

RECEIVED

FEB 02 2023

Jackie McKee  
Auditor

Tax year 2022 BOR no. 2022-16  
County Holmes Date received \_\_\_\_\_

DTE 1  
Rev. 12/22

### 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  | F P B PROPERTIES  | 7806 FREDERICKSBURG RD FREDERICKSBURG OH 44627                      |                             |
| 2. Complainant if not owner   |   |   |                             |
| 3. Complainant's agent  | FRED BETTY MOWLER CEO   | SAME AS ABOVE   |                             |
| 4. Telephone number and email address of contact person<br>330-464-1700   |   |   |                             |
| 5. Complainant's relationship to property, if not owner CEO   |   |   |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.  |   |   |                             |
| 6. Parcel numbers from tax bill   | Address of property   |   |                             |
| 07-01151-000  | 175 W ADAMS ST 138 LOT  |   |                             |
| 7. Principal use of property RENTAL HOME  |   |   |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.             |   |   |                             |
| Parcel number   | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value)<br>your Base Value | Column C<br>Change in Value |
| 07-01151-000  | 47,000  | 143,733   | 96,733                      |
|   |   |   | VALUE TOO HIGH              |
|   |   |   | HOUSE NOT LIVABLE           |
|   |   |   | YET                         |
| 9. The requested change in value is justified for the following reasons:<br>HOUSE IS NOT LIVABLE YET NO ROOMS, WATER, HEAT, NO PLUMBING |   |   |                             |

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 08/18/2021  
and sale price \$ 21,420.00 ; and attach information explained in "Instructions for Line 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date 2-21-2022 and total cost \$ 17,448.41

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☒ Unknown

HOPE TO JUST SHOW YOU  
Appraiser unavailable at this time

14. 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.

15. 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 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 1-23-2023 Complainant or agent (printed) EPB PROPERTIES Title (if agent) CEO

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 23 day of January 2023  
(Date) (Month) (Year)

Notary [Signature]



MATIA BHARI  
Notary Public  
State of Ohio  
My Comm. Expires  
December 10, 2025

Clear Form

Tax year \_\_\_\_\_ BOR no. 2088-17  
 County Holmes Date received \_\_\_\_\_

DTE 1  
Rev. 12/22

## Complaint Against the Valuation of Real Property

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Attach additional pages if necessary.

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☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

|  | Name  | Street address, City, State, ZIP code            |                             |
|--|---|--|-----------------------------|
| 1. Owner of property   | Amstutz Family Farm, LTD  | 3676 Twp. Rd. 374, Millersburg, OH 44654         |                             |
| 2. Complainant if not owner  | Glenda Zinkon   | 7795 Roy Andrews Rd. NW, Sugarcreek, OH 44681    |                             |
| 3. Complainant's agent   |   |  |                             |
| 4. Telephone number and email address of contact person <u>330-243-0104/g.zinkon@eaglemachines.com</u>   |   |  |                             |
| 5. Complainant's relationship to property, if not owner <u>Daughter</u>  |   |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction. <i>(See attached-photos)</i>  |   |  |                             |
| 6. Parcel numbers from tax bill  | Address of property   |  |                             |
| <u>26-00004-000</u>  | <u>3676 Twp. Rd. 374, Millersburg, OH 44654</u>                   |  |                             |
| <u>26-00067-000</u>  | <u>3676 Twp. Rd. 374, Millersburg, OH 44654</u>                   |  |                             |
| <u>26-00859-000</u>  | <u>3676 Twp. Rd. 374, Millersburg, OH 44654</u>                   |  |                             |
| 7. Principal use of property <u>Farming</u>  |   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.  |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| <u>26-00004-000</u>  | <u>\$125,000</u>  | <u>\$203,100</u>                                 | <u>\$78,100</u>             |
| <u>26-00067-000</u>  | <u>\$20,000</u>   | <u>\$55,600</u>                                  | <u>\$35,600</u>             |
| <u>26-00859-000</u>  | <u>\$85,000</u>   | <u>\$117,500</u>                                 | <u>\$32,500</u>             |
| 9. The requested change in value is justified for the following reasons:<br>Dwellings in disrepair and require extensive work. New water well needed, mold issues, leaks in roof, rotted wood, bad plumbing, and broken pipes. Furnace is out in all dwellings. One dwelling vacant for 40 + years and only used for farm storage. Other dwelling vacant for 10 + years. Lost 1 Garage Structure this past June in Derecho Storm. All properties sustained a good bit of storm damage (structure damage, and many downed and uprooted trees). Unable to make necessary repairs due to financial reasons. |   |  |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date No improvements and total cost \$ No improvements.

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☒ Unknown

**RECEIVED**

FEB 09 2023

Jackie McKee  
Auditor

14. 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.

