

RECEIVED
DTE 2

Rev. 12/22

Tax year 2025BOR no. #3Date received 1/9/26

JAN 09 2026

Coshocton County Auditor

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	<u>Earl Accommodation</u>	<u>19555 TR 51 Warsaw OH</u>
2) Complainant if not owner	<u>US</u>	<u>43844</u>
3) Complainant's agent		
4) Telephone number of contact person	<u>614-325-2781</u>	
5) Email address of complainant	<u>edward@case.com</u>	
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
<u>003-00000353-00</u>	<u>129.8400</u>	<u>19555 TR 51 Warsaw OH</u>
<u>003-00000353-01</u>	<u>30.159</u>	<u>43844</u>
<u>003-00000099-01</u>	<u>69.833</u>	

8) Indicate the reason for this complaint:

- ☐ The classification of property under RC 5713.041.
☐ The classification of property under RC 319.302.
☐ The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
☐ The valuation of property on the agricultural land tax list.
☐ Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
☒ Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
☐ 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: see attached document

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.
 Amy D. Finton
 Notary Public, State of Ohio

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 1-9-26 Complainant or agent Earl Accommodation Title (if agent) owner

Signature

Sworn to and signed in my presence, this 9th day of January year 2026

Notary Amber Hunter

Signature

100
100

To Whom it May Concern:

IBL Accommodation LLC purchased the property at 19555 TR 51 in Warsaw, OH in 2023. When we purchased the property, it was on an OFTL plan. When I called the auditors' office to renew the program, I was told by two separate people that we were on a 10-year plan, and we would be notified when the plan was going to expire so we could renew. I called several times and was told this information more than once. In 2025 we sold one hundred acres and when we went to closing, we were told that we were no longer in the program and we had to pay all the back taxes for letting the property expire off of the OFTL program. We were shocked to hear this information because we never received any type of notification via mail, email, or phone call. I contacted the Coshocton auditor Grant Daugherty in October of 2025 and explained to him what had happened. Mr. Daugherty was extremely helpful and told me what we needed to do to get this problem resolved. I was told to get a forester out to the property before year end and get a forestry plan in place. This was easy to do since the property had already been in the OFTL program for over five years. The plan was created and submitted to the Coshocton auditor's office in late December 2025. I was then told to wait until after the first of the year then call in and ask for a Board of Revision for 2025 and sign up for a new CAUV account in 2026. Our property was already in OFTL, so we qualified for CAUV under the commercial forestry program. Once I received all the documents, I needed to complete I called and spoke to Dan at the auditor's office, and he helped me fill out the paperwork, so it was done correctly. I am asking the board to please go back to 2025 and re-calculate the taxes. If you have any questions, please let me know. I appreciate your help in rectifying this matter.

