

EPSTEIN
BECKER
GREEN

Attorneys at Law

Jonathan Brollier
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RECEIVED

MAR 15 2024

Coshocton County Auditor

March 14, 2024

VIA FEDEX

Coshocton County Board of Revision
ATTN: Ms. Katelyn Gordon
349 Main Street
Coshocton, OH 43812

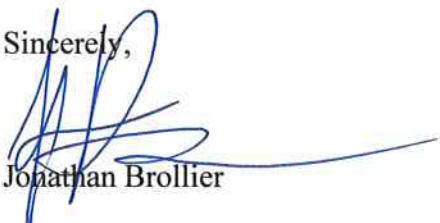
Re: 2023 Valuation Complaint
Owner: Conesville Industrial Park, LLC
Parcel: 010-00000806-00

Dear Ms. Gordon:

Please accept and time-stamp the enclosed Valuation Complaint. Please also date-stamp and return to me the enclosed copy of the Valuation Complaint. We have enclosed a self-addressed stamped envelope for this purpose.

Thank you for your kind assistance; please let me know if you have any questions or concerns.

Sincerely,



Jonathan Brollier

JB
Enclosure

Clear Form

Tax year 2023

BOR no. #16

DTE 1
Rev. 12/22

County Coshocton

Date received March 15, 2024

Complaint Against the Valuation of Real Property

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

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Conesville Industrial Park LLC	500 Seneca St., Ste. 504, Buffalo, NY 14204	
2. Complainant if not owner			
3. Complainant's agent	Jonathan T. Brollier	EBG 200 West St., Ste. 300, Columbus, OH 43215	
4. Telephone number and email address of contact person	614-872-2412	Jbrollier@ebglaw.com	
5. Complainant's relationship to property, if not owner	N/A		
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
010-00000806-00	47201 CR 273		
7. Principal use of property	Mines and Quarries/Industrial		
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
010-00000806-00	\$4,146,635	\$5,846,000	(\$1,699,365)
9. The requested change in value is justified for the following reasons: The Auditor's value exceeds the Subject Property's true value; since it acquired the Subject Property in 2020, the owner has razed 75% of the buildings that used to stand on the Subject Property. See Feb. 2024 Destruction of Property Form, attached. Note: Requested value equals Auditor's original value of \$5,846,000, less 75% of the value the Auditor assigned to Improvements. Note: As of March 14, 2024, the Auditor's website reports an Appraised Value 2023 (100%) for the Subject Property of \$4,434,300.			

10. Was property sold within the last three years? ☐ Yes ☒ No ☐ Unknown If yes, show date of sale _____

and sale price \$ _____ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

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

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

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

- ☐ The property was sold in an arm's length transaction. ☒ The property lost value due to a casualty.
☐ A substantial improvement was added to the property. ☐ Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- ☐ The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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

Date March 14, 2024 Complainant or agent (printed) Jonathan T. Boillier Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 14th day of March 2024
(Date) (Month) (Year)

Notary 



JEREMY RYAN MORRIS, Attorney at Law
Notary Public - State of Ohio
My Commission Has No Expiration Date
Section 147.03 O.R.C.

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

Multiple Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint**. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

General Instructions: Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

Instructions for Line 8. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.



February 16th, 2024

Janette Donaker
Coshocton Treasurer
349 Main St Ch-Annex
Coshocton, OH 43812

Re: Application for Valuation Deduction for Destroyed or Damage Real Property

Dear Mrs. Donaker,

I am writing this letter to provide more details about the attached "Application for Valuation Deduction for Destroyed or Damaged Real Property."

Between March 2022 and March 2023 we demolished the following buildings:

- 20 Reclaim Hooper
- 27 Electrostatic Precipitator
- 32-3 Electrical Warehouse Storage
- 45 Diesel Peaking Units
- 68 Locker Building (New)
- 80 Peaker Battery Building
- 88 Lime Unloading Hopper
- 92 Waste Chemical Building
- 93 Used Oil
- 94 Used Oil Tank
- 95 Acid Tank
- 98 Ammonia Building
- 101 Control Room
- 105 Flyash Load-out Building
- 106 Surge Tank Pump House
- 128 Condensate Storage Tank
- 129 Sparging Vessel
- 130 Urea Dissolver Tank
- 131 Urea Electrical Enclosure
- 133 Urea Dissolver Storage Tank and Unloading Hopper
- 134 Air Compressor/ Air Dryer Building
- 136 Curbed Containment Area

In total, approximately 75% of the structures at the site have been removed since the last assessment.

