

BOR TAX YEAR 2018		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (D2-F2=H2)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
PROPERTY OWNER	OWNER REQUESTED DISMISSAL FINAL DECISION											
STUBBS WILLIAM HAROLD & DAVIS SUSAN (SUSAN DAVIS)	AGREED DISMISSED HEARING OFFER WITHDRAWN	1	043-00000225-00	49,750	32,900	16,850	CSD	46,160	NO	Removed a detached garage from the record that does not currently exist.	YES	46,160
PARKE PROPERTY OF COSHOCTON LTD (VIJAY M PATIL)	OWNER REQUESTED DISMISSAL FINAL DECISION	2	044-00000089-00	810,200	325,000	485,200	RV	N/A	NO	Owners appeared to testify and present evidence of purchase agreement in the amount of \$350,000 upon which they were preparing to close.	N/A	350,000
WENTZ JEAN L TTEE (LYNNE W BASSETT)		3	029-00000518-00 029-00000373-00	484,410 639,680	111,200 121,090	373,210 518,590	RDGWD RDGWD	Reinstate CAUV	YES YES	Proof of commercial farming activity was provided and observed by appraisers.	YES YES	Reinstate CAUV
SHELDON AMY (BEV LARGE)		4	026-00095	56,500	10,000	46,500	RV	20,300	NO	Appraiser changed grade/condition of manufactured home to D/Average.	YES	20,300
RETTOS DONNA K (STEVEN OLIVER)		5	043-00003377-00	92,270	0	92,270	CSD	43,300	NO	Arm's Length Transaction sale of \$43,300 on January 8, 2019.	YES	43,300
WILLIAMSON WANITA TTEE OF THE WANETA WILLIAMSON REVOCABLE LIVING TRUST (DAVID W WILLIAMSON/ROBERT A SKELTON)		6	005-00000242-00 005-00000243-00 005-00000244-00 005-00000245-00 005-00000246-00 005-00000247-00 005-00000248-00 005-00000249-00 005-00000250-00	189,670 150,140 20,600 1,170 197,060 312,020 340,470 140,760 398,290	30,660 17,800 3,160 180 33,410 59,900 66,540 8,830 179,610	159,010 132,340 17,440 990 163,650 252,120 273,930 131,930 218,680	RV RV RV RV RV RV RV RV RV		YES YES YES YES YES YES YES YES YES	it was determined that the incident of recoupment being added occurred in tax year 2017. This was due to the renewal application not being completed and returned as mandated by Ohio R.C. 5713.31. The Auditor's Office records show that the required notifications were sent at the conversion of the property from the CAUV program. To remedy this omission, something should have been filed with Board of Revision by April 1, 2018 to be considered (ORC 5713.351). Your Complaint Against the Valuation of Real Property was filed on January 24, 2019. Since the complaint form was not filed in a timely manner to review the 2017 tax year, and the current Board of Revision has jurisdiction over only tax year 2018, the Coshocton County Board of Revision has no jurisdiction to hear this complaint regarding the recoupment charges. Therefore, a decision to dismiss has been issued. The results here reported are the final action of this board.	N/A	DENIED
BRADFORD JASON & ALBERTSON THOMAS R & CYNTHIA S (JASON BRADFORD/THOMAS R & CYNTHIA S ALBERTSON)		7	043-00005873-13	28,700	3,000	25,700	CSD	3,000	NO	Arm's Length Transaction sale of \$3000 on May 17, 2018.	YES	3,000
ALDRICH MANAGEMENT CO LLC (AARON JOHANN, VICE PRESIDENT PEAK 5 ADVISORS LLC/STEVEN R GILL WITH SLEGGs, DANZINGER & GILL CO. LPA)		8	043-00000050-00 043-00000050-02 043-00001503-00 043-00000050-04 043-00000050-05 043-00001420-00 043-00000050-03	8,041,140 399,050 45,080 764,800 101,520 30,000 76,370	5,101,190 253,150 48,450 485,180 64,400 19,030 28,600	2,939,950 145,900 -3,370 279,620 37,120 10,970 47,770	CSD CSD CSD CSD CSD CSD CSD		NO NO NO NO NO NO NO	A \$7,475,000 appraisal of parcels ending in 50-00, 50-05, 1420-00, and 1503-00 was submitted as evidence and the appraiser was present to give testimony and answer questions. No appraisal or other probative evidence was submitted to support a change in fair market value for the parcels ending in 50-02, 50-03, and 50-04.	N/A	7,298,400 45,080 101,520 30,000
