

Tax year 2025 BOR no. 26-001
 County Carroll Date received 01/05/2026

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	JAY A. GARRETT	981 EMERALD RD. S.W.	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person	330-866-5370		
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
33-0000459.000	981 EMERALD RD. S.W.		
	CARROLLTON OHIO		
7. Principal use of property	NONE		
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
	40,000	65,700	25,700
9. The requested change in value is justified for the following reasons: LARE Filled in - WAS 4 ACRES NOW 2.5 ACRES			



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

RECEIVED

JAN 05 2026

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 Jan - 5 - 2026 Complainant or agent (printed) JAY GARRETT Title (if agent) _____

Complainant or agent (signature) Jay Garrett

Sworn to and signed in my presence, this 5th day of January 2026

Notary April Dawn Mayle



April Dawn Mayle
Notary Public, State of Ohio
My Commission Expires 2-16-27

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.

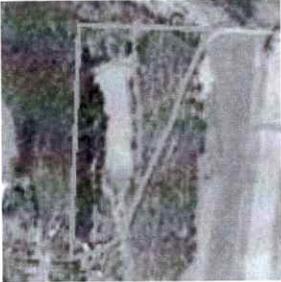
Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be 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.



Parcel



Parcel Number
33-0000459.000 (website)
Legal
6 14 6 PT SW EX COAL 13.000A
Owner
GARRETT JAY A

Location 📍
981 EMERALD RD
Acres
13.0000

Date ▲	Public	Style	Attached To	Notes
12/23/2025	N	General	Parcel	SPOKE TO JAY TODAY I AM MAILING HIM OUT BOR FORM. HE DOES NOT FEEL HIS PROPERTY IS WORTH HAT WE HAVE IT VALUED AT CURENTLY. I CORRECTED POND THAT IS THE SMALL ACREAGE, ALSO SENT VALUE CHANGE NOTICE WITH BOR FORMS-KK
12/23/2025	N	General	Adjustment on 12/23/2025	CORRECTED ACREAGE OF POND TO BE NO VALUE - VM
12/17/2024	N	General	Adjustment on 12/17/2024	CORRECTED PROPERTY FROM COMMERCIAL TO AG TY24 - VM

Date ▲	Public	Style	Attached To	Notes
04/21/2011	N	General	Parcel	NO MH HERE PER OWNER 12/19/02 TK REMOVED TFA FOR TY 03 12/19/02 TK EQ04: 2.5% LAND 2.5% IMP 580 LAND 110 IMP PUT MH AND ADDN BACK ON PER LISTER, OWNER SAYS IT HAS BEEN HERE FOR YEARS 4/21/11 VERIFIED & MEASURED MH, VALUE AS CABIN \$3000 TY11 TK 1/31/19 REAPP 19 JMP-VM **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 19800 5230 25030 6930 1830 8760 2001 ANN. EQUAL 23400 5250 28650 8190 1840 10030 2003 DESTROYED 23400 4250 27650 8190 1490 9680 2004 ANN. EQUAL 23990 4360 28350 8400 1530 9930 2007 ANN. EQUAL 27800 8120 35920 9730 2840 12570
11/18/2008	N	General	Transfer on 11/18/2008	Transfer from * NOT ON FILE * to GARRETT JAY A New Ownership: No
11/18/2008	N	General	Parcel	OWNER: GARRETT JAY A & ETAL & L/E, 981 EMERALD RD,
08/01/2006	N	General	Transfer on 08/01/2006	Transfer from GARRETT LOWELL & BETTY D to * NOT ON FILE * New Ownership: No



Parcel: 33-0000459.000
 STACI BRADY
 CARROLL County Auditor, CARROLL County, Ohio



2026 PROPERTY

Deeded Name	GARRETT JAY A		Taxpayer	GARRETT JAY A	
Owner	GARRETT JAY A PO BOX 265 MAGNOLIA OH 44643			PO BOX 265 MAGNOLIA OH 44643	
Tax District	33-UNION TWP-CARROLLTON EVSD		Land Use	190-OTHER AGRICULTURAL USE	
School District	CARROLLTON EVSD		Class	Agriculture	
Neighborhood	00033-UNION CARROLLTON SD		Subdivision		
Location	981 EMERALD RD		Lender		
CD Year	Acres	13.0000	Legal	6 14 6 PT SW EX COAL 13.000A	
Sold	11/18/2008	Sales Amount	Living Area	Map / Routing Number	33006-23.000/6
		0	Volume / Page	Survey Reference	

2025 VALUES

	Appraised	Assessed
District	33-UNION TWP-CARROLLTON EVSD	
Land Use	190-OTHER AGRICULTURAL USE	
Enrolled Programs		
Land	56,060	19,620
Improvement	9,640	3,370
Total	65,700	22,990
CAUV	0	0
Homestead	0	0
OOO	0	0
Taxable	65,700	22,990