15. 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 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 2/9/23 Complainant or agent (printed) Anna Mae Amstutz Title (if agent) \_\_\_\_\_

Complainant or agent (signature) 

Sworn to and signed in my presence, this February 9, 2023 day of February 2023  
(Date) (Month) (Year)

Notary 



**Lois M Schilling**  
Notary Public, State of Ohio  
My Commission Expires  
09-09-24



# Clear Form

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

DTE 1  
Rev. 12/22

County Holmes 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   | Amstutz Family Farm, LTD  | 3676 Twp. Rd. 374, Millersburg, OH 44654         |                             |
| 2. Complainant if not owner  | Glenda Zinkon   | 7795 Roy Andrews Rd. NW, Sugarcreek, OH 44681    |                             |
| 3. Complainant's agent   |   |  |                             |
| 4. Telephone number and email address of contact person  | 330-243-0104/g.zinkon@eaglemachines.com                           |  |                             |
| 5. Complainant's relationship to property, if not owner  | Daughter  |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.   |   |  |                             |
| 6. Parcel numbers from tax bill  | Address of property   |  |                             |
| 26-00006-000   | 3676 Twp. Rd. 374, Millersburg, OH 44654                          |  |                             |
| 26-00004-001   | 3676 Twp. Rd. 374, Millersburg, OH 44654                          |  |                             |
| 7. Principal use of property   | Farming   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.  |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| 26-00006-000   | \$65,000  | \$114,920  | \$49,920                    |
| 26-00004-001   | \$34,000  | \$44,460   | \$10,460                    |
| 9. The requested change in value is justified for the following reasons:<br>All Buildings are in disrepair and require extensive work. Leaking roofs, broken windows, etc. No heat in any Buildings or Dwellings. Unable to make necessary repairs due to financial reasons. |   |  |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date No improvements and total cost \$ No improvements.

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☒ Unknown

14. 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.
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- ☐ 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 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 2/9/23 Complainant or agent (printed) Anna Mae Amstutz Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Anna Mae Amstutz

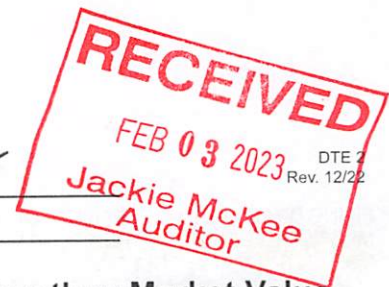
Sworn to and signed in my presence, this 9 day of February 2023  
(Date) (Month) (Year)

Notary Lois M. Schilling



**Lois M Schilling**  
Notary Public, State of Ohio  
My Commission Expires  
09-09-24

Tax year \_\_\_\_\_ BOR no. 2022-18  
County \_\_\_\_\_ Date received \_\_\_\_\_



### 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   | Maynard & Melissa Ann Miller 2295 SR 651 Baltic OH 43804          |  |                             |
| 2) Complainant if not owner  |   |  |                             |
| 3) Complainant's agent   |   |  |                             |
| 4) Telephone number of contact person  | 330-600-5555  |  |                             |
| 5) Email address of complainant  |   |  |                             |
| 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                              |                             |
| 03-00029.020   | 8.886   | 2295 State Route 651 Baltic OH 43804             |                             |
|  |   |  |                             |
|  |   |  |                             |
| 8) Indicate the reason for this complaint:<br><input type="checkbox"/> The classification of property under RC 5713.041.<br><input type="checkbox"/> The classification of property under RC 319.302.<br><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.<br><input type="checkbox"/> The valuation of property on the agricultural land tax list.<br><input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).<br><input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.<br><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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|  |   |  |                             |
|  |   |  |                             |
|  |   |  |                             |

10) The requested change is justified for the following reasons: Would like to apply for CAUV but do not have receipts for 2022 as it was not fenced in yet was not able to use in the year 2022

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.

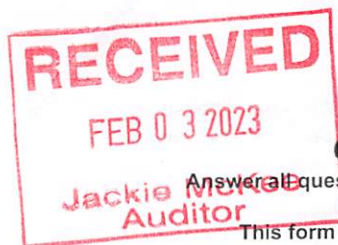
I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date JAN 30 2023 Complainant or agent Maynard Miller Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of January year 2023  
Notary Jeffrey W. Seaward Signature