ANNIN & CO INC (STEVEN R GILL FROM SLEGGs, DANZINGER & GILL CO. LPA)		9	043-00005792-00	3,565,440	2,500,000	1,065,440	CSD	FINAL DECISION	NO	A \$2,185,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions.	N/A	2,185,000
KING DEVON R & SMITH CAROLE L (DEVON KING)		10	043-15127029-00	131,700	85,000	46,700	CSD	99,380	NO	Appraiser added a minus 50% to lot pricing due to excess frontage.	YES	99,380
MARZA TIMOTHY P		11	023-00000179-02	70,700	45,000	25,700	RV	FINAL DECISION	NO	Owner appeared to testify and present evidence water damage and condition of dwelling. Onsite visit indicated dwelling condition should be Very Poor and triennial update factors do not apply to the buildings.	N/A	56,830
WILSON DUDLEY R JR & RHONDA L		12	003-00000011-05	95,220	84,150	11,070	RV	FINAL DECISION	NO	Owner appeared to testify regarding the condition of dwelling. Onsite visit indicated triennial update factors do not apply to the property and were removed.	N/A	91,070
WILSON RHONDA		13	027-00000158-00	33,710	30,360	3,350	RV	FINAL DECISION	NO	Owner appeared to testify regarding the condition of dwelling and location of the property. Onsite visit indicated triennial update factors do not apply to the property and were removed.	N/A	30,360
MASON BRENT J & LORI M		14	043-00004741-00	452,020	274,000	178,020	CSD	274,000	NO	Arm's Length Transaction sale of \$274,000 on October 19, 2018.	YES	274,000

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PROPERTY OWNER	AGREED DISMISSED HEARING OFFER WITHDRAWN OWNER REQUESTED DISMISSAL FINAL DECISION											
TAYLOR STEVE A & DEBORHA L		15	013-00001334-00	166,740	95,420	71,320	RV	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
YODER DENNIS L & ROSIE		16	042-00000466-00	95,440	12,860	82,580	RDGWD	Reinstate CAUV	YES	Proof of commercial farming activity and gross income was provided and observed by appraisers.	YES	Reinstate CAUV
COMMARATA MICHAEL J & MICHELLE L		17	043-00005873-24	40,360	3,000	37,360	CSD	3,000	NO	Arm's Length Transaction sale of \$3,000 on June 4, 2018.	YES	3,000
WATERS CHRISTINA A TTEE OF THE CHRISTINA A WATERS LIV TRUST 7/20/16		18	003-00000888-00	282,340	46,690	235,650	RV	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
YODER MOSIE R & LISA J		19	008-00000097-01	201,840	20,390	181,450	GARWY	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
HOWELL EDWARD F		20	043-00004929-00	19,660	3,000	16,660	CSD	114,460	NO	Dwelling was removed from the parcel ending in 6046-00 and added to the parcel ending in 4929-00 to correctly reflect the	YES	114,460
			043-00006046-00			0	CSD	3,670	NO		YES	3,670
BROWN JAMES K & MARY E		21	043-00006181-03	406,900	275,000	131,900	CSD	303,950	NO	Appraiser changed grade/condition of the dwelling to B-/Good to properly reflect property characteristics.	YES	303,950
ROSS DAYLE K		22	013-00085	5,440	1,000	4,440	RV	1,360	NO	Appraiser condition of manufactured home to Unsound due to the use of dwelling as a goat barn.	YES	1,360
BOUNCE DAVID J & BETTY J		23	026-00000698-00	273,720	229,190	44,530	RV	FINAL DECISION	NO	The owner testified that the contracted price for building the home on his land was \$273,000, but that it would have been \$100,000 less had he built it himself (Auditor's records reflect a value of \$203,440 on the dwelling by itself.) The Board's visit to the property revealed a large, nicely appointed dwelling in a rural setting, and indicated the grade and condition on record is correct at B/Very Good. No appraisal or other probative evidence was submitted to support a change in fair market value. *The owner also testified this property is a secondary residence and that it will be their retirement home, thus disqualifying it for owner occupancy credit, which had been applied since 1993. Ohio law requires correction back no more than five years. The enclosed bill reflects this correction – please use it for payment instead of the one recently received.	N/A	273,720
