

BOR TAX YEAR 2021 PROPERTY OWNER		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER (CAUV)	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
AGREED	DISMISSED											
JOHNSON HARRY & DARLENE S		1	043-0000656423	207,640	175,000	-32,640	COSHOCTON	175,000	N	Arm's length sale dated October 8, 2020, in the amount of \$175,000.	N/A	175,000
RANDES DAVID JACKSON JR		2	043-00001210-00	46,650	20,000	-26,650	COSHOCTON	20,000	N	May 28, 2021, arms-length sale in the amount of \$20,000.	YES	20,000
T & B RENTALS LLC		3	043-15102286-00	37,190	107,000	-29,250	COSHOCTON	37,190	N	August 2, 2019, arms-length sale in the amount of \$110,000. No change to classification: number of rental units and parking lot on adjacent lot constitutes commercial use/class.	YES	37,190
			043-15102286-01	99,060			COSHOCTON	72,810	N		YES	72,810
J SUTTON PROPERTIES LTD		4	043-00000957-00	92,340	54,410	-37,930	COSHOCTON			Owner's opinion of value was based on 1/1/2018 triennial update value and answered 'depends' when asked if the company would sell it for that price. On-site visit by the Board and county appraiser found well-kept property equal to or nicer than neighboring properties, and Auditor's records reflect several sales in the same neighborhood ranging from \$98k to \$130k, supporting the fair market value assigned. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	NO CHANGE
WARSAW WARRIORS LTD		5	014-00000096-06	REINSTATE CAUV			RIVER VIEW	REINSTATE	Y	Proof of commercial farming activity and acreage was provided and observed by appraisers.	YES	REINSTATE CAUV
MIZER JOHANNA M & DANIEL E		6	021-00000589-03	19,600	3,500	-16,100	RIDGEWOOD	3,750	N	Dwelling determined to be 0% functional with no value. Homesite value removed and all 1.216 acres priced as pasture.	YES	3,750
HOTHEM HOMESTEAD FARM LLC (DANIEL L HOTHEM)		7	023-00000108-00	REINSTATE HOMESTEAD			RIVER VIEW			Owner testified that he is not contesting the denied exemption because LLCs do not qualify. Auditor's Office had followed procedures applied to all discovered non-qualifying properties and applied unpaid taxes as understood under Ohio RC section 323.153(C)(3) which instructs prior years' charges to be imposed. This interpretation of the application of charges was confirmed by a Prosecutor's opinion dated July 27, 2022. No DTE 105B (Continuing Application for Homestead Exemption) had been submitted to the Auditor's Office as required by the owner(s) indicating change in homestead qualifications. The DTE 101 (Statement of Conveyance Homestead Property) filed with the deed is to notify parties of a real estate transfer that the property had a homestead exemption. Homestead records cannot be changed on future years, and the in-office practice of copying DTE 101 for Homestead verification by Auditor's Office employees was not being done during the time of the subject property's transfer. This practice is not required by Ohio Revised Code.	N/A	NO CHANGE
COCKERILL GARY L & MARY L		8	041-00000102-00	278,550	278,550	0	TRI VALLEY	258,580	N	Dwelling condition entered as a Very Good, while appraiser's workpapers marked it as Average – corrected to average. Removed fireplace additional pricing.	YES	258,580
PAHOUNDIS JOHN		9	010-00000463-00	17,570	11,540	-6,030	RIVER VIEW	11,540	N	Appraiser determined all structures listed should be removed.	N/A	11,540
HAUNER THOMAS J & SHIRLEY M		10	014-00000639-01	17,930	15,890	-2,040	RIVER VIEW	15,720	N	Appraiser determined structure listed as 4-side open pole building (AP6) was personal property and it was removed from record.	YES	15,720
LONGSWORTH TERRY L & SHARON K		11	020-00000359-00	185,830	140,000	-45,830	RIDGEWOOD	137,530	N	Evidence presented of listing with a local realtor indicating support of requested value.	YES	137,530
			020-00000765-00	9,910	8,400	-1,510	RIDGEWOOD	9,910	N		YES	9,910
			020-00000766-00	2,460	1,500	-960	RIDGEWOOD	2,460	N		YES	2,460
HOTMAN CHERYL L		12	029-00000773-00	16,360	11,150	-5,210	RIDGEWOOD	11,150	N	Appraiser determined structure listed as RS1 12 x 16 and AP1 16 x 20 were personal property and they were removed from record.	YES	11,150

