

BOR TAX YEAR 2019											
PROPERTY OWNER											
AGREED DISMISSED HEARING OFFER WITHDRAWAL OWNER REQUESTED DISMISSAL FINAL DECISION FILED WITH BTA BOLD ARE COUNTER COMPLAINTS											
CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION	
BIBLE DIANA L	1	002-00000483-03	REINSTATE CAUV		RIDGEWOOD	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV	
THOMPSON JASON A & CARLY C JLRS	2	043-00006379-07	449,010	225,000	-224,010	COSHOCTON		NO	Arm's Length Transaction sale dated September 25, 2017, for the price of \$225,000.	N/A	225,000
DOUGHTY JANET L & PAUL H TTEE	3	039-00000107-00	REINSTATE CAUV		TRI VALLEY	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV	
BRANIGER MARJORIE K TTEE OF THE MARJORIE K BRANIGER LIVING TRUST	4	029-00000603-00	150,530	135,000	-15,530	RIDGEWOOD	OWNER REQUESTED DISMISSAL				
LEGACY GIVING LLC (JEFFREY P MATHIAS)	5	043-00001431-00	497,750	460,000	-37,750	COSHOCTON	460,000	NO	Professional Fee Appraisal submitted and reviewed by county appraisers.	YES	460,000
SUTCO INC (WILLIAM T DROWN, ATTY)	6	043-00006034-00	298,870	150,000	-148,870	COSHOCTON	150,000	NO	Arm's Length Transaction sale of \$150,000 on May 15, 2019.	YES	150,000
MILLER JONATHAN A	7	017-00000477-00	REINSTATE CAUV		RIVER VIEW	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV	
TROYER JUNIOR	8	002-00000101-01	REINSTATE CAUV		RIDGEWOOD	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV	
YODER MAHLON A & EDNA E JLRS	9	023-00000255-01	101,120	74,000	-27,120	RIVER VIEW	74,000	NO	Arm's Length Transaction sale of \$74,000 on March 15, 2019.	YES	74,000
DOUGHTY WALTER F & LOIS M TRUST	10	017-00001066-00	REINSTATE CAUV		RIVER VIEW	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV	
MT VERNON FINANCE LLC	11	043-00002280-00	81,260	40,000	-41,260	COSHOCTON		NO	Owner testified that rent received on this property was \$300 per month. On-site review revealed a very small, odd-shaped lot that was nearly all used for the building. The Board set the value by using a simple gross rent calculation.	N/A	43,200
EMERSON LARRY D & CAROL J TTEE OF THE EMERSON REVOCABLE LIVING TRUST	12	017-00000674-00	96,670	85,000	-11,670	RIVER VIEW		NO	The complainant testified that the opinion of value was chosen because it was a small, two bedroom home built in 1955, no improvements had been made, and that was the value. He also stated that, if left as it currently stands on the records it will just keep increasing every three years. He did not confirm that he would sell the property for the requested \$85,000 when asked. The Board's visit to the property revealed a nicely kept property in a township with comparable sales ranging between \$85,000 and \$120,000. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	no change to fair market value
WILKINS CORNER, LLC (JOHN J SNYDER II & WILLIAM M OWENS ATTY)	13	043-00006056-00	259,590	150,000	-109,590	COSHOCTON	150,000	NO	Professional Fee Appraisal submitted and reviewed by county appraisers.	YES	150,000
LEWIS RICHARD & LESLIE JLRS	14	013-00001444-01	23,660	833	-22,830	RIVER VIEW	4,880	NO	Parcels revalued at agricultural price per acre instead of subdivision lots. Sale does not appear to be an arm's length sale (open market between a willing buyer/willing seller).	YES	4,880
		013-00001444-02	21,880	833	-21,050	RIVER VIEW	3,930	NO		YES	3,930
		013-00001444-03	21,880	833	-21,050	RIVER VIEW	3,930	NO		YES	3,930
HART MICHAEL D & REBECCA J JLRS	15	013-00001444-04	21,880	833	-21,050	RIVER VIEW	3,930	NO	Parcels revalued at agricultural price per acre instead of subdivision lots. Sale does not appear to be an arm's length sale (open market between a willing buyer/willing seller).	YES	3,930
		013-00001444-05	21,880	833	-21,050	RIVER VIEW	3,930	NO		YES	3,930
		013-00001444-06	21,880	833	-21,050	RIVER VIEW	3,930	NO		YES	3,930