PETERSON JAMES K		24	032-00000183-00	318,780	102,940	215,840	RV		YES	Reinstate CAUV reduction and remove all recoupment	YES	Reinstate CAUV
JONES THEDA JO		25	043-00005064-00	93,490	76,520	16,970	CSD	84,500	NO	Appraiser determined that this property was in a neighborhood and tax year 2015 value range that triggered nearly a 22% increase with the triennial table changes. This property should have been no more than a 10% increase for tax year 2018.	YES	84,500
DROWN WILLIAM TODD TTEE OF DR REVOCABLE LIVING TRUST DATED 10/4/17 (FRANK C DENNIS)		26	003-00000116-00	526,320	116,700	409,620	RV	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
CUSIN JUDITH A & RICHARD E & LISA M		27	044-00000007-01	342,760	37,710	305,050	RV	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
RUSSELL DAVID JEFFREY		28	033-00000087-00	150,050	134,050	16,000	RV	134,570	YES	Property has had a homesite value included, when the old homesite has been vacated and converted into farmland. The change indicated will also remove the homesite value from the CAUV values and price it as the soil use requires.	YES	134,570
CANNON SCOTT & LAURA		29	026-00000047-02	322,030	202,760	119,270	RV	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
MADD INVESTMENTS LLC		30	043-00000265-00	304910	25000	279910	CSD	FINAL DECISION	NO	Owner appeared to testify regarding the condition of structure and cost to remove. The Board agreed that not only was there no value to the structure, but it actually was a liability and decrease land value.	N/A	2,420
	043-00000267-00		CSD				NO		1,440			
	043-00000270-00		CSD				NO		1,540			
	043-00000271-00		CSD				NO		1,540			
	043-00000272-00		CSD				NO		1,540			
	043-00000273-00		CSD				NO		1,540			
	043-00000275-00		CSD				NO		30,780			

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PROPERTY OWNER	AGREED DISMISSED HEARING OFFER WITHDRAWN OWNER REQUESTED DISMISSAL FINAL DECISION											
			043-00000276-00				CSD		NO			4,540
			043-00001507-00				CSD		NO			540
			043-00001509-00				CSD		NO			1,540
			043-00001511-00				CSD		NO			1,040
			043-00001516-00				CSD		NO			1,540
YODER JACOB A		31	023-00000080-04	450,590	356,750	93,840	RV	FINAL DECISION	NO	The onsite viewing indicated the grade of the barn portion of the structure should be a C grade, and the grade of the dwelling portion should be D-.	N/A	392,790
RODDY ANTHONY F & REBECCA S		32	027-00000366-00	34,470	24,110	10,360	RV	24,250	NO	Appraiser corrected the dimensions of the 2017 metal flat barn.	YES	24,250
MAST HENRY S & ELSIE M		33	008-00000274-09	298,510	208,070	90,440	GARWY	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
YODER DUANE A & DORA FERN		34	042-00000358-06	203,610	158,110	45,500	RDGWD	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV
SINKOVICH FRANK		35	029-00000163-07	33,630	22,650	10,980	RDGWD	28,140	NO	2009 detached garage was removed August 2018. Total value of structure was reduced by 50% since it was still standing for the first half of the tax year. Tax year 2019 will have zero value on the garage and show land value only, unless other new construction has occurred.	YES	28,140
YODER DELBERT A & KAREN		36	023-00000114-00	243,850	158,810	85,040	RV	FINAL DECISION	YES	Owner did not appear to provide additional testimony regarding activity and to explain the four submitted receipts for sales being consecutively numbered over an eleven	N/A	CAUV DENIED
JUERGENS MATTHEW M & VOHS MELISSA R		37	004-00000858-12	174,460	139,000	35,460	RV	139,000	NO	Arm's Length Transaction sale of \$139,000 dated July 12, 2017.	YES	139,000
REARIC DAVID M		38	017-00000086-00	140,560	125,200	15,360	RV	134,670	NO	Appraiser changed condition of the dwelling to Average to properly reflect property characteristics.	YES	134,670