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AGREED	DISMISSED											
FRY KAREN S		13	037-00036	11,020	6,000	-5,020	COSHOCTON			On-site review revealed the manufactured home was in Average condition instead of Good condition and records were changed to reflect this. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	8,270
FRY KAREN		14	037-00000426-00	9,000	14,260	5,260	COSHOCTON				N/A	NO CHANGE
EMERSON RICHARD R		15	016-00000432-00	75,750	55,040	-20,710	RIVER VIEW			Owner's opinion of value was based on 1/1/2018 triennial update value and answered 'not ready to sell' when asked if he would sell it for that price. Owner testified regarding the amount of increase in taxes as compared to neighboring properties, considering no changes were made to the property. GIS records and on-site visit by the Board and county appraiser revealed a 3+ acre tract with a garage and out buildings (parcel number 016-0000068-00) immediately behind the property that is surveyed as "adjoiner only", indicating that both parcels would have to be sold together. Total fair market value of two parcels is \$111,740, 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	NO CHANGE
NORMAN JERRY LEE & SHIRLEY M		16	029-00000302-00	94,420	85,000	-9,420	RIDGEWOOD	84,940	N	Appraiser determined dwelling should be Average condition instead of Good. Fireplace pricing removed.	YES	84,940
MEDLEY MABEL L (RANDY MEDLEY (POA))		17	043-00002583-00	51,430	38,000	-13,430	COSHOCTON	41,030	N	Appraiser determined dwelling Grade/Condition should be D-/Fair instead of D0/Average.	YES	41,030
HARSH SHERRY L		18	009-00000276-02	140,790	115,000	-25,790	RIDGEWOOD	124,290	N	Appraiser determined dwelling should be listed as Poor condition instead of Fair. Glazed Tile Milkhouse condition also changed – from Average to Poor.	YES	124,290
BATES WALTER L & MARY R		19	021-00000739-01	228,840	205,000	-23,840	RIDGEWOOD	223,660	N	Appraiser changed pricing for 550 square feet finished basement to 550 square feet rec room.	YES	233,660
BONICE RICHARD E & REBECCA S		20	043-00006084-00	4,780	930	-3,850	COSHOCTON	1,190	N	Appraiser added a -.75 influence factor for size and shape to the lot.	YES	1,190
ICKES ALDEN L & ALDEN L II		21	021-00000737-08	52,390	36,790	-15,600	RIDGEWOOD	40,560	N	Appraiser determined acreage was priced at undeveloped residual and should be woodland pricing.	YES	40,560
MULLETT TERRI R		22	026-00000439-00	88,430	72,000	-16,430	RIVER VIEW	73,850	N	Appraiser corrected size on AL1 from 15 x 18 to 12 x 15 and corrected AB1 (Bank Barn) listing to AP4 (1-side Open Pole Building).	YES	73,850
THE HOME LOAN SAVINGS BANK (KYLE HAMILTON)		23	043-00000838-00	957,920	495,000	-462,920	COSHOCTON			Owner's representative stated that the percentage of increase was not appropriate and pointed to several area sales with an average sale price of \$19.55 per square foot (psf). However, on the 550 Main Street comparable, Auditor's records reflect \$34.80 psf. Owner's representative testified subject property was currently at \$56.74 psf; Auditor's records show, with basement area, psf is \$36.93. Most of the testimony was in regards to the parcel ending in 838-00, including that 20% to 25% of the 2nd floor is being rented for \$1200/month to a 3rd party. The parcel ending in 3706-00 has had a building removed, which will adjust tax year 2022 due to the tax lien date. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	NO CHANGE
			043-00003699-00	33,410	10,000	-23,410	COSHOCTON				N/A	
			043-00003695-00	16,700	5,000	-11,700	COSHOCTON				N/A	
			043-00003706-00	68,550	39,610	-28,940	COSHOCTON				N/A	
THE HOME LOAN SAVINGS BANK (KYLE HAMILTON) (CSD BOE) (TESS TANNEHILL ESQ)		23A	043-00000838-00	957,920	957,920	0	COSHOCTON				N/A	
			043-00003699-00	33,410	33,410	0	COSHOCTON				N/A	
			043-00003695-00	16,700	16,700	0	COSHOCTON				N/A	
			043-00003706-00	68,550	68,550	0	COSHOCTON				N/A	
ATHENS ALEXANDER P TTEE OF THE ALEXANDER P ATHENS TRUST 10/10/16 (ALEXANDER P ATHENS)		24	003-00000507-00	116,950	105,140	-11,810	RIVER VIEW	71,160	N	Appraiser determined the outbuilding listed on the parcel is personal property and not real.	YES	71,160
