/05/2021 Receipt: 165620 Date: 12/08/2021	\$81.00	
11/23/2021	JUDGMENT ENTRY	JE EVICITION: This cause came on for hearing on the First Cause of Action on November 23, 2021. Plaintiff was present, represented by Attorney Bret Cimorell. Defendants were present, not represented by counsel after being duly served with Summons and Notice of Hearing. Upon the agreement of the parties placed on the record, the Court finds that the defendants are in default of rent; that the statutory Notice to Leave Premises was duly served; and that the plaintiff is entitled to judgment for restitution of the premises for which a Writ of Restitution may issue. The parties agree that a Writ will not issue prior to December 23, 2021. Hearing on the Second Cause of Action (money claim) is continued and is to be set for a hearing. IT IS SO ORDERED. /S/MICHELLE M. FISHER, JUDGE CC: Bret Cimorell Lorena Graceffo		
11/23/2021	HEARING SCHEDULED	HEARING SCHEDULED Event: SECOND CAUSE OF ACTION Date: 12/28/2021 Time: 2:15 pm Judge: FISHER, MICHELLE M Location: WESTERN COUNTY COURTROOM		
12/29/2021	MOTION	MOTION TO DISMISS SECOND CAUSE FILED	\$0.00	
12/29/2021	COURT COSTS	PROCESS FEE FOR WRIT OF RESTITUTION Receipt: 165885 Date: 12/29/2021	\$15.00	
12/29/2021	SUMMONS ISSUED	WRIT OF RESTITUTION & SERVICE INSTRUCTION EMAIL TO JACKIE BERNARDO AT ACSO.	\$0.00	
12/29/2021	JUDGMENT ENTRY	JE SECOND CAUSE: DISMISSAL WITHOUT PREJUDICE AT PLTF'S COST GRANTED /S/HF ASSIGNED JUDGE		
01/10/2022	MISC	JUDGEMENT ENTRY FOR JOHN DOE & JANE DOE RETURNED FROM POST OFFICE MARKED "REFUSED UNABLE TO FORWARD".		
01/12/2022	ASHTABULA CO SHERIFF FEES	SHERIFF RETURN OF SERVICE - WRIT REST: POSTED NOTICE FOR ALL DEFS LEFT BY DEPUTY WALL; MOVE OUT 01/07/2022 @ 9:00AM Receipt: 166102 Date: 01/12/2022 Receipt: 168643 Date: 06/14/2022	\$111.00	

Financial Summary

<u>Cost Type</u>	<u>Amount Owed</u>	<u>Amount Paid</u>	<u>Amount Adjusted</u>	<u>Amount Outstanding</u>
COST	\$307.00	\$307.00	\$0.00	\$0.00
	\$307.00	\$307.00	\$0.00	\$0.00

- **Money on Deposit with the Court**

<u>Account</u>	<u>Applied Amount</u>
DEPOSITS	\$135.00
	\$135.00

Receipts

<u>Receipt Number</u>	<u>Receipt Date</u>	<u>Received From</u>	<u>Payment Amount</u>
164428	09/14/2021	CIMORELL, BRET J., Attorney	\$170.00
164724	10/05/2021	CIMORELL, BRET J., Attorney	\$70.00
165620	12/08/2021	CIMORELL, BRET J., Attorney	\$11.00
165858	12/28/2021	CIMORELL, BRET J., Attorney	\$65.00
165885	12/29/2021	CIMORELL, BRET J., Attorney	\$15.00
166102	01/12/2022	CIMORELL, BRET J., Attorney	\$50.00
168643	06/14/2022	RDM RENTALS, Plaintiff	\$61.00
			\$442.00

Case Disposition

<u>Disposition</u>	<u>Date</u>	<u>Case Judge</u>
TRIAL/HEARING BY JUDGE	11/23/2021	FISHER, MICHELLE M

From: [Karen S. Anderson](#)
Sent: Tuesday, February 24, 2026 9:33 AM
To: [Raeanne N. Laurenty](#)
Subject: FW: Requested info per Scott

Here is the email thread....I did get a complement from a complete stranger, so there's that....
Karen A

From: Capp Steel Erectors, Inc. <cappsteelerectors@yahoo.com>
Sent: Monday, February 23, 2026 2:14 PM
To: Karen S. Anderson <KSAnderson@ashtabulacounty.gov>
Subject: Re: Requested info per Scott

No apologies necessary,
Thank you so much for your help and prompt responses, I appreciate you

Megan Jeffers Office Manager

Capp Steel Erectors Inc.