REIS ANTHONY & MARIA HELENE		39	044-00000167-11	409,290	277,000	132,290	RV	344,210	NO	A fiduciary sale in the amount of \$277,000 for two parcels dated January 18, 2018 was taken into consideration. Sales of properties in which owners have passed away are not automatically considered arms-length as the owner is not a willing seller, and often the administrators are under time constraints. The Board is aware, however, that the fiduciary sales reflect an average of 80% of the market value.	YES	344,210
			044-00000167-35				RV		NO	Parcel does not exist		Parcel does not exist
HATHAWAY CHARLES III & PAULA J TTEE & ALBERT LAND INVESTMENTS LLC (CHARLES HATHAWAY III)		40	043-15111258-00	12,510	8,520	3,990	CSD	8,520	NO	A Owner provided testimony proving a 2015 sale for \$70,000 was an arm's length transaction during previous BOR hearing. Appraiser determined this value is still reflective of lot sales in the neighborhood.	YES	8,520
	043-15111259-00		7,650	5,100	2,550	CSD	5,100	NO	YES		5,100	
	043-15111292-00		11,250	7,500	3,750	CSD	7,500	NO	YES		7,500	
	043-15111293-00		11,250	7,500	3,750	CSD	7,500	NO	YES		7,500	
	043-15111294-00		11,250	7,500	3,750	CSD	7,500	NO	YES		7,500	
	043-15111295-00		11,250	7,500	3,750	CSD	7,500	NO	YES		7,500	
	043-15111296-00		11,250	7,500	3,750	CSD	7,500	NO	YES		7,500	
	043-15111297-00		9,570	6,380	3,190	CSD	6,380	NO	YES		6,380	
	043-15111298-00		9,570	6,380	3,190	CSD	6,380	NO	YES		6,380	
			043-15111299-00	9,180	6,120	3,060	CSD	6,120	NO		YES	6,120

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PROPERTY OWNER											
AGREED DISMISSED HEARING OFFER WITHDRAWN OWNER REQUESTED DISMISSAL FINAL DECISION											
HATHAWAY CHARLES III & PAULA J (CHARLES HATHAWAY III)	41	043-00005085-00	451,810	250,075	201,740	CSD	FINAL DECISION	NO	Owner appeared and provided testimony regarding the property and his method applied to the comparable sales he had found. Two sales (2017 & 2018) were presented with the purchase price being compared to the auditor's market value and the same ratio then was applied to the auditor's market value of the subject property (i.e. sales was xx% of market, so xx% applies to subject). A 2018 sale on the same street was not used that had a sales price higher than the auditor's market. Owner also testified that he would not sell it for the requested value of \$250,075. No appraisal or other probative evidence was submitted to support a change in fair market value. Onsite visit indicated a quality-built home comparable to other area homes, but also determined that the triennial update factor of +15% does not apply to the dwelling and was removed.	N/A	415,570
D & P WOODLAND LTD	42	021-00000791-02	59,780	30,000	29,780	RDGWD	39,960	NO	Pictometry images supported the acreage flooded as indicated in the sworn complaint form and appraiser added a minus 25% factor for flooding.	YES	39,960
OVERHOLD LARRY L & SANDRA C TTEE	43	029-00000830-00	20,960	11,000	9,960	RDGWD	16,920	NO	Appraiser added a minus 50% unimproved factor to the lot value. Miscellaneous building value of \$110 was removed.	YES	16,920
HAMMOND CAROL J	44	043-00003645-00	327,480	125,000	202,480	CSD	FINAL DECISION	NO	Owner appeared to testify regarding the condition of structure and cost to restore and repair. The Board agreed that there no value to the structure in its current condition.	N/A	87,750
BRINK ARCHIE R	45	040-00000041-01	25,810	10,000	15,810	RV	NO CHANGE	NO	The owner testified that, while he was making hay on part of the parcel, it would not make enough gross income to qualify for CAUV. Auditor's records reflect \$3000 per acre, a value that is supported by area sales. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	25,810