DULING DANIEL W & BONNIE L		25	021-00000091-00	225,680	unknown		RIDGEWOOD			No Opinion of Value placed on complaint		DISMISSED

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AGREED	DISMISSED											
SPITLER ROBERT (KIMBERLY A JAMISON (POA))		26	044-0000713-00	7,610	0	-7,610	RIVER VIEW	0	N	Entire parcel in road/highway right of way.	YES	0
THOMPSON BUSINESS CENTER LLC		27	043-0000418-00	980,020	401,000	-579,020	COSHOCTON	460,000	N	Appraisal submitted as evidence and supporting the value as of the tax lien date of January 1, 2021.	YES	460,000
LEGACY GIVING LLC (JEFFERY MATHIAS)		28	043-00001431-00	662,380	475,000	-187,380	COSHOCTON			A Real Estate Evaluation Report done for this commercial property by Brenton Bonanno, Licensed Residential Appraiser, as of March 3, 2022, was presented. The form indicated it was to be used "for transactions which do not require a real estate appraisal." This was dismissed as hearsay because the appraiser was not present for questioning. No other probative evidence was submitted to support a change in fair market value.	N/A	NO CHANGE
LEGACY GIVING LLC (CSD BOE) (TESS TANNEHILL ESQ)		28A	043-00001431-00	662,380	662,380	0	COSHOCTON				N/A	
MULLETT WILLIAM E & DIANA R		29	014-00000438-00	778,340	690,000	-88,340	RIVER VIEW	692,440	N	Appraiser determined that the actual pricing of the 118 x 140 should be \$8.38/square foot and new appraisal AP1 tables should have had an 'excess size' pricing. New pricing applied to 2012 AP1.	YES	692,440
BIBLE BRENT A & TRICIA A		30	017-00001277-02	307,340	247,110	-60,230	RIVER VIEW	282,000	N	Based on comparable sales in area.	YES	282,000
LAWRENCE SHANNON M		31	020-00000236-00	134,590	110,000	-24,590	RIDGEWOOD	134,350	N	Auditor's in-house appraiser determined the primary use was Residential. On-site review by the Board and county appraiser supports an "average" condition instead of "good" condition on all structures. Owner testified she would not sell it for the \$110k listed as opinion of value and was unwilling to share income information that may have supported a different value on the commercial building located on the property. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	134,350
ZACHAR STEPHEN		32	033-00000138-00	22,850	6,570	-16,280	RIVER VIEW	6,560	N	Appraiser confirmed house was completely collapsed and no homesite pricing should be applied.	YES	6,560
MILLER ZACHARY A & BREANN L		33	018-00000093-01	REQUESTING OFTL ADDED			RIDGEWOOD	323,510	N	Evidence submitted that ODNR failed to certify OFTL timely and it should have been applied for tax year 2021.	YES	323,510
			018-00000021-00				RIDGEWOOD	13,410	N		YES	13,410
BUDDIES PLACE LLC (SCOTT BAGI)		34	040-00000076-00	225,870	150,000	-75,870	RIVER VIEW	150,000	N	August 13, 2021 arms-length sale in the amount of \$150,000.	YES	150,000
RODDY ANTHONY F & REBECCA S		35	033-00000892-00	197,620	162,670	-34,950	RIVER VIEW	168,660	N	Appraiser determined dwelling should have 0% functionality factor applied and shed and 20 x 26 flat barn should have Poor Condition applied.	YES	168,660
GEOG CLARENCE J & RONDA K		36	026-00000284-01	316,420	250,000	-66,420	RIVER VIEW	276,160	N	Appraiser determined dwelling should reflect Average condition instead of Good. Also, the 19.50 acres undeveloped residual was changed to woodland pricing.	YES	276,160
CLOUGH CHARLES R		37	018-00000091-00	131,380	75,060	-56,320	RIDGEWOOD	77,790	N	Appraiser determined dwelling is still at only 50% complete.	YES	77,790
RAHN WILLIAM G SR TRUSTEE & RAHN ANNA MAE TRUSTEE &		38	027-00000205-00	436,160	425,840	-10,320	RIVER VIEW	429,980	N	Appraiser viewed the property and adjusted the Manufactured Home and the 26 x 28 pole building condition to Poor.	YES	429,980

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PROPERTY OWNER	AGREED DISMISSED HEARING OFFER WITHDRAWAL OWNER REQUESTED DISMISSAL FINAL DECISION FILED												
SHROYER CHRIS A & PAMELA E		39	017-0000331-08	258,170	239,120	-19,050	RIVER VIEW			Owner's testimony and evidence submitted with form pointed to rate of increase compared to neighboring properties instead of subject property value. Owner stated he would not sell the property for the \$239k listed as the opinion of value. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	NO CHANGE	