Tax year \_\_\_\_\_ BOR no. 2022-19  
County \_\_\_\_\_ Date received \_\_\_\_\_

DTE 1  
Rev. 12/22

## Complaint Against the Valuation of Real Property

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☐ 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>Deron Yoder</u>  | <u>2132 TR 73 KILLBUCK, OH</u>                   |                             |
| 2. Complainant if not owner  |   |  |                             |
| 3. Complainant's agent   |   |  |                             |
| 4. Telephone number and email address of contact person<br><u>330 231 4924</u>   |   |  |                             |
| 5. Complainant's relationship to property, if not owner  |   |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.   |   |  |                             |
| 6. Parcel numbers from tax bill  |   | Address of property                              |                             |
| <u>08-00414-000</u>  |   | <u>2132 TR 73 KILLBUCK, OH 44632</u>             |                             |
|  |   |  |                             |
|  |   |  |                             |
| 7. Principal use of property   |   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.  |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| <u>08-00414-000</u>  | <u>1,462,820</u>  | <u>1,579,220</u>                                 | <u>-116,400</u>             |
|  |   |  |                             |
|  |   |  |                             |
| 9. The requested change in value is justified for the following reasons:<br><u>2018 dwelling is now a shop for equipment as of Jan 4, 2022 / It is a Pole barn type building</u> |   |  |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13. Do you intend to present the testimony or report of a professional appraiser? ☒ Yes ☐ No ☐ Unknown

14. 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.

15. 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 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 2-3-23 Complainant or agent (printed) Dora Yado Title (if agent) \_\_\_\_\_

Complainant or agent (signature) [Signature]

Sworn to and signed in my presence, this 2nd (Date) day of February (Month) 2023 (Year)

Notary Courtney Berry



COURTNEY BERRY  
Notary Public  
State of Ohio  
My Comm. Expires  
October 16, 2027



Tax year \_\_\_\_\_ BOR no. 2022-20  
County \_\_\_\_\_ Date received \_\_\_\_\_

DTE 1  
Rev. 12/22

### Complaint Against the Valuation of Real Property

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☐ Original complaint ☐ Counter complaint

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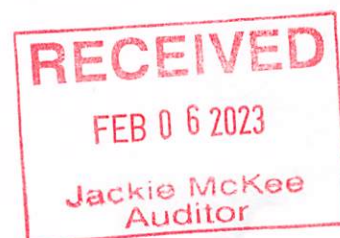
|  | Name  | Street address, City, State, ZIP code            |                             |
|--|---|--|-----------------------------|
| 1. Owner of property   | <u>Crider Family Trust</u>  | <u>28 Hillside Dr. Mbg. OH 44654</u>             |                             |
| 2. Complainant if not owner  |   |  |                             |
| 3. Complainant's agent   |   |  |                             |
| 4. Telephone number and email address of contact person<br><u>330-275-2688 crider6744@roadrunner.com</u>   |   |  |                             |
| 5. Complainant's relationship to property, if not owner<br><b>If more than one parcel is included, see "Multiple Parcels" Instruction.</b>   |   |  |                             |
| 6. Parcel numbers from tax bill  |   | Address of property                              |                             |
|  |   |  |                             |
|  |   |  |                             |
|  |   |  |                             |
| 7. Principal use of property <u>can only be used as lawn.</u>  |   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.  |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| <u>07-01619-001</u>  | <u>\$1,000<sup>00</sup></u>                                       | <u>15,280</u>                                    | <u>14,280</u>               |
|  |   |  |                             |
|  |   |  |                             |
| 9. The requested change in value is justified for the following reasons:<br><u>This plot can only be used as lawn. It is not buildable</u><br><u>and has a fifty foot rite-of-way for AEP</u><br><u>see attached documents</u> |   |  |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ Unknown



14. 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.

15. 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 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 2.2.23 Complainant or agent (printed) David Crider Title (if agent) \_\_\_\_\_

Complainant or agent (signature) David Crider

Sworn to and signed in my presence, this 2/2/23 day of February 2023  
(Date) (Month) (Year)

Notary Laura J Weaver



LAURA J WEAVER  
Notary Public  
State of Ohio  
My Comm. Expires  
March 29, 2025

Tax year \_\_\_\_\_ BOR no. 208221  
County \_\_\_\_\_ Date received \_\_\_\_\_



### 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>Rudy D. Laura Byler</u>  | <u>8700 TR. 601 Fred. OH. 44627</u>              |                             |
| 2) Complainant if not owner   |   |  |                             |
| 3) Complainant's agent  |   |  |                             |
| 4) Telephone number of contact person   | <u>330-600-0037</u>   |  |                             |
| 5) Email address of complainant   |   |  |                             |
| 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>24-00250-001</u>   | <u>5.565</u>  | <u>8700 TR. 601 Fred. OH. 44627</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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |

10) The requested change is justified for the following reasons: Reinstate CAUV

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 1-30-23 Complainant or agent Rudy Byler Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this 30 day of JANUARY year 2023

Notary Ed McKee Signature \_\_\_\_\_ Notary Public, State of Ohio

My Commission Expires  
May 12, 2024





Tax year \_\_\_\_\_ BOR no. 2022 22  
County \_\_\_\_\_ Date received \_\_\_\_\_



### 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  | Matthew SINA Schlebach  | 8360 Township Road 561 Holmville                 |                             |
| 2) Complainant if not owner   |   | OH 44633   |                             |
| 3) Complainant's agent  |   |  |                             |
| 4) Telephone number of contact person   | 330-234-8143  |  |                             |
| 5) Email address of complainant   |   |  |                             |
| 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                              |                             |
| 01-00230-013  | 5.179   | CR-201 Millersburg, OH 44654                     |                             |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |
| 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 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 checked="" 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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |

10) The requested change is justified for the following reasons: Reinstate cauv.