ATWOOD ANTHONY JOHN (ROBERT S ATWOOD)	46	033-00000077-01	336,800	98,700	238,100	RV	DISMISS	YES	It was determined that a person not authorized to sign the form was the filer of the complaint.	N/A	DISMISS
KENEPPER THOMAS W (WILLIAM & MARTHA MCMORROW)	47	043-00004222-00	50,990	10,000	40,990	CSD	9,000	NO	A fiduciary sale in the amount of \$7,200 dated January 8, 2019 was taken into consideration. Sales of properties in which owners have passed away are not automatically considered arms-length as the owner is not a willing seller, and often the administrators are under time constraints. The Board is aware, however, that the fiduciary sales reflect an average of 80% of the market value.	N/A	9,000
SHARROCK FARRILL (D PATRICK DEBOER ESQ)	48	022-00000046-00	64,650	28,000	36,650	RDGWD	46,100	NO	To properly reflect the characteristics of the structures, the appraiser: removed fixtures and changed functionality to 75% for lack of kitchen and changed dwelling condition to Fair.	YES	46,100
SHARROCK FARRILL (D PATRICK DEBOER ESQ)	49	022-00000096-00	55,060	15,000	40,060	RDGWD	22,370	NO	The Board of Revision arrived at this decision based upon the following items: o changed dwelling condition to Unsound.	YES	22,370
SETON COSHOCTON INC (WANKYN PARK, MBA, RYAN, FIFTH THIRD CENTER/TODD S SLEGG)	50	035-00000105-01	1,642,870	1,146,870	496,000	RV	DISMISS	NO	A \$1,225,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions.	N/A	1,148,890
		044-15300001-02	76,110	53,130	22,980	RV		NO	It was determined that parcels in more than one taxing district were listed under item 7 of the DTE 1.	N/A	76,110
HAMILTON LAURIE A & KEFFER RICK	51	030-00000238-00	180,990	125,000	55,990	NEWCT	133,480	NO	Appraiser changed 8 acres to "Waste" instead of Woodland. Appraiser changed the dwelling condition to Unsound and the outbuildings condition to Poor.	YES	133,480
ATWOOD ANTHONY JOHN	52	033-00000077-01	336,800	98,700	238,100	RV	Reinstate CAUV	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	Reinstate CAUV

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AGREED DISMISSED HEARING OFFER WITHDRAWN OWNER REQUESTED DISMISSAL FINAL DECISION												
WILSON JOHN KEITH		53	013-00000516-04	450,680	275,000	175,680	RV	344,850	NO	Appraiser changed the dwelling grade/condition to B-/Good to properly reflect the property's characteristics.	YES	344,850
WILSON COMMERCIAL RENTALS LLC (JOHN KEITH WILSON)		54	043-00004138-00	106,740	85,090	21,650	CSD	FINAL DECISION	NO	The owner appeared and testified about the history of the property and explained that he used a Charles G. Snyder appraisal done for a 2014 tax year Coshocton Common Pleas Court appeal and updated it himself to reflect values in tax year 2018. Mr. Snyder was not present. Rent income and some expenses were updated with current figures, but Reserves and Maintenance expenses, the vacancy estimate, and the capitalization rate was left with the 2014 numbers. Owner also testified that he was not a certified appraiser. The Board's visit to the property confirmed that, although outside access to the upstairs apartment is not apparent, all spaces – upstairs living quarters, and two businesses on the first floor – are currently rented. No other probative evidence was submitted to support a change in fair market value.	N/A	106,740
MISKIMEN ALFORD D		55	038-00000121-00	65,220	20,000	45,220	RV	19,930	NO	Appraiser changed the dwelling condition to Unsound and 25% functional to properly reflect the property's characteristics.	YES	19,930
OIL & GAS MINERAL FIND LP & A DELAWARE LIMITED PARTNERSHIP (SUMMERFIELD FARMS LLC/CHAD A ENDSLEY ESQ)		56	017-00000892-01	89,610	0	89,610	RV	0	MINERALS ONLY	Board determined the value of minerals was non-existent, since the purpose of the latest deed was to restore severed mineral rights to the surface.	YES	0