KOPP TIMOTHY W & BRENDA J		40	018-0000921-03	135,910	80,000	-55,910	RIDGEWOOD			Owner did not appear to give any further testimony or evidence. Property history showed decrease for a period of time following the 2019 flood after DTE 26 was filed on 7/23/2019. Neither the Board's visit to the property nor historic overhead photography showed indication of repeat flooding or flood damage. No appraisal or other probative evidence was submitted to support a change in fair market value.	N/A	NO CHANGE	
			018-0000921-04	1,210	1,000	-210	RIDGEWOOD				N/A	NO CHANGE	
WARD DONALD O & AGNES P		41	029-0000007-00	98,930	75,000	-23,930	RIDGEWOOD			Owner evidence and testimony with complaint as well as on-site review revealed that subject property was on the lower end of average and should not have had the neighborhood building factor of 1.35 applied. Owner also testified that the 8 x 12 lean-to on record was removed during 2021 and will be removed from the tax record for tax year 2022.	N/A	78,210	
WAL-MART REAL ESTATE BUSINESS TRUST (BRANDON CAPLENA) (SIEGEL JENNINGS CO LPA/VICTOR V ANSELMO ESQ)		42	035-0000973-02	8,780,800	6,400,000	-2,380,800	RIVER VIEW		N	A \$6,500,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board.	N/A	6,500,000	
WAL-MART REAL ESTATE BUSINESS TRUST (RV LSD BOE) (JACKIE HAGER HOOVER ESQ)		42A	035-0000973-02	8,780,800	8,780,800	0	RIVER VIEW		N		N/A		
ALDRICH MANAGEMENT CO LLC (STEVEN R GILL)		43	043-00000050-00	8,304,190	4,987,300	-3,316,890	COSHOCTON			A \$7,000,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board. The remaining parcels (ending in 50-02, 50-03, and 50-04) were not included in the appraisal. The Board of Revision has decided for no change to fair market value on these parcels for tax year 2021.	N/A	7,000,000	
			043-00000050-02	412,530	247,750	-164,780	COSHOCTON				N/A		
			043-00000050-03	169,950	102,070	-67,880	COSHOCTON				N/A		
			043-00000050-04	874,440	525,170	-349,270	COSHOCTON				N/A		
			043-00000050-05	184,260	110,660	-73,600	COSHOCTON				N/A		
			043-00001420-00	22,500	13,510	-8,990	COSHOCTON				N/A		
			043-00001503-00	22,540	13,540	-9,000	COSHOCTON				N/A		
ALDRICH MANAGEMENT CO LLC (CSD BOE) (TESS TANNEHILL ESQ)		43A	043-00000050-00	8,304,190	8,304,190	0	COSHOCTON				A \$7,000,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board. The remaining parcels (ending in 50-02, 50-03, and 50-04) were not included in the appraisal. The Board of Revision has decided for no change to fair market value on these parcels for tax year 2021.	N/A	7,000,000
			043-00000050-02	412,530	412,530	0	COSHOCTON					N/A	
			043-00000050-03	169,950	169,950	0	COSHOCTON					N/A	
			043-00000050-04	874,440	874,440	0	COSHOCTON					N/A	
			043-00000050-05	184,260	184,260	0	COSHOCTON					N/A	
			043-00001420-00	22,500	22,500	0	COSHOCTON					N/A	
			043-00001503-00	22,540	22,540	0	COSHOCTON					N/A	
ANNIN & CO INC (STEVEN R GILL)		44	043-00005792-00	4,453,900	2,185,000	-2,268,900	COSHOCTON			A \$1,850,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board.		N/A	1,850,000
ANNIN & CO INC (CSD BOE) (TESS TANNEHILL ESQ)		44A	043-00005792-00	4,453,900	4,453,900	0	COSHOCTON					N/A	

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AGREED DISMISSED HEARING OFFER WITHDRAWAL	OWNER REQUESTED DISMISSAL FINAL DECISION FILED											
LEGG DAVID PAUL & MICHELLE LEE		45	043-00003236-00	108,770	66,000	-42,770	COSHOCTON			Market value was adjusted based on owner testimony as well as on-site review regarding the following: Subject property is Fair Condition instead of Average. Detached garage is Poor Condition instead of Fair. Dwelling does not have full basement, but only half basement with half crawl space.	N/A	85,490
OHIO BELL TELEPHONE CO (ANTHONY CUTAIA) (SIEGEL JENNINGS CO LPA/VICTOR V ANSELMO ESQ)		46	043-00006519-00	373,880	190,000	-183,880	COSHOCTON	190,000	N	Appraisal on file supporting the value as of the tax lien date of January 1, 2020.	YES	190,000
SHUTT DAVID W & AMY C		47	043-00004957-00	18,980	15,563	-3,420	COSHOCTON	14,910	N	Appraiser viewed the property and determined a -45 influence factor for excess frontage should be applied.	YES	14,910