ZIMMER PAMELA J & APPLE PAMELA J	16	029-00000136-00	71,330		-71,330	RIDGEWOOD	DISMISS	NO	After reviewing the Board of Revision form submitted, it was determined that the Complainant's Opinion of Value (Line 9, Column A) was left blank nor was there an opinion of value elsewhere in the complaint. With no change requested, there is no consideration required from the board.	DISMISS	DISMISS

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HERSHBERGER MARTY & RUTH & JLRS		17	033-00000267-00	179,700	144,600	-35,100	RIVER VIEW		NO	The complaint form listed the fact that the dwelling was destroyed as the reason for the requested reduction, but no details given as to date of destruction. Owner did not appear to give any further testimony or evidence. The Board's visit to the property revealed a new cabin in the place of the old dwelling. The dwelling has already been removed for tax year 2020. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	no change to fair market value
COOK TODD & LYNN SHEA JLRS		18	031-00000055-42	77,270	35,000	-42,270	RIVER VIEW		NO	Arm's Length Transaction sale dated April 10, 2019, for the price of \$37,800.	N/A	37,800
MILLER JOHN S & BETTY M JLRS		19	018-00001646-02	66,490		-66,490	RIDGEWOOD	DISMISS	NO	After reviewing the Board of Revision form, it was determined the Complainant's Opinion of Value (Line 9, Column A) was left blank nor was there an opinion of value elsewhere in the complaint. With no change requested, there is no consideration required from the board.	DISMISS	DISMISS
MEYER JEROLD A & GLORIA S & RONALD B & MARY C JLRS		20	042-00000237-00	REINSTATE CAUV			RIDGEWOOD	Reinstate CAUV value for full parcel.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
MILLER CONRAD J		21	002-00000534-00	27,980	14,000	-13,980	RIDGEWOOD	18,700	NO	Parcels purchased through three arm's length transactions on April 30, 2018 and totaling \$55,000.01.	YES	18,700
			002-00000497-00	43,640	22,000	-21,640	RIDGEWOOD	19,450	NO		YES	19,450
			002-00000496-00	23,300	12,000	-11,300	RIDGEWOOD	15,600	NO		YES	15,600
			002-00000494-00	1,250	500	-750	RIDGEWOOD	1,250	NO		YES	1,250
ROSS DAYLE		22	043-00001203-00	408,700	200,000	-208,700	COSHOCTON		NO	Owner testified that there was a December 2, 2019, auction with a declined high bid of \$145,000 and the property had been listed for \$200,000. He also said that he would be fine with the 2015 fee appraisal of \$294,000 that was submitted during a past Board of Revision on the same property. No appraisal was submitted with this complaint. Owner also testified that the parcel with the main building on it was leased to a church for \$1500 per month rent. The Board set the value by using a simple gross rent calculation on the parcel that is leased and decided no change on the two vacant parcels.	N/A	216,000
			043-00001205-00	6,500	4,000	-2,500	COSHOCTON		NO			6,550
			043-00000362-00	6,550	4,000	-2,550	COSHOCTON		NO			6,550
ROSS DAYLE K		23	043-00001404-00	5,850	4,000	-1,850	COSHOCTON		NO	Owner stated that the parcel beginning with 043 was a vacant lot and part of the properties included on complaint #22, separately determined for a change only to main parcel. In regards to the parcel beginning with 013, owner testified that the well was sulfur and water is overflow from neighbor's water tank. There are two septic systems, one for each of the two manufactured homes on the parcel. Both homes are being used for livestock. The Board set the value by reducing the value of the home site by 25% for being unimproved (no well).	N/A	5,850
			043-00001468-00	30,110	20,500	-9,610	COSHOCTON		NO			25,290
COBLENTZ MAYNARD D		24	002-00000529-00	REINSTATE CAUV			RIDGEWOOD	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
MOORE DOUGLAS C		25	033-00000074-00	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
			033-00000024-01	REINSTATE CAUV			RIVER VIEW	value/remove	YES		YES	
MILLER LEROY D		26	008-00000145-14	67,510	214,500	146,990	GARAWAY	200,060	NO	Arm's length transaction sale of \$200,055 on July 3, 2018.	YES	200,060