Sincerely,

Sherri Lechner

IBL Accommodation, LLC

614-325-2781

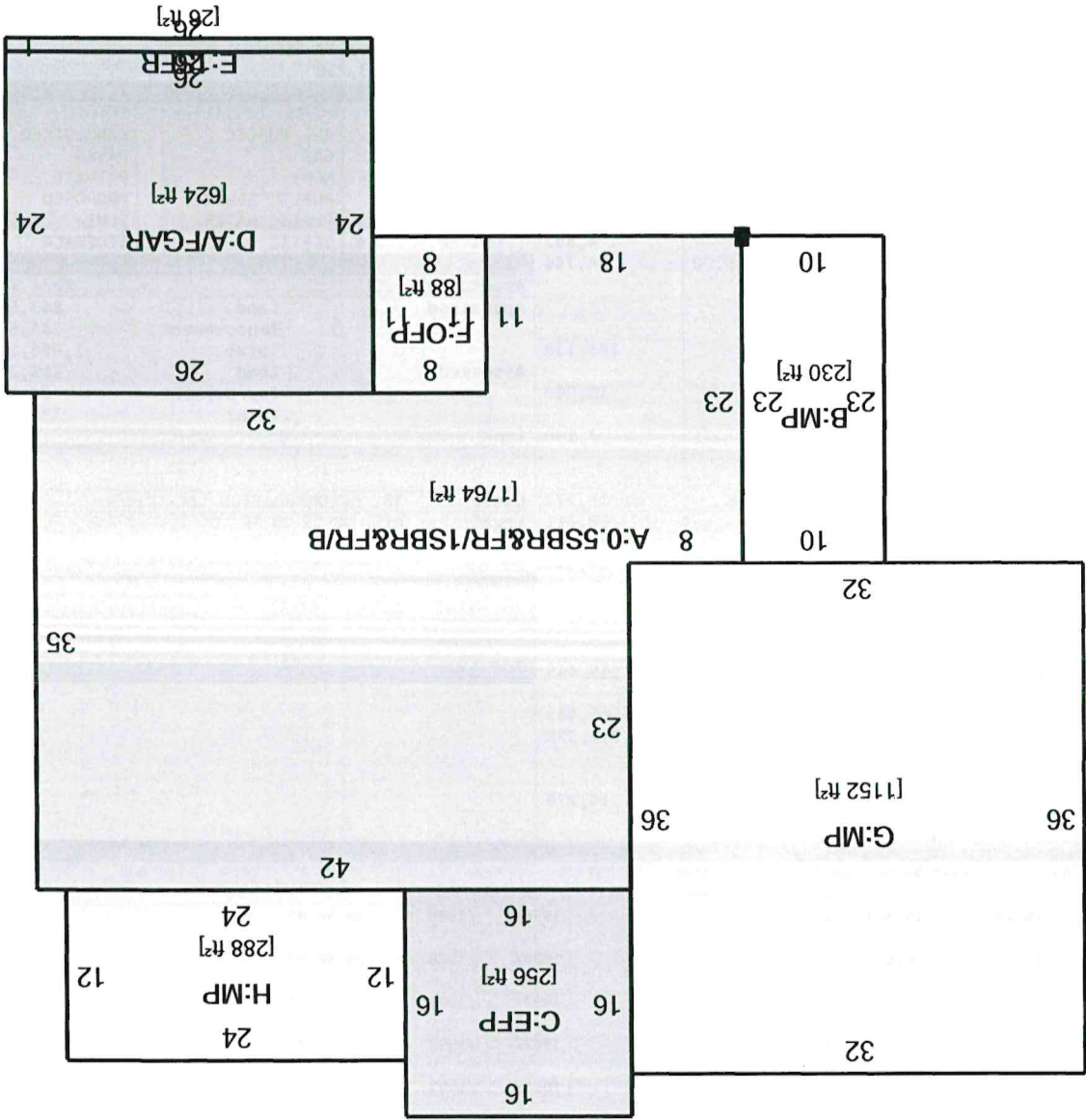


ID	Description	Size
Notes		
ADDED OF TL TY 14		

Card 1

ID	Description	Size	Notes	

Land Data										Parcel		003-00000353-00		Card 1		
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value	Property	19555 TR 51					
A1-HOMESITE	1.0000	14,300.00		14,300				135.0	19,310	Address	WARSAW OH 43844					
A2-CROP / PAST*	28.8960	4,400.00		127,142				135.0	171,640	District	003-BEDFORD TWP - RV LSD					
A4-WOODLAND	98.8614	3,850.00		380,616				135.0	513,830	Map Number	0133-00					
A9-RIGHT OF WA*	1.0826	0.00		0				135.0	0	Routing	073-00					
										Land Use	124-FOREST LAND QUALIFIED FOR AND TAXED UNDER THE					
										Class	Agriculture					
										Neighborhood	00313-BEDFORD-00					
										Living Area	3,716					
Total										704,780						
Dwelling										Site Characteristics						
Type	09-OTHER	Area	Height	Brick	Finish	Heat	Cool	Value		Topography	Public Utilities	Street / Road	Neighborhood			
Units Designed	1	1,790	First Floor	50.00	100.00	100.00	100.00	107,425		ABOVE	ALL PUBLIC	LANDLOCKED				
Units Converted		1,764	1/2 Upper F	50.00	100.00	100.00	100.00	38,082		BELOW	GAS	PAVED				
Total Rooms	7	624	Attic		100.00			4,867		LEVEL	NONE	PRIVATE				
Bed Rooms	5	1,764	Basement		45.00		45.00	34,746		LOW	PUBLIC SEWER	PROPOSED				
Family Rooms										ROLLING	PUBLIC WATER	SEMI-				
Dining Rooms										STEEP	SEPTIC	SIDEWALK				
Plumbing	NORMAL									Y						
Full Baths	3		Total Floor Value					185,120								
Half Baths	1		Living Units Value													
Extra Fixtures	2		Plumbing					16,900								
			RecRoom													
			Fireplace	Openings	3	Stacks	1	7,100								
			Linear Brick	Height		Length										
			Graded Components													
			Exterior Features	EFP=256,MP=1152,MP=288,MP=230,OPF=88				16,171								
			Garage / Carport	FGAR=624				10,311								
			Base Value					235,602								
			Grade	Code	B+	Factor	140.00	94,241								
			Well / Septic													
			Adjustment	Code		Factor										
			RCN Value	329,843 total value x 1.0 multiplier				329,843								
			Year	Built 1985 Rem	Eff	1985										
			Depreciation %	GD-35.00				-115,445								
			Observed %													
			Depreciation Value					-115,445								
			RCNLD Value					214,398								
			BOR													
			Trend													
			Final Value					214,270								