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.

*Matthew Schlebach*

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 2/7/2023 Complainant or agent Matthew Schlebach Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this 7th day of February year 2023

Notary Haylie Hawkins



HAYLIE HAWKINS  
NOTARY PUBLIC  
In and for State of Ohio  
MY COMMISSION EXPIRES

June 23 2024

Tax year 2022BOR no. 2022-23DTE 1  
Rev. 12/22County Holmes

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  | Reuben Schlabach  | 6828 CR 672 m/bg                                 |                             |
| 2. Complainant if not owner   |   |  |                             |
| 3. Complainant's agent  |   |  |                             |
| 4. Telephone number and email address of contact person   |   |  |                             |
| 5. Complainant's relationship to property, if not owner   |   |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.  |   |  |                             |
| 6. Parcel numbers from tax bill   | Address of property   |  |                             |
| 15-00520-015  | 6826 CR 672 m/bg  |  |                             |
|   |   |  |                             |
|   |   |  |                             |
| 7. Principal use of property <u>Nightly Rental</u>  |   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C. |   |  |                             |
| Parcel number   | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| 15-00520-015  | 410,000   | 583,330.00                                       | 173,330.00                  |
|   |   |  |                             |
|   |   |  |                             |
| 9. The requested change in value is justified for the following reasons:  |   |  |                             |
| <u>Attached Appraisal From Sept. 2021</u>   |   |  |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date NO and total cost \$ \_\_\_\_\_.

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ Unknown

**RECEIVED**

FEB 07 2023

Jackie McKee  
Auditor



Tax year \_\_\_\_\_ BOR no. 2022-24  
County \_\_\_\_\_ Date received \_\_\_\_\_



### 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>Benjamin J Miller</u>  | <u>3700 Private Road 8001 Fred OH 44627</u>      |                             |
| 2) Complainant if not owner   |   |  |                             |
| 3) Complainant's agent  |   |  |                             |
| 4) Telephone number of contact person   | <u>330 639 9588</u>   |  |                             |
| 5) Email address of complainant   |   |  |                             |
| 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>24-00301-013</u>   | <u>8.745</u>  | <u>3700 Private Rd 8001 Fred OH 44627</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 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 checked="" 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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |

10) The requested change is justified for the following reasons: We would like to reinstate our property on CAUV. We forgot to sign up for CAUV in 2022

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 1-28-23 Complainant or agent Benjamin Miller Title Owner

Sworn to and signed in my presence, this 28 day of January year 2023  
Notary Jeane Brown Signature



JEANE BROWN  
Notary Public, State of Ohio  
My Commission Expires  
January 2, 2027

Tax year 2022 BOR no. 2022-25 DTE 1  
County Holmes Date received 1-17-23 Rev. 12/22

### 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   | <u>Alvin J. Katie A Troyer</u>                                    | <u>12575 C.R. 3/4 Big Prairie</u>                |                             |
| 2. Complainant if not owner  |   |  |                             |
| 3. Complainant's agent   |   |  |                             |
| 4. Telephone number and email address of contact person  |   |  |                             |
| 5. Complainant's relationship to property, if not owner  |   |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.   |   |  |                             |
| 6. Parcel numbers from tax bill  | <u>23-00263-001</u>   | Address of property                              |                             |
|  |   | <u>C.R. 51</u>                                   |                             |
|  |   |  |                             |
|  |   |  |                             |
| 7. Principal use of property   | <u>Timber</u>   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.  |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| <u>23-00263-001</u>  | <u>30,000.</u>  | <u>36,000.</u>                                   | <u>11,360</u>               |
|  |   |  |                             |
|  |   |  |                             |
| 9. The requested change in value is justified for the following reasons:<br><u>This property has never been sold for any more than 30,000.</u><br><u>And was Appraised on tax bill for 24,640. in 2021</u> |   |  |                             |

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 2022  
and sale price \$ 30,000. ; and attach information explained in "Instructions for Line 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☒ Unknown

RECEIVED

FEB 09 2023

McKee  
Auditor

14. 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.

15. 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.