HARDING JOSEPH P & SHERRY F		57	005-00000313-00	39,640	7,000	32,640	RV	8,110	NO	Appraiser changed the structures' conditions to Unsound with 25% functionality to properly reflect the property's characteristics.	YES	8,110
ROBERTS JAMES CHRISTOPHER & MORRIS ANGELA R & DIXON DAVINA LYNNE		58	031-00000852-01 031-00000209-01	64,890 82,880	0 0	64,890 82,880	RV RV	0 0	MINERALS ONLY MINERALS ONLY	Board determined the value of minerals was non-existent, since the purpose of the latest deed was to restore severed mineral rights to	YES YES	0 0
WESTROCK CP LLC (RV LSD BOE/JACKIE LYNN HAGER HOOVER ESQ)		59	013-00000389-00 013-00001534-00	162,740 3,050	981,680 18,320	-818,940 -15,270	RV RV		NO NO	OWNER WITHDRAWN	N/A	WITHDRAWN
23711 AIRPORT ROAD OWNER LLC (RV LSD BOE/JACKIE LYNN HAGER HOOVER ESQ)		60	035-00000973-03	534,300	1,659,260	-1,124,960	RV		NO	SETTLEMENT BETWEEN PARTYS	N/A	WITHDRAWN
ROHR MATTHEW J & AMY M (REUBEN MILLER)		61	044-00000640-00 044-00000075-00 035-00000150-01	330,040	200,000	130,040	RV RV RV	DISMISS	NO NO NO	It was determined that parcels in more than one taxing district were listed under item 7 of the DTE 1.	N/A	DISMISS
FRY RUSSELL A		62	043-15102286-00 043-15102286-01	48,600 205,480	3,000 124,999	45,600 80,480	CSD CSD	DISMISS	NO NO	It was determined that a person not authorized to sign the form was the filer of the complaint.	N/A	DISMISS
SHARROCK FARRILL (D PATRICK DEBOER ESQ)		63	022-00000045-00	55,910	38,000	17,910	RDGWD	52,550	NO	The Board of Revision arrived at this decision based upon the following items: o changed condition of enclosed frame porch and garage to Very Poor.	YES	52,550
SADLER PAUL M & DONNA E		64	044-00000782-14	640,990	411,000	229,990	RV		NO	A \$500,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board.	N/A	500,000
NULEAF OHIO LIMITED AN OHIO LLC		65	043-00006408-00	362,540	275,000	87,540	CSD		NO	A \$220,000 appraisal for the commercial building and 10 manufactured home pads was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board. Onsite and Pictometry viewing of the property confirmed that there are spaces and apparent utility hookups for 11 manufactured homes. The value of a single pad as indicated on page 83 of the appraisal of \$8300/pad was added to the total appraisal.	N/A	228,300
ISACON LLC (ISABEL REISSER UNGUREAN)		66	043-00003376-00 043-00003179-00 043-00003494-00	70,300 75,650 54,180	47,500 67,500 45,000	22,800 8,150 9,180	CSD CSD CSD	47,500 67,500 45,000	NO NO NO	Properties had a 2015 appraisal done and approved by BTA and appraiser determined the properties were still within the parameters of the this determination.	YES YES YES	47,500 67,500 45,000

BOR TAX YEAR 2018		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (D2-F2=H2)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
PROPERTY OWNER	AGREED DISMISSED HEARING OFFER WITHDRAWN OWNER REQUESTED DISMISSAL FINAL DECISION											
ISACON LLC (ISABEL REISSER UNGUREAN)		67	043-00003836-00	7,360	6,000	1,360	CSD	6,000	NO	Properties had a 2015 appraisal done and approved by BTA and appraiser determined the properties were still within the parameters of the this determination.	YES	6,000
			043-00000700-00	30,800	10,000	20,800	CSD	10,000	NO		YES	10,000
			043-00000698-00	37,460	15,000	22,460	CSD	15,000	NO		YES	15,000
UNGUREAN ISABEL REISSER		68	043-00006528-00	433,410	373,550	59,860	CSD	373,550	NO	Properties had a 2015 appraisal done and approved by BTA and appraiser determined the properties were still within the parameters of the this determination.	YES	373,550
			043-00006529-02	1,630	1,450	180	CSD	1,450	NO		YES	1,450
			043-00006529-05	1,550	1,380	170	CSD	1,380	NO		YES	1,380