Improvements										Valuations						
Assessment											2024	2025				
Appraised	Land										843,550	704,780				
	Improvement										242,560	242,560				
	Total										1,086,110	947,340				
Assessed	Land										295,240	246,670				
	Improvement										84,900	84,900				
	Total										380,140	331,570				
Land	Improvement										Total					
Owner	IBL ACCOMMODATION LLC															
Legal	RTS: 08-05-25 NE															
Permits																
Permit	Date	CD	Description					%	Amount							
Notes																
Sales										Total				21,260		
Date	Name of Previous Owner										Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
01/12/2023	SNIDER KENNETH R JL/RS &										1,950,000.00	GW: GENERAL	N	3	N	18
06/11/2010	STEELESMITH PHYLLIS J										755,000.00	SV: SURVIVORSHIP	Y	3	N	303



ID	Description	Size
A	0.55BR&FR/1SBR&FR/B	1,764
B	MP	230
C	FFP	256
D	A/FGAR	624
E	TSFR	26
F	OFP	88
G	MP	1,152
H	MP	288
I	RG1	1,008
2	RP3	800
3	AP1	1,280
4	AP1	1,040
5	AL1	256
6	AP1	2,000

Notes

00GATE LOCKED NO ACCESS
1 SHED = PP
LAND & HOUSE FOR SALE LOCKED GATE

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Application no. _____ County Sabotson Tax year 2026

DTE 109
Rev. 01/21

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name ISBL Accommodations LLC Phone 614-325-2181 E-mail info@isblaccom.com
2. Owner's mailing address 3455 McClelland Rd. Wadsworth, OH 43883

Parcel number	Acres	Parcel number	Acres
003-00000353-00	129.8400		
003-00000354-00	1.736		

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is less than ten acres, show the total gross income from agricultural products. If the TOTAL acreage is ten or more acres, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year	130.576	05FL			
2 years ago	229.833	05FL			
3 years ago	229.833	05FL			

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	1.736 &
Other crops – nursery stock/vegetables/flowers	
Homestead(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

6. Is this land farmed by someone other than the owner? no (yes/no) If yes, provide contact information (name and phone number) _____

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: Shawn Sadner Date: 1-8-2026

County Auditor's Use Only

Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.

County auditor Grant Daugherty/JM Date filed with county auditor 01-29-26 IO CV# 1579