			043-00004959-00	13,300	10,906	-2,390	COSHOCTON	10,450	N		YES	10,450
VIEIRA JAMES A		48	031-00000036-00	REINSTATE CAUV			RIVER VIEW			Proof of commercial farming activity was provided with the complaint form and observed at on-site review. Owner provided testimony regarding current and future plans of commercial farming activity. Tax year 2022 CAUV reduction is contingent upon Auditor's Office receiving initial application form and fee.	N/A	Reinstate CAUV & remove all recoupment
POPE DONIS L & JOYCE E		49	004-00000331-00	433,470	55,341	-378,130	RIVER VIEW	22,3430 (51,440)	N	Unrecorded Donaker survey approved by County Engineer greatly reduced actual acreage.	YES	22,3430 (51,440)
FOX JEFFREY W & LISA L		50	004-00000539-00	248,380	192,480	-55,900	RIVER VIEW	222,170	N	May 8, 2018 arms-length sale in the amount of \$210,510 plus value of 24 x 30 building added after the sale.	YES	227,170
CONESVILLE INDUSTRIAL PARK LLC (DAVID P FRANJOINE) (JONATHAN T BROLLIER ESQ)		51	010-00000806-00	28,419,630	6,475,000	-21,944,630	RIVER VIEW		N	Various arm's length sales totaling \$6,474,999.84 for all acreage comprising the parcel during 2020. Testimony indicated no additions or improvements to the property has been made since the purchase.	N/A	6,475,000
CONESVILLE INDUSTRIAL PARK LLC (RV LSD BOE) (JACKIE HAGER HOOVER ESQ)		51A	010-00000806-00	28,419,630	28,419,630	0	RIVER VIEW		N		N/A	
ATTRIDGE DAWN		52	013-00001468-03	108,820	67,500	-41,320	RIVER VIEW	84,000	N	June 3, 2021 arms-length sale in the amount of \$84,000 closer to 1/1/2021 tax lien date for this tax year.	YES	84,000
COSHOCTON NATIONAL BANK (LYNN FROLING) (SIEGEL JENNINGS CO LPA/VICTOR V ANSELMO ESQ)		53	043-00000897-00	2,160,940	1,368,030	-792,910	COSHOCTON			An "Owner's Description and Opinion of Value" was submitted prior to the hearing. The document was unsigned and the attorney for the plaintiff testified that it was created by the owner in conjunction with Siegel Jennings law firm. He also testified that the subject property was not viewed in person. 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	NO CHANGE
			043-00000898-00	97,890	61,970	-35,920	COSHOCTON				N/A	
COSHOCTON NATIONAL BANK (CSD BOE) (RONALD NOGA ATTY)		53A	043-00000897-00	2,160,940	2,160,940	0	COSHOCTON				N/A	
			043-00000898-00	97,890	97,890	0	COSHOCTON				N/A	

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PROPERTY OWNER												
AGREED DISMISSED HEARING OFFER WITHDRAWAL												
OWNER REQUESTED DISMISSAL FINAL DECISION FILED												
TROYER JAMIE E & PRISCILLA F (RV BOE/JACKIE HAGER HOOVER)		54	035-00000080-01	387,880	1,225,000	837,120	RIVER VIEW			Arm's length sale for \$1,225,000 dated April 22, 2021. Testimony and Auditor's records both confirm the sale price did not include anything except for real property.	N/A	1,225,000
TROYER JAMIE E & PRISCILLA F		54A	035-00000080-01	387,880	800,000	412,120	RIVER VIEW				N/A	
ALPINE VALLEY HOLDINGS LLC AN OHIO (RV BOE/JACKIE HAGER HOOVER)		55	027-00000111-00	216,080	425,100	209,020	RIVER VIEW			Arm's length sale for \$1,090,000 dated November 30, 2021. Owner appeared and provided testimony and evidence that the sale price included \$215K for timber and that only \$875,000 of the purchase price was for the real property.	N/A	341,250
			027-00000112-00	31,670	65,400	33,730	RIVER VIEW				N/A	52,500
			027-00000113-00	155,640	305,200	149,560	RIVER VIEW				N/A	245,000
			027-00000114-00	151,440	294,300	142,860	RIVER VIEW				N/A	236,250
ALPINE VALLEY HOLDINGS LLC AN OHIO		55A	027-00000111-00	216,080	346,641	130,560	RIVER VIEW				N/A	
			027-00000112-00	31,670	44,862	13,190	RIVER VIEW				N/A	
			027-00000113-00	155,640	243,737	88,100	RIVER VIEW				N/A	
			027-00000114-00	151,440	239,760	88,320	RIVER VIEW				N/A	