MCCOY GLEN L & MARGARET E (JEFFREY S & DEBORAH J CORDER)		69	043-00006483-00	186,080	167,000	19,080	CSD	FINAL DECISION	NO	Owner appeared to testify regarding the terms of the March 5, 2019 purchase price of \$149,000, sharing that it was not listed on the open market and no back and forth on the initial offer. An appraisal for financing purposes was also submitted, but the appraiser was not present and no weight was given to the appraisal. Auditor's record shows that it was a Fiduciary Deed. Sales of properties in which owners have passed away are not typically arms-length as the owner is not a willing seller, and often the administrators are under time constraints. An on-site viewing of the property indicated that the condition of the dwelling should be Very Good instead of Excellent, and that there was a brick patio present but not reflected in the auditor's records. Both these items were adjusted to arrive at the final Board value.	N/A	175,770
WHARTON LARRY E & APRIL F		70	043-00005693-01	329,070	295,000	34,070	CSD	295,000	NO	Arm's Length Transaction sale of \$295,000 dated October 3, 2018.	YES	295,000
CRAMBLETT JOSEPH A		71	035-00000718-00	118,550	58,000	60,550	RV	FINAL DECISION	NO	Owner appeared to testify regarding the property. An appraisal for financing purposes was also submitted, but the appraiser was not present and no weight was given to the appraisal. Auditor's record a May 23, 2018, sale for \$40,000 between family members. An on-site viewing of the property indicated that the dwelling was a manufactured home converted to real estate, and the values were set as a stick-built home. The functionality of the home was set to 55% to properly reflect the value and the value of an A/C that was non-existent was removed.	N/A	1,480
			035-00000719-00				RV		NO		N/A	57,920
			035-00000720-00				RV		NO		N/A	15,150
The owner did not appear to give testimony regarding rent income or other aspects. Onsite viewing did not indicate any change needed to dwellings' grades or conditions. No appraisal or other probative evidence was submitted to support a change in fair market value.		72	043-00002065-00	40,690	31,500	9,190	CSD	FINAL DECISION	NO	The owner did not appear to give testimony regarding rent income or other aspects. Onsite viewing did not indicate any change needed to dwellings' grades or conditions. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	40,690
HUNTER ANDREW J & JUNE E TTEE		73	042-00000129-00	62,150	50,000	12,150	RDGWD	47,690	NO	Appraiser changed the dwelling condition to Unsound to properly reflect the property's characteristics.	YES	47,690
JASON SEVEN LIMITED (LUIS JUARBE/DOUGLAS GILBERT)		74	043-00000638-00	4,110	225	3,890	CSD	270	NO	Arm's Length Transaction sale of \$300 dated August 9, 2018.	YES	270
			043-00000639-00	450	75	380	CSD	30	NO		YES	30
WODA OLDE HICKORY LIMITED PARTNERSHIP (KAREN H BAUERNSCHMIDT WITH VORYS, SATER, SEYMOUR & PEASE LLP/NICHOLAS M J RAY & KAREN H BAUERNSCHMIDT WITH VORYS, SATER, SEYMOUR & PEASE LLP)		75	017-00000214-02	83,340	38,000	45,340	RV	FINAL DECISION	NO	An Owner's Opinion of Value was compiled from various sources and submitted prior to the hearing. Mr. Zambori, Director of Accounting, with the assistance of Woda's attorney created it. Neither persons are certified appraisers and Mr. Zambori was not present. The Opinion of Value was based on per-unit methods used for apartment or townhome complexes and did not readily	N/A	83,340
			017-00000214-03	73,790	38,000	35,790	RV		NO			73,790
			017-00000214-04	89,610	38,000	51,610	RV		NO			89,610
			017-00000214-05	86,470	38,000	48,470	RV		NO			86,470
			017-00000214-06	91,180	38,000	53,180	RV		NO			91,180
			017-00000214-07	84,480	38,000	46,480	RV		NO			84,480
			017-00000214-08	89,480	38,000	51,480	RV		NO			89,480
			017-00000214-09	87,640	38,000	49,640	RV		NO			87,640
			017-00000214-10	80,910	38,000	42,910	RV		NO			80,910