HILDEBRAND KENNETH W		27	010-00000300-00	97,850	56,242	-41,610	RIVER VIEW		NO	Owner appeared to testify regarding the April 30, 2019, bank sale price of \$56,242, sharing that it was a foreclosure, and had the copper wiring and other fixtures were stolen, and the heating radiators and water pipes frozen and broken. He also testified that he was working on the repair, but it is not completed. Because of this testimony, the functional depreciation was set at 50% to arrive at the final Board value.	N/A	60,010

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DECOSKY DEVELOPMENT CORPORATION (JOHN DECOSKY)											28	013-00000298-00	167,700	147,000	-20,700	RIVER VIEW		NO	Owner testified that rent received on this property was \$800 per month. On-site review revealed a property with an undesirable location: between a double-lane highway and a river. The Board set the value by using a simple gross rent calculation.	N/A	115,200
1300 SOUTH 2ND STREET LLC (RHODA S CROWN)											29	043-00005811-06	327,530	171,113	-156,420	COSHOCTON	171,110	NO	Arm's length transaction sale for \$171,113.60 dated August 12, 2019.	YES	171,110
KEIM JR JACOB J											30	005-00000085-00	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
NISLEY DAVID D & ROSIE JLRS											31	023-00000061-04	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
HAMILTON DALE E CO TTEE & ET AL											32	017-00000204-00	777,560	650,740	-126,820	RIVER VIEW		NO	Owner provided testimony as to the poor shape of the property. Based on this evidence and an on-site viewing of the property, it was decided to change the condition of the dwelling and two 1900s outbuildings to Unsound. These changes in the CAMA system resulted in the value determination.	N/A	738,900
COUNTER COMPLAINT BY RV LSD/JACKIE HAGER HOOVER ON HAMILTON DALE E CO TTEE & ET AL											32A	017-00000204-00	777,560	777,560	0	RIVER VIEW		NO			
BAUMER CARLA & CHARLES B											33	010-00000200-00	186950	N/A	#VALUE!	RIVER VIEW	DISMISS	NO	After reviewing the Board of Revision form, it was determined the Complainant's Opinion of Value (Line 9, Column A) was left blank nor was there an opinion of value elsewhere in the complaint. With no change requested, there is no consideration required from the board.	DISMISS	DISMISS
RICH RAYMOND W & ANNALIZA O JLRS											34	040-00000141-01	97110	0	-97,110	RIVER VIEW	91,900	NO	Shed determined to be personal property and value removed from total.	YES	91,900
OGLE ROBERT R & CONNIE J											35	016-00000082-00	142970	115000	-27,970	RIVER VIEW		NO	Owner provided testimony that this was a foreclosure and the property was in poor condition from previous owners. Based on this and an on-site viewing of the property, it was decided to change the condition of the dwelling to Fair. This change in the CAMA system resulted in the value determination.	N/A	111,500
MOSHOLDER CHARLES BRIAN TTEE OF THE MOSHOLDER LIVING TRUST DATED 6/15/10											36	027-00000152-04	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove recoupment on both parcels.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
MOSHOLDER CHARLES B											37	027-00000259-01	REINSTATE CAUV			RIVER VIEW		YES		YES	REINSTATE CAUV
TOMBLIN JIM D & KATHLEEN A											38	023-00000181-02	164960	N/A	#VALUE!	RIVER VIEW	DISMISS	NO	After reviewing the Board of Revision form submitted, it appeared the main request of your complaint was to have the value changed based on correct square footage. This is has been reviewed and corrected by the appraiser. According to tax records, this has already been addressed and the correct value is reflected on the records.	DISMISS	DISMISS