2025 CURRENT CHARGES

	Full Rate	Effective Rate	Qualifying Rate	Prior	First	Sub-Total	Second	Total
Tax	49.000000	34.767313	32.190728	0.00	362.65	362.65	362.65	725.30
Special	0.00	2.00	2.00	0.00	2.00	2.00	2.00	4.00
Total	0.00	364.65	364.65	0.00	364.65	364.65	364.65	729.30
Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due	0.00	364.65	364.65	0.00	364.65	364.65	729.30	729.30

Collection

Account Number	020714-5	Contract Number		Escrow Number	
CD Year		Contract Instmt		Escrow Balance	
Lender		Contract Balance			
Foreclosure	N	Sheriff Sale	N	County Foreclosure	N
				Bankruptcy	N

TRANSFER HISTORY

Date	Deed Type	Volume / Page	Sales Amount	Valid	# of Properties
			Conveyance #	Exempt	
11/18/2008	Buyer: GARRETT JAY A Seller: * NOT ON FILE *	WARRANTY DEED	0.00	N	1
08/01/2006	Buyer: * NOT ON FILE * Seller: GARRETT LOWELL & BETTY D	CERTIFICATE OF TRANSFER	476	*	1
06/29/2004	Buyer: GARRETT LOWELL & BETTY D Seller: * NOT ON FILE *	CERTIFICATE OF TRANSFER	0.00	N	1
			1	*	

VALUE HISTORY

Tax Year	Land	Improvement	Total
33-UNION TWP-CARROLLTON EVSD			
2025	56,060	9,640	65,700
2024	34,580	8,900	43,480
33-UNION TWP-CARROLLTON EVSD			
2024	0	0	0
2019	34,580	8,900	43,480
2013	31,400	8,200	39,600
2011	27,800	11,110	38,910
2007	27,800	8,110	35,910

LAND	Card Type	Dimensions	Unit Rate Adjustments	BOR	Trend	Value	
			Rate Factor				
	1	AU-T/P/W	10.1800 Acres	4,100.00	9-WOODDED LOT	1.00	29,220
	1	HS-HOME SITE	1.0000 Acres	26,840.00		1.00	26,840
	1	SA-SMALL ACREAGE	1.8200 Acres	0.00		1.00	0
				1.00			



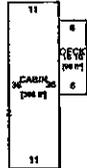
Parcel: 33-0000459.000
 STACI BRADY
 CARROLL County Auditor, CARROLL County, Ohio

IMPROVEMENTS

Card Type	Dimensions	Units	Unit Rate Grade	Year	Phys Depr	BOR	RCN
Features			Adjustments Condition	Bl/Rem	Obs Depr	Trend	Fin Value
1 34-CABIN	Length x Width (Optional)	396 Square Feet	Base: 38.58 + 100% Features: 0.00 = FR-FAIR 38.58	1980/0	75.00 0.00	0 100.00	15,278 3,820
1 31-MOBILE HOME ADDITION	12 X 12 Length x Width (Optional)	144 Square Feet	Base: 45.00 + 80% Features: 0.00 = FR-FAIR 45.00	1980/0	75.00 0.00	0 100.00	5,184 1,300
1 32-SHELTER	24 X 48 Length x Width (Optional)	1,152 Square Feet	Base: 6.20 + 100% Features: 0.00 = FR-FAIR 6.20	1977/0	75.00 0.00	0 100.00	7,142 1,790
1 34-CABIN	12 X 16 Length x Width (Optional)	192 Square Feet	Base: 38.58 + 100% Features: 0.00 = AV-AVERAGE 38.58	1977/0	70.00 0.00	0 100.00	7,407 2,220
1 21-DECK	6 X 10 Length x Width (Optional)	60 Square Feet	Base: 14.00 + 80% Features: 496.00 PR-POOR = 510.00	1980/0	0.00 0.00	0 100.00	510 510
1 04PP-SHED=PP	6 X 10 Width x Length (Optional)	60 Square Feet	Base: 0.00 + 100% Features: 0.00 = AV-AVERAGE 0.00	OLD/0	0.00 0.00	0 100.00	0 0
1 04PP-SHED=PP	8 X 10 Width x Length (Optional)	80 Square Feet	Base: 0.00 + 100% Features: 0.00 = PR-POOR 0.00	1977/0	0.00 0.00	0 100.00	0 0

SKETCH

Card 1



ID	Description	Size
1	34-CABIN	396
2	31-MOBILE HOME ADDITION	144
3	32-SHELTER	1,152
4	34-CABIN	192
5	21-DECK	60
6	04PP-SHED=PP	60
7	04PP-SHED=PP	80

PAYMENT HISTORY

Date	Amount	Date	Amount	Date	Amount	Date	Amount
01/24/2025	519.12	01/19/2024	599.78	01/19/2023	610.22	01/26/2022	614.14

EXHIBIT
4

33-0000459.000

1011

981

986

33-0000444.001

000

W

12

RD SW