			035-00000203-03	117,660	38,000	79,660	RV		NO			117,660
			035-00000203-04	108,140	38,000	70,140	RV	NO	108,140			

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PROPERTY OWNER	AGREED DISMISSED HEARING OFFER WITHDRAWN OWNER REQUESTED DISMISSAL FINAL DECISION											
WODA OLDE HICKORY LIMITED PARTNERSHIP (KAREN H BAUERNSCHMIDT WITH VORYS, SATER, SEYMOUR & PEASE LLP/NICHOLAS M J RAY & KAREN H BAUERNSCHMIDT WITH VORYS, SATER, SEYMOUR & PEASE LLP	76	035-00000203-05	113,640	38,000	75,640	RV	FINAL DECISION	NO	translate to the subject properties as they are individual homes on individual parcels/lots. The creators of the opinion took a total value for an apartment complex and attempted to allocate value on individual homes/lots, with no regard to the characteristics of either the home or lot. Although Ms. Bauernschmidt said that allocation did not matter to her client, the forms requested decreases ranging from \$42,910 up to a decrease of \$81,730. Appraisal methods that apply to single family homes would be more appropriately applied to the subject properties as the dynamics of the properties are significantly different. Onsite review revealed well-maintained, single family homes, some ranch, some multiple stories, with attached garages, and pleasing landscaping. Nothing about the property that the Board or appraiser saw justified changing the auditor's record of property characteristics such as measurements, construction, improvements, grade or condition. The testimony and Opinion of Value was unpersuasive and did not meet the burden of providing sufficient competent, probative evidence to support the amended opinion of value.	N/A	113,640	
		035-00000203-06	111,620	38,000	73,620	RV		NO			111,620	
		035-00000203-07	106,880	38,000	68,880	RV		NO			106,880	
		035-00000203-08	109,520	38,000	71,520	RV		NO			109,520	
		035-00000203-09	106,530	38,000	68,530	RV		NO			106,530	
		035-00000203-10	112,810	38,000	74,810	RV		NO			112,810	
		035-00000203-17	101,400	38,000	63,400	RV		NO			101,400	
		035-00000203-18	103,850	38,000	65,850	RV		NO			103,850	
		035-00000203-19	119,730	38,000	81,730	RV		NO			119,730	
		035-00000203-20	115,000	38,000	77,000	RV		NO			115,000	
		035-00000203-21	109,500	38,000	71,500	RV		NO			109,500	
		035-00000203-22	109,960	38,000	71,960	RV		NO			109,960	
		035-00000203-23	111,980	38,000	73,980	RV		NO			111,980	
		035-00000203-24	106,360	38,000	68,360	RV		NO			106,360	
		035-00000203-25	108,320	38,000	70,320	RV		NO			108,320	
		035-00000203-26	106,100	38,000	68,100	RV		NO			106,100	
		035-00000203-27	117,090	38,000	79,090	RV		NO			117,090	
		035-00000203-28	107,120	38,000	69,120	RV		NO			107,120	
		035-00000203-29	109,960	38,000	71,960	RV		NO			109,960	
		035-00000203-30	105,540	38,000	67,540	RV		NO			105,540	
035-00000203-31	106,360	38,000	68,360	RV	NO	106,360						
035-00000203-32	111,980	38,000	73,980	RV	NO	111,980						
035-00000203-33	109,330	38,000	71,330	RV	NO	109,330						
METZ NORMA R TRUST AGREEMENT DATED 9/20/89 (NORMA METZ TRUST & JAMES METZ)	77	014-00000304-00	430	0	430	RV	DISMISS	NO	it was confirmed that the date received, April 5, 2019, was outside the statutory filing deadline.	N/A	DISMISS	
SWARTZENTRUBER JOAS M	78	033-00000334-00	154,750	23,440	131,310	RV	FINAL DECISION	YES	Owner appeared and testified that nothing has been sold from the farm since he took ownership and that he had been told to cut grapevines. When asked about the April 2018 note in his file stating that it was vacant and only used for hunting, he stated that was basically all using it for right now. Onsite and Pictometry views of property showed no evidence of commercial farming activity and no Forestry Management Plan or agricultural product sales receipts were presented.	N/A	CAUV DENIED	