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SJNK OHIO PROPERTIES LLC	39	031-0000016-00	REINSTATE CAUV			RIVER VIEW		YES	Owner appeared to provide testimony regarding hay being harvested and sold as mulch and fenced pasture containing deer as the livestock. Views of property indicated fenced acreage and harvested fields that appear to be an uncultivated mixture of wild grasses.	N/A	Reinstate CAUV reduction and remove all recoupment on all parcels										
		031-00000314-01	REINSTATE CAUV			RIVER VIEW		YES													
		031-00000362-00	REINSTATE CAUV			RIVER VIEW		YES													
COUNTER COMPLAINT BY RV LSD/JACKIE HAGER HOOVER ON SJNK OHIO PROPERTIES LLC	39A	031-00000016-00	1199090	1468640	269,550	RIVER VIEW		YES	Arm's Length Transaction sale dated June 12, 2019, for the price of \$2,259,437. Owners testified that the sale price included approximately \$450,000 of non-real estate items, such as farm equipment, livestock, an existing lease, and the value of an on-going business concern. This would	N/A	1,177,970										
		031-00000314-01	379050	474480	95,430	RIVER VIEW		YES			379,050										
		031-00000362-00	252420	316320	63,900	RIVER VIEW		YES			252,420										
JS82 LLC (JEFF A POLAND)	40	021-00000671-04	380740	239964	-140,780	RIDGEWOOD	DISMISS	NO	After reviewing the Board of Revision form, it was determined that there is no parcel as described in the complaint and its attached evidence to change in tax year 2019. The deed processed our office on February 11, 2020 sale included a survey that created a new parcel number for 122.482 acres. Because of this, the parcel included in this complaint were non-existent in tax year 2019 and will not appear on the tax duplicate in the present form until tax year 2020.	DISMISS	DISMISS										
FECKNER LEONARD L & ERIC LEWIS JLRS	41	004-00000358-00	20490	?	#VALUE!	RIVER VIEW	DISMISS	NO	After reviewing the Board of Revision form, it was determined the Complainant's Opinion of Value (Line 9, Column A) was left blank nor was there an opinion of value elsewhere in the complaint. With no change requested, there is no consideration required from the board.	DISMISS	DISMISS										
JACOBS THOMAS E & MARY L	42	019-00000003-00	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove recoupment.	YES	Although the owner did not appear to testify, proof of commercial farming activity was provided with the complaint form and observed by appraisers.	N/A	Reinstate CAUV & remove all recoupment										
JONES RICHARD T	43	013-00000623-00	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove recoupment.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV										
EASTWOOD DOUGLAS C & RITA L JLRS	44	021-00000794-01	REINSTATE CAUV			RIDGEWOOD	Reinstate CAUV value/remove recoupment on both parcels.	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV										
EASTWOOD DOUGLAS C & RITA L & JLRS	45	010-00000861-01	REINSTATE CAUV			RIVER VIEW		YES		YES	REINSTATE CAUV										
COCHRAN WILLIAM	46	018-00000445-00	158,060	120,000	-38,060	RIDGEWOOD		NO	Owner provided photos and testimony as to the poor shape various aspects of the property. Based on this evidence and an on-site viewing of the property, it was decided to change the dwelling's condition to Fair, with a 25% functional depreciation. These changes in the CAMA system resulted in the value determination.	N/A	110,640										
BOHAM BUDDY (JUSTIN B STEVENS)	47	041-00000144-09	29,700	12,100	-17,600	TRI VALLEY	29,700	NO	A fiduciary sale in the amount of \$ 60,500 for two parcels dated February 4, 2020, was taken into consideration. Sales of properties in which owners have passed away are not automatically	YES	29,700										
		041-00000144-04	119,700	48,400	-71,300	TRI VALLEY	45,930	NO		YES	45,930										
YODER NORMAN C & INA JLRS	48	027-00000136-01	REINSTATE CAUV			RIVER VIEW		YES	Owner did not join to provide additional testimony regarding activity. 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 with either the complaint form or with the CAUV initial application.	N/A	denied CAUV and determined no change										