6004 State Road, Ashtabula, OH 44005

Office phone: (440)992-9150

Ron Cell: (440)812-4733 Daryn Cell: (440)812-5179

On Monday, February 23, 2026 at 01:53:11 PM EST, Karen S. Anderson
<ksanderson@ashtabulacounty.gov> wrote:

PERFECT!!

Thank you, I will get this taken care of!

Sorry about the confusion,

Karen A



KAREN S ANDERSON

Real Estate Administrative Assistant

☎ 440-576-3779

✉ ksanderson@ashtabulacounty.gov

📍 25 W Jefferson St, Jefferson 44047

🌐 <https://auditor.ashtabulacounty.gov>

From: Capp Steel Erectors, Inc. <cappsteelerectors@yahoo.com>
Sent: Monday, February 23, 2026 1:50 PM
To: Karen S. Anderson <KSAnderson@ashtabulacounty.gov>
Subject: Re: Requested info per Scott

Thank you Karen

I wish to withdraw your BOR Complaint

Megan Jeffers Office Manager

Capp Steel Erectors Inc.

6004 State Road, Ashtabula, OH 44005

Office phone: (440)992-9150

Ron Cell: (440)812-4733 Daryn Cell: (440)812-5179

On Monday, February 23, 2026 at 01:29:30 PM EST, Karen S. Anderson <ksanderson@ashtabulacounty.gov> wrote:

If you would just email that you wish to withdraw your BOR Complaint, we can disregard the whole thing. Only because you already submitted it. I just need the one I sent completed.

Thanks Megan,
Karen A



KAREN S ANDERSON

Real Estate Administrative Assistant

📞 440-576-3779

✉ ksanderson@ashtabulacounty.gov

📍 25 W Jefferson St, Jefferson 44047

🌐 <https://auditor.ashtabulacounty.gov>

From: Capp Steel Erectors, Inc. <cappsteelerectors@yahoo.com>

Sent: Monday, February 23, 2026 11:58 AM

To: Karen S. Anderson <KSAnderson@ashtabulacounty.gov>

Subject: Re: Requested info per Scott

Ok Thank you

What about the previous form that I sent? I still have to notarize that correct.
Or do you not even need that one?

Megan Jeffers Office Manager

Capp Steel Erectors Inc.

6004 State Road, Ashtabula, OH 44005

Office phone: (440)992-9150

Ron Cell: (440)812-4733 Daryn Cell: (440)812-5179

On Monday, February 23, 2026 at 11:50:37 AM EST, Karen S. Anderson <ksanderson@ashtabulacounty.gov> wrote:

Hi Megan,
Here is the form you need to complete & I can get the taxes removed.
Just fill in the 2 highlighted sections, no notary needed.
Thanks,
Karen A



KAREN S ANDERSON

Real Estate Administrative Assistant

☎ 440-576-3779

✉ ksanderson@ashtabulacounty.gov

📍 25 W Jefferson St, Jefferson 44047

🌐 <https://auditor.ashtabulacounty.gov>

From: Capp Steel Erectors, Inc. <cappsteelerectors@yahoo.com>
Sent: Monday, February 23, 2026 11:35 AM
To: Karen S. Anderson <KSAnderson@ashtabulacounty.gov>
Subject: Re: Requested info per Scott

Sorry I forgot to notarize and sign it first. Ill send it back in a few minutes

Megan Jeffers Office Manager

Capp Steel Erectors Inc.

6004 State Road, Ashtabula, OH 44005

Office phone: (440)992-9150

Ron Cell: (440)812-4733 Daryn Cell: (440)812-5179

On Monday, February 23, 2026 at 11:28:00 AM EST, Capp Steel Erectors, Inc. <cappsteelerectors@yahoo.com> wrote:

Megan Jeffers Office Manager

Capp Steel Erectors Inc.

6004 State Road, Ashtabula, OH 44005

Office phone: (440)992-9150

Ron Cell: (440)812-4733 Daryn Cell: (440)812-5179