WARSAW MAIN MART LLC (RV BOE/JACKIE HAGER HOOVER)		56	016-00000042-00	338,920	1,066,000	727,080	RIVER VIEW			Arm's length sale for \$1,066,000 dated May 5, 2020. Conveyance form was presented with an affidavit signed on same date by attorney Kim Rose stating the price was for real estate only. Owner's attorney presented a copy of an "Addendum to Real Estate and Asset Purchase Contract" signed in January, 2020, listing the following: \$331,250 assigned to real estate, \$618,850 leasehold improvements, furniture and fixtures, \$262,500 equipment, and \$500,000 goodwill (Totaling \$1,712,500). Board asked for additional documents supporting the \$331,250 real estate value (1099B), the full purchase agreement, and a copy of the bank appraisal relating to the \$984k and \$300k recorded mortgages to assist in determination, but nothing was submitted.	N/A	1,066,000
PRISHA INC AN OHIO CORPORATION (RV BOE/JACKIE HAGER HOOVER)		57	044-00000137-01	1,133,540	1,300,000	166,460	RIVER VIEW			The Notice of Withdraw from the complainant's attorney was received on June 15, 2022, and the property owner's attorney informed the Board that they had no objection to the withdrawal.		DISMISSED
DEER RUN MHP LLC (RV BOE/JACKIE HAGER HOOVER)		58	016-00000536-00	293,960	1,050,000	756,040	RIVER VIEW			Arm's length sale for \$1,050,000 dated August 25, 2021. Owner did not appear to provide additional evidence or testimony to the contrary.	N/A	1,050,000
AFP BK OHIO LLC (RV BOE/JACKIE HAGER HOOVER)		59	035-00000973-03	616,820	1,862,070	1,245,250	RIVER VIEW			The Notice of Withdraw from the complainant's attorney was received on June 29, 2022, and the property owner's attorney informed the Board that they had no objection to the withdrawal.		DISMISSED
CROZIER TARA A		60	029-00000440-01	349,040	196,623	-152,420	RIDGEWOOD	295,090	N	Based on average of three comparable sales in area and as provided in complaint.	YES	295,090
1420 HAY AVENUE LLC (DERIC POTTS)		61	043-00000907-00	127,470	70,000	-57,470	COSHOCTON	76,830	N	Appraiser viewed property and determined the conditions of the Garage and the Storage Building should be Very Poor and Average, respectively. Also, the land pricing breakdown was change to 0.40 acre Primary and 2.215 acre Undeveloped Residual. Primary use of the property did not indicate a change in classification.	YES	76,830
REDELLA RONALD M		62	027-00000909-00	550,990	520,606	-30,380	RIVER VIEW	520,606	N	Evidence and logic submitted with complaint regarding lower end of building factor of 1.35. Appraiser could determine from complaint information, overhead photography, and age of structures that dwelling and all outbuildings should reflect Fair condition instead of Average.	YES	520,606
DONAKER JANETTE & ALAN AS CUSTODIANS FOR KELLYN R DONAKER UNDER OHIO TRANSFER TO MINORS ACT		63	032-00000087-00	83,650	70,000	-13,650	RIVER VIEW	69,060	N	Appraiser viewed evidence submitted and the property and determined that the dwelling's condition should be Poor instead of Fair.	YES	69,060

BOR TAX YEAR 2021 PROPERTY OWNER		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER (CAUV)	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
AGREED	DISMISSED											
MORAN HERMAN J & PENNY L	64	016-00000177-00	57,530	30,000	-27,530	RIVER VIEW			Owner appeared and testified that the flooring, including a bad beam, and plumbing will need to all be replaced, and that the water is currently shut off due to leaks. On-site review by the Board and county appraiser indicates a functionality factor of 65%. Owner also testified the property has been vacant for several years – owner occupied reduction will be corrected accordingly.	N/A	30,180	
MARINO WILLIAM (THE GIBBS FIRM/RYAN J GIBBS LPA)	65	043-00006204-00	1,564,410	651,220	-913,190	COSHOCTON			Attorneys representing both parties joined the hearing and confirmed all were in agreement. For the parcel ending in 6204-00, the land/bldg. component values (988,700/475,270) totaled \$1,463,970*, not the \$1,462,970 listed on the SOV and was changed on the signed copies. With this change, the grand total of \$1.58m was correct.	N/A	1,463,970	
		043-00002673-00	116,030	116,030	0	COSHOCTON				N/A	116,030	
MARINO WILLIAM (CSD BOE) (TESS TANNEHILL ESQ)	65A	043-00006204-00	1,564,410	1,564,410	0	COSHOCTON				N/A		
		043-00002673-00	116,030	116,030	0	COSHOCTON			N/A			
