

# BAILEY | CAVALIERI

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614.229.3200

March 20, 2024

## VIA FEDEX

Coshocton County Auditor  
Attn: BOR  
349 Main Street, Suite 101  
Coshocton, OH 43812

Re: TR 108 and 58806 SR 541, Newcomerstown, Ohio  
*Complaint Against the Assessment of Real Property Other than Market Value*

Dear Sir or Madam:

Enclosed please find the original *Complaint Against the Assessment of Real Property Other than Market Value* for the above-referenced property.

Please provide us with a file-stamped copy in the return prepaid envelope.

Thank you.

Sincerely,



David A. Onega

DAO;sh  
Enclosures



Tax year 2023 BOR no. #20  
County Coshocton Date received 3/21/24

DTE 2  
Rev. 12/22

## Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

☒ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property	The Susan M. Eberwine Trust dtd 04/20/00	30227 TR 209, Coshocton, OH 43812	
2) Complainant if not owner			
3) Complainant's agent	David A. Onega, Esq.	10 W Broad St Ste 2100, Columbus, OH 43215	
4) Telephone number of contact person (614) 229-3200			
5) Email address of complainant: David A. Onega, Esq.: donega@baileycav.com			
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
021-00000326-00	58.7668	TR 108	
021-00000374-00	213.2851	58806 SR 541, Newcomerstown, OH 43832	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041.			
<input type="checkbox"/> The classification of property under RC 319.302.			
<input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.			
<input type="checkbox"/> The valuation of property on the agricultural land tax list.			
<input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).			
<input checked="" type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.			
<input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: Susan M. Eberwine was hospitalized multiple times in 2023, ultimately resulting in her passing away in December 2023. The land has been in agricultural use and in the CAUV program for many years, and no change has occurred. Her son is re enrolling the parcels in the CAUV program and seeks reinstatement of CAUV and revision of recoupment charged

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

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

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

Date 3/20/24 Complainant or agent [Signature] Title (if agent) Attorney

Sworn to and signed in my presence, this 20th day of March year 2024

Notary Lori A. Patterson  
Signature



Lori A. Patterson  
Notary Public, State of Ohio  
My Commission Expires 7/5/28





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United States  
Department of  
Agriculture

## Coshocton County, Ohio



### Common Land Unit

Non-Cropland  
Cropland

CRP

Tract Boundary

All of the following are true  
unless otherwise indicated:

All Crops=NI All Crops=GR  
Corn=YEL Soybeans=COM  
Wheat=SRW

### Wetland Determination Identifiers

- Restricted Use
- ▽ Limited Restrictions
- Exempt from Conservation Compliance Provisions

Tract Cropland Total: 147.20 acres

Coshocton County  
Farm Service Agency  
724 S 7th St  
Coshocton, OH 43812  
740-622-8087 (p)  
855-832-5979 (f)

2021 Program Year

Map Created November 06, 2020

Farm 5396  
Tract 2154

United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership; rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland Identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