DEMOLITION ■ DISMANTLING ■ ENVIRONMENTAL REMEDIATION

CORPORATE OFFICE

500 Seneca St. Suite 504 ■ Buffalo, New York 14204
Telephone (716)447-7587 ■ Fax (716)447-7593



CONESVILLE INDUSTRIAL PARK

Hence, we are formally requesting a reduction in our property taxes for 2023. We believe that the demolition of the buildings mentioned above should be taken in consideration to accurately reflect the true market value of the property.

We kindly request that you review our case.

Should you require any further information or clarification, please do not hesitate to contact me at 716-815-6893 or mtrivellato@fic-services.com.

Thank you in advance for your consideration.

Sincerely,

Marco Trivellato
Controller
Conesville Industrial Park LLC

Application no. _____

Application for Valuation Deduction for Destroyed or Damaged Real Property

Date Received

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

1. Owner's name Conesville Industrial Park LLC
2. Owner's address 500 Seneca Street Suite 504 Buffalo NY 14204
3. Owner's telephone number 716-815-6893
4. Parcel number of damaged property 010-00000806-00
5. Address of damaged property 47201 CR 273 Conesville Ohio 43811
6. County where located Coshocton County - OH
7. Date damage occurred Various
8. Cause of damage Intentional Demolition
9. Description of damage Demolished
10. Estimated dollar amount of damage \$ _____
11. If property insured, amount of insurance received \$ _____

I declare under penalties of perjury that this application has been examined by me and, to the best of my knowledge and belief, it is true, correct and complete.

Owner 
Signature

02/15/24

Date

By the county auditor
on behalf of the property owner _____
Signature

Date

Instructions for Completing Form

DTE 26
Rev. 05/22
Page 2

Filing Deadlines and Schedule of Deductions

An application for a deduction from the current year's value must be filed by Dec. 31 for property that is destroyed or damaged in the first nine months of the year. For property damaged in the last three months of the year, the filing deadline is Jan. 31 of the following year. **This form should be filed with the county auditor of the county in which the property is located.** Any deduction from value approved will affect the tax bills due the following year. The amount of the deduction equals a percentage of the reduction in value caused by the damage or destruction. That percentage is determined by the calendar quarter in which the damage occurred. The filing deadline and percentage deduction allowed for each calendar quarter are shown below.

Calendar Quarter in Which Property Was Damaged	Application Deadline	Percentage Deduction Allowed
January – March	Dec. 31	100%
April – June	Dec. 31	75%
July – September	Dec. 31	50%
October – December	Jan. 31	25%

Line Instructions

Lines 1, 2 and 3: Enter owner's full name, mailing address and daytime phone number.

Line 4: Enter parcel number(s) of damaged property. This number is shown on your tax bill.

Line 5: Enter the full address of the damaged property.

Line 6: Enter name of county where damaged property is located.

Line 7: Enter date the damage or destruction occurred.

Line 8: Explain cause of damage: fire, flood, intentional demolition, etc.

Line 9: Describe the damage to the property. Attach additional pages if necessary.

Line 10: Enter your best estimate of the reduction in the property's value caused by the damage.

Line 11: If property is insured, show the amount the insurance company paid or will pay, if available.

Owner's Signature

Sign and date the application at the bottom of page 1. If the owner's signature is not provided, alternatively the Notice of Two Disinterested Persons may be completed instead.

Notice of Two Disinterested Persons

If the owner's signature is provided on the front of this application, this notice is not necessary.

_____ and _____
Printed Name Printed Name

_____ and _____
Signature Date Signature Date

being duly sworn, say that they are residents of the municipal corporation or township in which the above property is or was situated, that neither of them has any interest therein, and that property was destroyed or injured on the date shown above.