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PROPERTY OWNER												
AGREED DISMISSED HEARING OFFER WITHDRAWAL OWNER REQUESTED DISMISSAL FINAL DECISION FILED WITH BTA BOLD ARE COUNTER COMPLAINTS												
SPITLER ROBERT E (KIMBERLY JAMISON)		49	044-00000585-18	36,990	10,000	-26,990	RIVER VIEW		NO	Complainant and real estate agent both testified that these vacant parcels were offered multiple times with no buyers, and that these were some of the remaining unsold lots of a subdivision that were either undesirable or unbuildable without additional excavating costs. Also presented in evidence were two 2019 sales of vacant lots in the same subdivision for \$9,500 and \$15,000. The Auditor's records also reflected an additional 2019 sale for \$25,000. After on-site viewing of the lots in question, the Board confirmed that either the location or the topography of the lots would not be conducive to a homesite. Since acreage differed from lot to lot, the three comparable 2019 sales were used to calculate a price per acre (\$17,393/acre) and applied to the acreages of the subject parcels to reach the decided value.	N/A	13,030
			044-00000585-19	47,390	12,000	-35,390	RIVER VIEW		NO			18,370
			044-00000585-20	41,600	10,000	-31,600	RIVER VIEW		NO			13,430
COUNTER COMPLAINT BY RV LSD/JACKIE HAGER HOOVER ON SPITLER ROBERT E (KIMBERLY JAMISON)		49A	044-00000585-18	36,990	36990	0	RIVER VIEW		NO			
			044-00000585-19	47,390	47390	0	RIVER VIEW		NO			
			044-00000585-20	41,600	41600	0	RIVER VIEW		NO			
JAMISON KIMBERLY ANNE & MICHAEL S JLRS		50	044-00000585-03	59,600	15,000	-44,600	RIVER VIEW		NO	Complainant testified that these vacant parcels were unsold lots of a subdivision that are adjacent to their home, with the parcel ending in -10 being unbuildable without additional excavating costs. Also presented in evidence were two 2019 sales of vacant lots in the same subdivision for \$9,500 and \$15,000. The Auditor's records also reflected an additional 2019 sale for \$25,000. After on-site viewing of the lots in question, the Board confirmed that either the location or the topography of the lots would not be conducive to a homesite. Since acreage differed from lot to lot, the three comparable 2019 sales were used to calculate a price per acre (\$17,393/acre) and applied to the acreages of the subject parcels to reach the decided value.	N/A	16,500
			044-00000585-10	56,070	15,000	-41,070	RIVER VIEW		NO			15,520
COUNTER COMPLAINT BY RV LSD/JACKIE HAGER HOOVER ON JAMISON KIMBERLY ANNE & MICHAEL S JLRS		50A	044-00000585-03	59,600	59600	0	RIVER VIEW		NO			
			044-00000585-10	56,070	56070	0	RIVER VIEW		NO			
SPITLER ROBERT E (KIMBERLY JAMISON)		51	044-00000585-02	73,040	15,000	-58,040	RIVER VIEW		NO	Complainant and real estate agent both testified that this vacant parcel was offered multiple times with no buyers, and that this was one of the remaining unsold lots of a subdivision that was either undesirable or unbuildable without additional excavating costs. Also presented in evidence were two 2019 sales of vacant lots in the same subdivision for \$9,500 and \$15,000. The Auditor's records also reflected an additional 2019 sale for \$25,000. After on-site viewing of the lots in question, the Board confirmed that either the location or the topography of the lots would not be conducive to a building site. Since acreage differed from lot to lot, the three comparable 2019 sales were used to calculate a price per acre (\$17,393/acre) and applied to the acreage of the subject parcel to reach the decided value.	N/A	25,310
COUNTER COMPLAINT BY RV LSD/JACKIE HAGER HOOVER ON SPITLER ROBERT E (KIMBERLY JAMISON)		51A	044-00000585-02	73,040	73040	0	RIVER VIEW		NO			