OGLE STEPHEN T & RAQUEL A	66	017-00000139-00	155,000	115,000	-40,000	RIVER VIEW	130,140	N	Appraiser viewed property and determined the 12 x 30 Dog Kennel is personal property and was removed. The appraiser also determined the dwelling's condition should be Average and the deck's Very Poor.	YES	130,140	
KDPRAS LLC	67	043-00002506-00	122,120	95,000	-27,120	COSHOCTON	94,540	N	April 30, 2020 arms-length sale price of \$200,000.	YES	94,540	
		043-00002508-00	10,930	10,000	-930	COSHOCTON	10,930	N		YES	10,930	
		043-00002509-00	117,060	95,000	-22,060	COSHOCTON	94,530	N		YES	94,530	
SHUTT KYLE D	68	043-00005433-00	128,240	125,000	-3,240	COSHOCTON	125,000	N	October 16, 2020 arms-length sale price of \$120,000.	YES	125,000	
WELLS DONALD L & LINDA Y	69	043-00001767-00	89,630	48,000	-41,630	COSHOCTON	39,700	N	May 26, 2020 sale price of \$30,000 plus \$9700 improvements as indicated on complaint form.	YES	39,700	
GRUDIER DAVID A	70	044-00000701-00	172,530	Reclassification		COSHOCTON			Owner testified that all structures were residential use and that the conversion started after the October, 2021, purchase date. The tax lien date for tax year 2021 is January 1, 2021, as per Ohio law. Property was commercial use as of this tax lien date and will remain taxed as such for tax year 2021. Property classification will be changed to Residential for tax year 2022 (pay 2023), since it was used as such as of that January 1, 2022 tax lien date.	N/A	NO CHANGE	



BOR TAX YEAR 2021 PROPERTY OWNER		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER (CAUV)	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
AGREED DISMISSED HEARING OFFER WITHDRAWAL	OWNER REQUESTED DISMISSAL FINAL DECISION FILED											
WODA OLDE HICKORY (KAREN H & KELLY BAUERNSCHMIDT)		71	035-00000203-03	116,230	38,000	-78,230	RIVER VIEW			A document entitled "Property Owner's Submission of Documents, Business Records, and Opinion of Value" was submitted prior to the hearing. Mr. Zambori signed the affidavit that came with the document and participated virtually to present it and answer questions. Mr. Zambori's title is Director of Financial Reporting and is not a certified appraiser. The Opinion of Value was based on per-unit methods used for apartment or townhome complexes and did not readily translate to the subject properties as they are individual homes on individual parcels/lots, although Mr. Zambori testified that the differences in the type of		NO CHANGE
			035-00000203-04	104,120	38,000	-66,120	RIVER VIEW					
			035-00000203-05	112,220	38,000	-74,220	RIVER VIEW					
			035-00000203-06	110,490	38,000	-72,490	RIVER VIEW					
			035-00000203-07	103,090	38,000	-65,090	RIVER VIEW					
			035-00000203-08	105,500	38,000	-67,500	RIVER VIEW					
			035-00000203-09	102,750	38,000	-64,750	RIVER VIEW					
			035-00000203-10	111,390	38,000	-73,390	RIVER VIEW					
			035-00000203-17	97,620	38,000	-59,620	RIVER VIEW					
			035-00000203-18	103,030	38,000	-65,030	RIVER VIEW					
			035-00000203-19	117,600	38,000	-79,600	RIVER VIEW					
			035-00000203-20	112,890	38,000	-74,890	RIVER VIEW					
			035-00000203-21	106,400	38,000	-68,400	RIVER VIEW					
			035-00000203-22	108,840	38,000	-70,840	RIVER VIEW					
			035-00000203-23	110,570	38,000	-72,570	RIVER VIEW					
			035-00000203-24	102,360	38,000	-64,360	RIVER VIEW					
			035-00000203-25	104,530	38,000	-66,530	RIVER VIEW					
			035-00000203-26	102,130	38,000	-64,130	RIVER VIEW					
			035-00000203-27	114,970	38,000	-76,970	RIVER VIEW					
			035-00000203-28	106,280	38,000	-68,280	RIVER VIEW					
			035-00000203-29	108,840	38,000	-70,840	RIVER VIEW					
035-00000203-30	101,750	38,000	-63,750	RIVER VIEW								
035-00000203-31	102,360	38,000	-64,360	RIVER VIEW								
035-00000203-32	110,570	38,000	-72,570	RIVER VIEW								
035-00000203-33	105,310	38,000	-67,310	RIVER VIEW								



BOR TAX YEAR 2021 PROPERTY OWNER		CASE #	PARCEL NUMBERS	CURRENT MARKET VALUE	OWNER REQUESTED MARKET VALUE	MARKET DIFFERENCE (F1-E1=G1)	SCHOOLS TO NOTIFY	PRELIMINARY OFFER (CAUV)	REINSTATE CAUV (Y/N)	REASON	OFFER ACCEPTED?	FINAL DECISION
AGREED DISMISSED HEARING OFFER WITHDRAWAL OWNER REQUESTED DISMISSAL FINAL DECISION FILED												