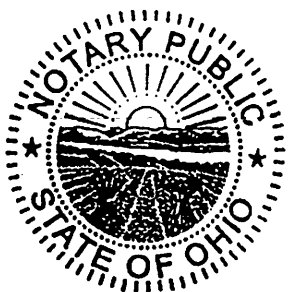
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 1-19-23 Complainant or agent (printed) Alvin J. Troyer Title (if agent) Owner

Complainant or agent (signature) Alvin J. Troyer

Sworn to and signed in my presence, this 2-9-2023 day of February 2023  
(Date) (Month) (Year)

Notary Roberta Lewis



ROBERTA  
LEWIS  
NOTARY PUBLIC  
STATE OF OHIO  
My Commission  
Expires  
May 21, 2024



**RECEIVED**

FEB 10 2023

Jackie McKee  
AuditorTax year 2022BOR no. 2022-26DTE 1  
Rev. 12/22County Holmes

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   | Red Oak Acres LLC   | 3746 CR58 millersburg OH 44654                   |                             |
| 2. Complainant if not owner  |   |  |                             |
| 3. Complainant's agent   | FRANK ARNOID  | 3734 CR58 millersburg OH                         |                             |
| 4. Telephone number and email address of contact person<br>330-763-3838  |   |  |                             |
| 5. Complainant's relationship to property, if not owner <u>OWNER</u>   |   |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.   |   |  |                             |
| 6. Parcel numbers from tax bill  | Address of property   |  |                             |
| 13-00064-000   | 3746 CR58 millersburg OH, 44654                                   |  |                             |
|  |   |  |                             |
|  |   |  |                             |
| 7. Principal use of property <u>RESIDENTIAL</u>  |   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.    |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| 13-00064-000   | 137,200   | 185,400  | (48,200)                    |
|  |   |  |                             |
|  |   |  |                             |
| 9. The requested change in value is justified for the following reasons:<br>LAND EVALUATION IS TOO HIGH - SEE COMPARABLE SALES |   |  |                             |

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale OCTOBER 1<sup>ST</sup> 2020  
and sale price \$ 121,000 ; and attach information explained in "Instructions for Line 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date 8-1-2021 and total cost \$ 54,152.74  
House 54,152.74

13. Do you intend to present the testimony or report of a professional appraiser? Yes ☒ No ☐ Unknown

14. 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.

15. 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 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 2/10/23 Complainant or agent (printed) FRANK ARNOLD Title (if agent) \_\_\_\_\_

Complainant or agent (signature) *Frank Arnold*

Sworn to and signed in my presence, this 2 day of 10 2023  
(Date) (Month) (Year)

Notary *Linda S. Campbell*



LINDA S. CAMPBELL  
Notary Public, State of Ohio  
My Commission Expires  
March 26, 2023





Clear Form

DTE 2  
Rev. 12/22

Tax year \_\_\_\_\_ BOR no. 2022-27  
County \_\_\_\_\_ Date received \_\_\_\_\_

## 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>Doughty Park LLC</u>   | <u>5060 St. Rt. 557, Millersburg, OH 44657</u>   |                             |
| 2) Complainant if not owner   |   |  |                             |
| 3) Complainant's agent  | <u>Richard Guggisberg</u>   |  |                             |
| 4) Telephone number of contact person   | <u>330-231-1749</u>   |  |                             |
| 5) Email address of complainant   |   |  |                             |
| 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>12-00107-001</u>   |   | <u>TR 154, Millersburg, OH</u>                   |                             |
| <u>12-00107-002</u>   |   | <u>TR 154, Millersburg, OH</u>                   |                             |
| <u>13-00306-004</u>   |   | <u>TR 154, Millersburg, OH</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 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 checked="" 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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|   |   |  |                             |
|   |   |  |                             |
|   |   |  |                             |

10) The requested change is justified for the following reasons:

Reinstate CAUV

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 2-10-23 Complainant or agent [Signature] Title (if agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of February year 2023

Notary [Signature] Signature



Jessie Miller  
Notary Public, State of Ohio  
My Commission Expires  
September 30, 2026

**RECEIVED**

FEB 13 2023

Jackie McKee  
AuditorTax year 2022BOR no. 2022-28DTE 1  
Rev. 12/22County Holmes

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  | <u>Reuben H. Adams Riser</u>                                      |  | <u>14088 CR 100 Lakewood OH 44638</u> |
| 2. Complainant if not owner   |   |  |                                       |
| 3. Complainant's agent  |   |  |                                       |
| 4. Telephone number and email address of contact person   |   |  |                                       |
| <u>740-510-5401</u>   |   |  |                                       |
| 5. Complainant's relationship to property, if not owner   |   |  |                                       |
| If more than one parcel is included, see "Multiple Parcels" Instruction.  |   |  |                                       |
| 6. Parcel numbers from tax bill   |   | Address of property                              |                                       |
| <u>2800131-002</u>  |   |  |                                       |
|   |   |  |                                       |
|   |   |  |                                       |
| 7. Principal use of property <u>mini Farm</u>   |   |  |                                       |
| 8. The increase or decrease in market value sought. Counter complaints supporting auditor's value may have -0- in Column C. |   |  |                                       |
| Parcel number   | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value           |
|   |   |  |                                       |
|   |   |  |                                       |
|   |   |  |                                       |
| 9. The requested change in value is justified for the following reasons:  |   |  |                                       |

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale \_\_\_\_\_and sale price \$ 360,000 ; and attach information explained in "Instructions for Line 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ Unknown

14. 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.