RODERICK LAURIE L		52	014-00000982-00	94,240	82,240	-12,000	RIVER VIEW		NO	Owner provided testimony that one of the developed home sites should have been split out of parent parcel. Based on this and an on-site viewing of the property, it was decided to change the value of one acres from home site value to woodland value. This change in the CAMA system resulted in the value determination.	N/A	80,780
SINK OHIO PROPERTIES LLC (RV LSD/JACKIE HAGER HOOVER)		53	031-00000016-00	1,199,090	1,468,640	269,550	RIVER VIEW		NO	Arm's Length Transaction sale dated June 12, 2019, for the price of \$2,259,437. Owners testified that the sale price included approximately \$450,000 of non-real estate items, such as farm equipment, livestock, an existing lease, and the value of an on-going business concern. This would make the net sale price for the real estate \$1,809,440.	N/A	1,177,970
			031-00000314-01	379,050	474,480	95,430	RIVER VIEW		NO			379,050
			031-00000362-00	252,420	316,320	63,900	RIVER VIEW		NO			252,420

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HOLMES LIMESTONE CO (RV LSD/JACKIE HAGER HOOVER)	017-00001052-00	434,970	584,000	149,030	RIVER VIEW		NO	Arm's Length Transaction sale dated November 4, 2019, for the price of \$800,000.	N/A	584,000
	017-00000287-00	42,510	56,000	13,490	RIVER VIEW		NO			56,000
	017-00000105-00	123,760	160,000	36,240	RIVER VIEW		NO			160,000
DAKK LLC (RV LSD/JACKIE HAGER HOOVER)	044-00000721-00	109,800	267,270	157,470	RIVER VIEW		NO	Arm's Length Transaction sale dated November 12, 2019, for the price of \$270,000.	N/A	267,270
	044-00000715-00	2,730	2,730	0	RIVER VIEW		NO			2,730
JAD 1031 BUSINESS LLC (MICHAEL CINEFRA) (SIEGEL JENNINGS CO LPA)	020-00000131-00	3,870	1,770	-2,100	RIDGEWOOD		NO	Attorney Cecelia Hyun represented the owner and stated that a January 9, 2018, sale in the amount of \$125,000 was an arm's length transaction, but could not be a witness as the owners' attorney. No owners or other witnesses to the transaction were present to testify regarding the relationship between the two LLCs involved in the transfer, provide information on common ownership of the two LLCs, or whether the property was offered on the open market. Other than copies of the deed and conveyance, and a statement filed with the complaint form pointing to Ohio Revised Code and case law regarding arm's length transactions and the statement that the sale "has all the indicia of an arm's length transaction", no evidence was provided regarding the relationship or common ownership of the two LLCs involved in the transfer. Online research found the subject property listed for sale for \$250,000 and offered for lease or rent at \$2500 per month. This rent value lines up with the \$2,356.40 monthly rent provided by Ms. Hyun. A simple gross rent calculation would indicate market value of between \$339,000 and \$360,000. The testimony and submitted documents were unpersuasive and did not meet the burden of providing sufficient competent, probative evidence to support the amended opinion of value.	N/A	no change to fair market value
	020-00000132-00	256,340	117,690	-138,650	RIDGEWOOD		NO			
	020-00000133-00	12,050	5,540	-6,510	RIDGEWOOD		NO			
BLISSFIELD MEMORIES LLC (STEVEN C KEMPF)	020-00000214-01	REINSTATE CAUV			RIVER VIEW	Reinstate CAUV value/remove	YES	Proof of commercial farming activity was provided and observed by appraisers.	YES	REINSTATE CAUV
BLISSFUL WATERS PROPERTIES LTD (STEVEN C KEMPF)	005-00000214-00	REINSTATE CAUV			RIVER VIEW	recoupment on both farms (total of three parcels)	YES		YES	REINSTATE CAUV
	005-00000216-00	REINSTATE CAUV			RIVER VIEW		YES		YES	REINSTATE CAUV
WOODBURY PROPERTIES LTD (JASON PENDOLA)	043-00006502-00	1,125,200	N/A	#VALUE!	COSHOCTON	DISMISS	NO	After reviewing the Board of Revision form, it was determined that a person not authorized to sign the form was the filer of the complaint at the time of filing. Although a subsequent deed was executed on May 1, 2020, the file date was March 30, 2020, and you are not authorized to file a board of revision pursuant to Ohio Revised Code 5715.19. It was also determined that the Complainant's Opinion of Value (Line 9, Column A) was left blank nor was there an opinion of value elsewhere in the complaint. With no change requested, there is no consideration required from the board.	DISMISS	DISMISS