WODA OLDE HICKORY (RV LSD BOE) (JACKIE HAGER HOOVER ESQ)	71A	035-00000203-03	116,230	116,230	0	RIVER VIEW			parcels/lots, although Mr. Zamboni testified that the difference in the type of property would make no difference. Also, the Pro Forma data included state-wide averages instead of actual for the subject property. Auditor's in-house appraiser felt that the capitalization rate was a little high. Attorney for the owner said that there has been no appraiser contracted for a formal appraisal, which would have been helpful to determine value. 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.		NO CHANGE	
		035-00000203-04	104,120	104,120	0	RIVER VIEW						
		035-00000203-05	112,220	112,220	0	RIVER VIEW						
		035-00000203-06	110,490	110,490	0	RIVER VIEW						
		035-00000203-07	103,090	103,090	0	RIVER VIEW						
		035-00000203-08	105,500	105,500	0	RIVER VIEW						
		035-00000203-09	102,750	102,750	0	RIVER VIEW						
		035-00000203-10	111,390	111,390	0	RIVER VIEW						
		035-00000203-17	97,620	97,620	0	RIVER VIEW						
		035-00000203-18	103,030	103,030	0	RIVER VIEW						
		035-00000203-19	117,600	117,600	0	RIVER VIEW						
		035-00000203-20	112,890	112,890	0	RIVER VIEW						
		035-00000203-21	106,400	106,400	0	RIVER VIEW						
		035-00000203-22	108,840	108,840	0	RIVER VIEW						
		035-00000203-23	110,570	110,570	0	RIVER VIEW						
		035-00000203-24	102,360	102,360	0	RIVER VIEW						
		035-00000203-25	104,530	104,530	0	RIVER VIEW						
		035-00000203-26	102,130	102,130	0	RIVER VIEW						
		035-00000203-27	114,970	114,970	0	RIVER VIEW						
		035-00000203-28	106,280	106,280	0	RIVER VIEW						
035-00000203-29	108,840	108,840	0	RIVER VIEW								
035-00000203-30	101,750	101,750	0	RIVER VIEW								
035-00000203-31	102,360	102,360	0	RIVER VIEW								
035-00000203-32	110,570	110,570	0	RIVER VIEW								
035-00000203-33	105,310	105,310	0	RIVER VIEW								
WODA OLDE HICKORY (KAREN H & KELLY BAUERNSCHMIDT)	72	017-00000214-02	82,070	38,000	-44,070	RIVER VIEW			A document entitled "Property Owner's Submission of Documents, Business Records, and Opinion of Value" was submitted prior to the hearing. Mr. Zamboni signed the affidavit that came with the document and participated virtually to present it and answer questions. Mr. Zamboni's title is Director of Financial Reporting and is not a certified appraiser. The Opinion of Value was based on per-unit methods used for apartment or townhome complexes and did not readily translate to the subject properties as they are individual homes on individual parcels/lots, although Mr. Zamboni testified that the difference in the type of property would make no difference. Also, the Pro Forma data included state-wide averages instead of actual for the subject property. Auditor's in-house appraiser felt that the capitalization rate was a little high. Attorney for the owner said that there has been no appraiser contracted for a formal appraisal, which would have been helpful to determine value. 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.		NO CHANGE	
		017-00000214-03	79,340	38,000	-41,340	RIVER VIEW						
		017-00000214-04	88,440	38,000	-50,440	RIVER VIEW						
		017-00000214-05	85,040	38,000	-47,040	RIVER VIEW						
		017-00000214-06	89,760	38,000	-51,760	RIVER VIEW						
		017-00000214-07	83,260	38,000	-45,260	RIVER VIEW						
		017-00000214-08	88,090	38,000	-50,090	RIVER VIEW						
		017-00000214-09	86,510	38,000	-48,510	RIVER VIEW						
WODA OLDE HICKORY (RV LSD BOE) (JACKIE HAGER HOOVER ESQ)	72A	017-00000214-10	79,820	38,000	-41,820	RIVER VIEW					NO CHANGE	
		017-00000214-02	82,070	82,070	0	RIVER VIEW						
		017-00000214-03	79,340	79,340	0	RIVER VIEW						
		017-00000214-04	88,440	88,440	0	RIVER VIEW						
		017-00000214-05	85,040	85,040	0	RIVER VIEW						
		017-00000214-06	89,760	89,760	0	RIVER VIEW						
		017-00000214-07	83,260	83,260	0	RIVER VIEW						
017-00000214-08	88,090	88,090	0	RIVER VIEW								
017-00000214-09	86,510	86,510	0	RIVER VIEW								
017-00000214-10	79,820	79,820	0	RIVER VIEW								
NULEAF OHIO LIMITED LLC	73	043-00006408-00	411,630		-411,630	COSHOCTON			A \$265,000 appraisal was submitted as evidence and the appraiser was present to give testimony and answer questions to the satisfaction of the Board.	N/A	265,000	