15. 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 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 (printed) \_\_\_\_\_ Title (if agent) \_\_\_\_\_

Complainant or agent (signature) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_  
(Date) (Month) (Year)

Notary \_\_\_\_\_



**RECEIVED**

FEB 14 2023 DTE 2 Rev. 12/22

Tax year \_\_\_\_\_ BOR no. 2022-29  
County \_\_\_\_\_ Date received \_\_\_\_\_

**Jackie McKee**  
**Auditor**

### 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>NATHANIEL YODER</u>  | <u>4252 C.R. 160 MILLETSBURG OH. 44654</u>       |                             |
| 2) Complainant if not owner  |   |  |                             |
| 3) Complainant's agent   |   |  |                             |
| 4) Telephone number of contact person  | <u>330-231-0081</u>   |  |                             |
| 5) Email address of complainant  | <u>sam.y@berlingardensLLC.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>0100345003</u>  | <u>5</u>  | <u>T.R. 331 MILLETSBURG</u>                      |                             |
|  |   |  |                             |
|  |   |  |                             |
| 8) Indicate the reason for this complaint:   |   |  |                             |
| <input type="checkbox"/> The classification of property under RC 5713.041.<br><input type="checkbox"/> The classification of property under RC 319.302.<br><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.<br><input type="checkbox"/> The valuation of property on the agricultural land tax list.<br><input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).<br><input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.<br><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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>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 2/14/23 Complainant or agent Nathaniel Yoder Title (if agent) Owner

Sworn to and signed in my presence, this 14th day of February year 2023

Notary [Signature] Signature



**Kyle D. Miller**  
Notary Public, State of Ohio  
My Commission Expires  
February 20, 2024

## Instructions for Completing DTE 2

DTE 2  
Rev. 12/22

**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 that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the 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 original 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 are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as 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:** The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 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 failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** 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.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**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.



**RECEIVED**

FEB 15 2023

Jackie McKee  
Auditor

Tax year

2022

BOR no.

2022-30

DTE 1  
Rev. 12/22

County

Holmes

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  | Robert N. Hersteinberger   | 7466 CR. 189 Fred. OH. 44627                     |                             |
| 2. Complainant if not owner   |  |  |                             |
| 3. Complainant's agent  |  |  |                             |
| 4. Telephone number and email address of contact person   | 330-231-0088   |  |                             |
| 5. Complainant's relationship to property, if not owner   | If more than one parcel is included, see "Multiple Parcels" Instruction. |  |                             |
| 6. Parcel numbers from tax bill   | Address of property  |  |                             |
| 17-00555-000  | 7466 CR. 189 Fred. OH. 44627   |  |                             |
| 7. Principal use of property  | Homestead  |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C. |  |  |                             |
| Parcel number   | Column A<br>Complainant's Opinion of Value<br>(Full Market Value)        | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| 17-00555-000  |  | \$227,000.00                                     |                             |
|   |  |  |                             |
|   |  |  |                             |
| 9. The requested change in value is justified for the following reasons:  |  |  |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☒ No ☐ Unknown

14. 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.

15. 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 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 2-11-23 Complainant or agent (printed) Robert Hershberger Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Robert Hershberger

Sworn to and signed in my presence, this 11<sup>th</sup> day of February 2023  
(Date) (Month) (Year)

Notary Viola Leatherman



VIOLA LEATHERMAN  
Notary Public  
State of Ohio  
My Comm. Expires  
November 16, 2027



**RECEIVED**

FEB 16 2023

Jackie McKee  
Auditor

Tax year

2022

BOR no.

200831

DTE 1  
Rev. 12/22

County

Holmes

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  |   | Elliott L. Sheely 115 Bucky Drive Killbuck OH 44637 |                             |
| 2. Complainant if not owner   |   |   |                             |
| 3. Complainant's agent  |   |   |                             |
| 4. Telephone number and email address of contact person   |   |   |                             |
| 330-276-7221 ELSheely115@TWC.com  |   |   |                             |
| 5. Complainant's relationship to property, if not owner   |   |   |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.  |   |   |                             |
| 6. Parcel numbers from tax bill   |   | Address of property                                 |                             |
| 09-00191-000  |   | 115 Bucky Drive Killbuck OH 44637                   |                             |
|   |   |   |                             |
|   |   |   |                             |
| 7. Principal use of property Residential Living   |   |   |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C. |   |   |                             |
| Parcel number   | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value)    | Column C<br>Change in Value |
| 09-00191-000  | \$ 135,000  | \$ 152,860  | \$ 17,860                   |
|   |   |   |                             |
|   |   |   |                             |
| 9. The requested change in value is justified for the following reasons:  |   |   |                             |
| Had a home equity and they reappraise my house<br>For \$ 135,000 In 2022  |   |   |                             |

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_

13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☐ UnknownCopy of Appraisal Report  
Included



14. 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.