RIDENOUR ROGER W & POTTER DARLENE R	021-00000169-00	72,400	61,540	-10,860	RIDGEWOOD		NO	Owners provided testimony about the extreme flooding in the area that closed the road, and that it should be reflected in the property value. They also testified that approximately 1.5 acres on the parcel ending in -02 flooded regularly. Based on this and an on-site viewing of the property, it was decided to change the value of 1.5 acres from pasture value to wetland value on the parcel ending in 02, and the value of 7.6 acres from residual value to pasture value on the parcel ending in -00. This change in the CAMA system resulted in the value determination.	N/A	68980
	021-00000169-02	102,710	87,304	-15,410	RIDGEWOOD		NO		N/A	98840

BOR TAX YEAR 2019											
PROPERTY OWNER											
AGREED DISMISSED HEARING OFFER WITHDRAWAL OWNER REQUESTED DISMISSAL FINAL DECISION FILED WITH BTA BOLD ARE COUNTER COMPLAINTS											
	CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
	61	020-00000681-00	51,170	35,000	-16,170	RIDGEWOOD	23,000	NO	Arm's length transaction sales for \$23,000 dated July 26, 2018, and for \$28,000 dated February 16, 2018.	YES	23,000
	62	043-00002891-00	57,040	35,000	-22,040	COSHOCTON	28,000	NO		YES	28,000
	63	043-00004427-00	10,830	69,000	-61,000	COSHOCTON	1,040	NO	A fiduciary/POA sale in the amount of \$ 69,000 for four parcels dated October 29, 2019, was taken into consideration. Sales of properties on behalf of absent or deceased owners 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	YES	1,040
		043-00004428-00	10,640			COSHOCTON	1,040	NO		YES	1,040
		043-00004429-00	104,930			COSHOCTON	80,570	NO		YES	80,570
		043-00004430-00	3,600			COSHOCTON	3,600	NO		YES	3,600
	64	003-00000248-01	1,465,150	16,000	-1,449,150	RIVER VIEW		NO	<p>Attorneys for the owner presented the chain of title as they perceived it, explained the difference between the taxation of oil and gas rights on production and other mineral rights on reserve, and also mentioned the acreage may also be incorrect. Witnesses were also called who testified that the intent of the purchase agreement was for oil and gas rights only. The recorded deed (OR Vol704/Pg1) states "All of the oil, gas, and other minerals in and under..." and Section 5713.04 of the Ohio Revised Code requires the auditor to tax separately any minerals that are owned by different owners than those owning the surface. The auditor's records' acreage matched the mineral acreage of the subject parcel listed on the deed. The auditor reviewed this deed to try to identify the written legal description that corresponds with the subject parcel, which was included in the list of parcel id numbers on the first page of Exhibit A of the deed. The subject parcel was one of four auditor's parcel numbers listed collectively as "Parcel 4", but the written legal description was nearly 300 pages long, with dozens of exceptions and there were at least eight different "Parcel 4"s described in various townships and acreages. The subject parcel is currently under an appealed tax foreclosure. The Special Prosecutor appointed to do county foreclosures was asked (after the hearing) to share his title work in regards to the case. He shared deed references in the chain of title and emailed "The pertinent deed is the one into Diversified wherein it clearly states it is for all mineral interests. There is no way for the County to know whether Eclipse owned all the minerals or just the oil and gas." In situations where other taxpayers received unintended mineral rights or the wrong description