JANETTE DONAKER
COSHOCOTON TREASURER
349 MAIN ST CH-ANNEX
COSHOCOTON, OH 43812
740-622-2731

REAL PROPERTY
1st HALF 2023
DUE 03/15/2024

PARCEL LOCATION: 47201 CR 273

PARCEL ID: 010-00000806-00

TAX DISTRICT: FRANKLIN TWP-RV LSD

OWNER NAME: CONESVILLE INDUSTRIAL PARK LLC

CONESVILLE INDUSTRIAL PARK, LLC
500 SENECA STREET, SUITE 504
ATTN: DAVID P. FRANJOINE, MANAGING MEMBER
BUFFALO NY 14204

STUB # 1279940

LEGAL INFORMATION:
R6-T4 PT QTR 2&3 918.031A(LT 4, SEC12&PT
SEC13&18)+1.811A(IN / WILLS
CREEK)+46.059A+18.16A(BOTH IN MILITARY LANDS)+539.77

Gross Tax Rate	56.05	Non Business Credit Factor	.085328	Acres	2465.986
Reduction Factor	.151609188	Owner Occupancy Credit Factor	.021332	Class	1
Effective Tax Rate	47.552305			LUC	820

APPRAISED VALUE

Land	Improvement	Total
3,580,180	2,265,820	5,846,000

TAX VALUES

CURRENT TAX DISTRIBUTION

Gross Taxes	114,683.92	Coshocton County	30,238.59
Reduction Factor	-17,387.14	Franklin Township	11,030.26
Subtotal	97,296.78	River View Lsd	49,707.41
Non Business Credit	0.00	Coshocton County Jvs	6,320.52
Owner Occupancy Credit	0.00	Special Assessment	280.00
Homestead Reduction	0.00		
CAUV Recoupment	0.00		
Farm Rollback	0.00		
Current Net Taxes	97,296.78		
Current Assessments	280.00		
Current Water Charges	0.00		
Current Net Taxes & Asmts(YEAR)	97,576.78	Total	97,576.78
Current Net Taxes & Asmts(HALF)	48,788.39		
Penalties	0.00		
Interest	0.00		
Adjustments	0.00		
Delinquent General Taxes	0.00		
Delinquent Assessments	0.00		
Delinquent Water Charges	0.00		
Omitted Taxes	0.00		

TAXABLE VALUE

Land	Improvement	Total
1,253,060	793,040	2,046,100

HOMESTEAD	CAUV Value	TIF Value
	0	

SPECIAL ASSESSMENT

Proj# and Description	Delinquent	Current
32000-MWCD	0.00	280.00

Total	0.00	280.00
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MAJOR PURCHASE
John Conesville Ind. Park
Activity Code 21500
Amount \$ 97,576.78
1st Approval [Signature]
2nd Approval [Signature]

TO AVOID 10% PENALTY
PAY ON OR BEFORE

03/15/24

If you need a stamped receipt, return entire bill with a self - addressed stamped envelope. No receipt will be returned unless requested

Your cancelled check is a valid receipt

FULL YEAR TOTAL	97,576.78
PAYMENTS	
OTHER CREDITS	
HALF YEAR DUE	48,788.39
TaxBill prepared on	01/18/24

Return Bottom Portion with Payment

JANETTE DONAKER
COSHOCOTON TREASURER
349 MAIN ST CH-ANNEX
COSHOCOTON, OH 43812
740-622-2731

REAL PROPERTY
1st HALF 2023
DUE 03/15/2024

PARCEL LOCATION: 47201 CR 273

PARCEL ID: 010-00000806-00

OWNER NAME: CONESVILLE INDUSTRIAL PARK LLC

MAKE CHECK PAYABLE TO:
JANETTE DONAKER, COSHOCTON COUNTY TREASURER

TaxBill prepared on 01/18/24
Page/Line:

STUB # 1279940

CONESVILLE INDUSTRIAL PARK, LLC
500 SENECA STREET, SUITE 504
ATTN: DAVID P. FRANJOINE, MANAGING MEMBER
BUFFALO NY 14204

PAY THIS AMOUNT

HALF YEAR: \$48,788.39

FULL YEAR: \$97,576.78

0000000010000000060000000000000000048788390009757678

0100000080600
CONESVILLE INDUSTRIAL PARK LLC

000
47201 CR 273

Appraised Value 2023 (100%)

Total Land Value	\$3,580,180.00
Total Building Value	\$854,120.00
Grand Total Value	\$4,434,300.00

Assessed Value 2023 (35%)

Total Land Value	\$1,253,060.00
Total Building Value	\$298,940.00
Grand Total Value	\$1,552,000.00

Tax Reduction/Deduction Programs

CAUV	\$0.00
Homestead Land	\$0.00
Homestead Building	\$0.00

Notes

Note Code 1	
Note 1	NEW CRYPTO CONTAINERS 33K SQFT \$900K
Note Code 2	
Note 2	VALUE AFTER DEMO 7802100 TY2023