15. 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 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 2-13-2022 Complainant or agent (printed) Elliott L Sheely Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Elliott L Sheely

Sworn to and signed in my presence, this 2-13-2023 day of February 2023  
(Date) (Month) (Year)

Notary Tiffany D Stefano



Tiffany D Stefano  
Notary Public, State of Ohio  
My Commission Expires  
May 17, 2025

RECEIVED

FEB 17 2023

DTE 2

Rev. 12/22

Jackie McKee  
Auditor

Tax year 2021 BOR no. 2022-32  
County hulmes Date received 2/17/23

## 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>Timothy +melly Baplow</u>                                      | <u>13769 Town Ship Road 473, Lakesville, OH</u>  |                             |
| 2) Complainant if not owner  |   |  |                             |
| 3) Complainant's agent   |   |  |                             |
| 4) Telephone number of contact person  | <u>330-464-1120</u>   |  |                             |
| 5) Email address of complainant  | <u>HUNTERB-911@yahoo.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>28-00256-001</u>  | <u>11.147</u>   | <u>same</u>                                      |                             |
|  |   |  |                             |
|  |   |  |                             |
| 8) Indicate the reason for this complaint:   |   |  |                             |
| <input type="checkbox"/> The classification of property under RC 5713.041.<br><input type="checkbox"/> The classification of property under RC 319.302.<br><input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.<br><input type="checkbox"/> The valuation of property on the agricultural land tax list.<br><input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).<br><input checked="" type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.<br><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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
| <u>28-00256-001</u>  |   | <u>21-210,930 22 279,560</u>                     |                             |
|  |   |  |                             |
|  |   |  |                             |

10) The requested change is justified for the following reasons: Due to injuries requiring surgery and complications with daughters diabetic issues, filing the schedule F was overlooked by my wife and myself. Apologies we request reconsideration Thanks

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 Feb 16, 2023 Complainant or agent [Signature] Title (if agent) owner

Sworn to and signed in my presence, this 16th day of February year 2023

Notary [Signature]



MARY GALLEY  
Notary Public, State of Ohio  
Commission Expires  
10-19-2025

## Instructions for Completing DTE 2

DTE 2  
Rev. 12/22

**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 that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the 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 original 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 are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as 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:** The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 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 failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** 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.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**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.



**RECEIVED**FEB 23 2023  
JACKIE MCKEE  
AuditorTax year \_\_\_\_\_ BOR no. 2022-33DTE 1  
Rev. 12/22

County \_\_\_\_\_ 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   | Scott DAVENHAUER  | 6669 OAKDALE Rd. Mentor, OH 44060                |                             |
| 2. Complainant if not owner  |   |  |                             |
| 3. Complainant's agent   |   |  |                             |
| 4. Telephone number and email address of contact person<br>440-343-1129 Sammi12004@yahoo.com   |   |  |                             |
| 5. Complainant's relationship to property, if not owner  |   |  |                             |
| If more than one parcel is included, see "Multiple Parcels" Instruction.   |   |  |                             |
| 6. Parcel numbers from tax bill  |   | Address of property                              |                             |
| 13-01998-000   |   | 2995 STAMMHEIM Dr. millersburg Oh. 44654         |                             |
| 7. Principal use of property Weekend CABIN - Leisure -   |   |  |                             |
| 8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.  |   |  |                             |
| Parcel number  | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|  | \$75,000. <sup>00</sup>   | \$81,714. <sup>29</sup>                          | \$6,714. <sup>29</sup>      |
|  |   |  |                             |
|  |   |  |                             |
| 9. The requested change in value is justified for the following reasons:<br>The \$75,000. <sup>00</sup> Purchase Also included 4 other parcels, which also have higher Appraised Values ON The Tax Bill. |   |  |                             |

10. Was property sold within the last three years? ☒ Yes ☐ No ☐ Unknown If yes, show date of sale 10-21  
and sale price \$ 75,000.<sup>00</sup> ; and attach information explained in "Instructions for Line 10" on back.
11. 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.
12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.
13. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☐ No ☒ Unknown

14. 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.