is used on a deed, the auditor's policy is to recommend the owner talk to an attorney about having a corrective deed prepared and presented. The corrective deed could include the types of mineral interests intended for transfer and an accurate description of the parcels involved. This typical remedy would also address the issues in this case and would be worthwhile for the complainant to pursue. The Board did not address any changes to the fair market value as no probative evidence or testimony was presented in regards to the complainant's opinion of value as listed on the complaint form.</p>	N/A	no change to fair market value or to the classification
	64A	003-00000248-01	1,465,150	1465150	0	RIVER VIEW		NO			

BOR TAX YEAR 2019		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
PROPERTY OWNER												
AGREED DISMISSED HEARING OFFER WITHDRAWAL OWNER REQUESTED DISMISSAL FINAL DECISION FILED WITH BTA BOLD ARE COUNTER COMPLAINTS												
PEABODY COAL CO & R & F COAL (NICHOLAS M J RAY & STEVEN L SMISECK)		65	013-00000613-06	3,170,600	34,000	-3,136,600	RIVER VIEW		NO	Attorneys for the owner presented the chain of title as they perceived it, explained the difference between the taxation of oil and gas rights on production and other mineral rights on reserve, and also mentioned the acreage may also be incorrect. Witnesses were also called who testified that the intent of the purchase agreement was for oil and gas rights only. The recorded deed (OR Vol704/Pg1) states "All of the oil, gas, and other minerals in and under..." and Section 5713.04 of the Ohio Revised Code requires the auditor to tax separately any minerals that are owned by different owners than those owning the surface. The auditor's records' acreage matched the mineral acreage of the subject parcel listed on the deed. The auditor reviewed this deed to try to identify the written legal description that corresponds with the subject parcel, which was included in the list of parcel id numbers on the first page of Exhibit A of the deed. The subject parcel an auditor's parcel number listed singly as "Parcel 5 4518.311acres", but the written legal description was nearly 300 pages long, with dozens of exceptions and there were at least three different "Parcel 5"s described in various townships and acreages. The subject parcel is currently under an appealed tax foreclosure. The Special Prosecutor appointed to do county foreclosures was asked (after the hearing) to share his title work in regards to the case. He shared deed references in the chain of title and emailed "The pertinent deed is the one into Diversified wherein it clearly states it is for all mineral interests. There is no way for the County to know whether Eclipse owned all the minerals or just the oil and gas." In situations where other taxpayers received unintended mineral rights or the wrong description is used on a deed, the auditor's policy is to recommend the owner talk to an attorney about having a corrective deed prepared and presented. The corrective deed could include the types of mineral interests intended for transfer and an accurate description of the parcels involved. This typical remedy would also address the issues in this case and would be worthwhile for the complainant to pursue. The Board did not address any changes to the fair market value as no probative evidence or testimony was presented in regards to the complainant's opinion of value as listed on the complaint form.	N/A	no change to fair market value or to the classification
COUNTER COMPLAINT BY RV LSD/JACKIE HAGER HOOVER ON PEABODY COAL CO & R & F COAL (NICHOLAS M J RAY & STEVEN L SMISECK)		65A	013-00000613-06	3,170,600	3,170,600	0	RIVER VIEW		NO			
GRASON PROPERTIES LLC		66	043-00004180-00	960,520	400,001	-560,520	COSHOCTON		NO	Arm's Length Transaction sale dated November 13, 2019, for the price of \$401,000.	N/A	401,000