15. 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 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 2-2-23 Complainant or agent (printed) Scott DAVENHAUER Title (if agent) \_\_\_\_\_

Complainant or agent (signature) *Scott Davenport*

Sworn to and signed in my presence, this 2<sup>nd</sup> day of February 2023  
(Date) (Month) (Year)

Notary *Katherine Miller*



KATHERINE MILLER  
NOTARY PUBLIC - OHIO  
MY COMMISSION EXPIRES  
06-28-25

**RECEIVED**

FEB 24 2023

Jackie McKee  
Auditor

Clear Form

Tax year 2022BOR no. 2022-34DTE 1  
Rev. 12/22County Holmes

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        | Myrna Kay Miller | 4257 Yackey Dr NW, Strasburg, OH 44680 |
| 2. Complainant if not owner | Atlee N. Miller  | 4257 Yackey Dr NW, Strasburg, OH 44680 |
| 3. Complainant's agent      |                  |  |

4. Telephone number and email address of contact person

330-878-7540, atleemillerconstruction@yahoo.com

5. Complainant's relationship to property, if not owner Owner's Husband

If more than one parcel is included, see "Multiple Parcels" Instruction.

6. Parcel numbers from tax bill

26-01408-000

Address of property

1472 CR 140, Sugarcreek, OH 44681

7. Principal use of property 3 acres farmed

8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

| Parcel number | Column A<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|---------------|---|--|-----------------------------|
| 26-01408-000  | 240,000   | 354,050  | 114,050                     |
|               |   |  |                             |
|               |   |  |                             |

9. The requested change in value is justified for the following reasons:

only 3 acres of this property are currently being used by a farmer. The home is unlivable and the chicken house and barn are strictly used for storage. The chicken house is otherwise unuseable. The dwelling on the property is not livable.

10. 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 10" on back.

11. 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.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13. Do you intend to present the testimony or report of a professional appraiser? ☒ Yes ☐ No ☐ Unknown



14. 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.

15. 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.

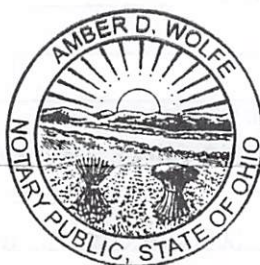
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 2-22-2023 Complainant or agent (printed) Atlee Miller Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Atlee Miller

Sworn to and signed in my presence, this 22 day of February, 2023  
(Date) (Month) (Year)

Notary Amber D. Wolfe



Amber D. Wolfe

NOTARY PUBLIC  
STATE OF OHIO

My Commission Expires  
August 12, 2025

**RECEIVED**

FEB 15 2023

Jackie McKee  
AuditorDTE 2  
Rev. 12/22Tax year 2022-23 BOR no. \_\_\_\_\_  
County \_\_\_\_\_ Date received \_\_\_\_\_**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   | Nelson Lawa Miller Trust  | 5231 T.R 353 Millersburg Oh                      |                             |
| 2) Complainant if not owner  |   |  |                             |
| 3) Complainant's agent   |   |  |                             |
| 4) Telephone number of contact person  | 330-231-0461  |  |                             |
| 5) Email address of complainant  | nelsonmiller863@gmail.com   |  |                             |
| 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                              |                             |
| 01-00087-000   | 6.42  | 5231 TR 353                                      |                             |
| 01-00396-002   | 47.7460   | 5683 TR 353                                      |                             |
| 01-00403-000   | 3.4110  | 5231 TR 353                                      |                             |
| 8) Indicate the reason for this complaint:   |   |  |                             |
| <input type="checkbox"/> The classification of property under RC 5713.041.<br><input type="checkbox"/> The classification of property under RC 319.302.<br><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.<br><input type="checkbox"/> The valuation of property on the agricultural land tax list.<br><input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).<br><input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.<br><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<br>Complainant's Opinion of Value<br>(Full Market Value) | Column B<br>Current Value<br>(Full Market Value) | Column C<br>Change in Value |
|  |   |  |                             |
|  |   |  |                             |
|  |   |  |                             |

10) The requested change is justified for the following reasons: To Return Properties to CAUV.

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 2-15-23 Complainant or agent Nelson E Miller Title (if agent) \_\_\_\_\_Sworn to and signed in my presence, this 15th day of February year 2023Notary Courtney BerryCOURTNEY BERRY  
Notary Public  
State of Ohio  
My Comm. Expires  
October 16, 2027

## Instructions for Completing DTE 2

DTE 2  
Rev. 12/22

**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 that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the 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 original 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 are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as 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:** The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 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 failure to present such evidence to the Board.

**NOTICE REGARDING LINE 5:** 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.

**INSTRUCTIONS FOR LINE 8.** Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

**The classification of property under RC 5713.041.** Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

**The classification of property under RC 319.302.** Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

**The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.** Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

**The valuation of property on the agricultural land tax list.** Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

**Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).** Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

**Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.** Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

**Denial of the partial exemption of a qualifying child care center under RC 323.16.** Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

**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.