

Tax year 2025 BOR no. 26-002  
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	KATHERINE & EDGENE FIORITTO	2260 DYEWOOD RD
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number and email address of contact person	440-623-3063 KFIORITTO@ATT.NET	
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
28-0001513-000	2260 DYEWOOD RD

7. Principal use of property

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
28-0001513-000	0 CHURCH	0 CHURCH	0 CHURCH

9. The requested change in value is justified for the following reasons:  
SEE ATTACHED COPY OF DEED. THIS PROPERTY IS A CHURCH AND HAS ONLY BEEN USED AS A CHURCH. PRESENTLY GOING RENOVATION

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 2024/2025 and total cost \$ 0 DID WORK MYSELF

13. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown MATERIAL COST ONLY 0

RECEIVED

JAN 05 2026

AUDITOR'S OFFICE  
CARROLL COUNTY, OH

**OBJECTION 9: Gaps in Title – Tract 2 of the Subject Lands**

We note that the vesting deed described on the first page of this Opinion describes the Subject Lands as containing a total of 0.435 acre, comprised of a 0.274-acre tract located in Section 13 as conveyed to the East Ohio Conference of the United Methodist Church by Quit Claim Deed recorded in Book 241 at Page 138 (Tract 1 as shown on Fee Title, above), and a 0.161-acre tract located in Section 14, being a small part of three parcels conveyed to the East Ohio Conference of the United Methodist Church by virtue of deeds recorded in Book 10 at Page 69, Book 66 at Page 177 and Book 108 at Page 17 (Tract 2 as shown on Fee Title, above). Prior to the vesting deed, the first deed in the chain of title that conveyed the entirety of the Subject Lands was that certain Quit-Claim Deed dated March 4, 1901, recorded in Book 241 at Page 140, whereby The East Ohio Conference of the United Methodist Church purported to convey the entirety of the Subject Lands containing a total of 0.435 acre, comprised of a 0.274-acre tract located in Section 13 as conveyed to the East Ohio Conference of the United Methodist Church by Quit Claim Deed recorded in Book 241 at Page 138, and a 0.161-acre tract located in Section 14, being a small part of three parcels conveyed to the East Ohio Conference of the United Methodist Church by virtue of deeds recorded in Book 10 at Page 69, Book 66 at Page 177 and Book 108 at Page 17, to Glenda B. Miller. The Materials Examined included the following Abstractor's note pertaining to said Quit Claim Deed recorded in Book 241 at Page 140 (hereafter, "Abstractor Note 1"):

Note: In describing the 0.161 acres in the SW/4 of S14, the deed makes prior references to DR 10-69, DR 66-117 and DR 108-17. See below for details.

DR 66-117 cannot be mapped - Note: Please see documentation in the Misc column showing that Sarah McCaskey sold this land to the church trustees (last church reflected in the documentation). The subject tract contains two small pieces of land in Section 14 and Section 13, this appears to be the land in Section 14, and possibly the land in Section 13. Also included in this miscellaneous document are the referenced deeds.

DR 10-69 - Appears to actually be 10-69.1 and appears to not be close to the subject lands. Per GIS, this deed maps Parcel # 280060000000.

DR 108-17 - This is believed to be a portion of the subject land, but the legal description cannot be properly mapped."

The Materials Examined included the title chain for a 74-acre tract through 1825, which included Tract 2 of the Subject Lands. Sarah E. McCaskey owned the entirety of said 74-acre tract in 1898. By that certain Deed dated June 15, 1898, recorded in Book 40 at Page 576, Sarah E. McCaskey, an unmarried woman, conveyed all of her right, title and interest in and to the undivided 1/2 interest in said 74-acre tract to Eliza J. McCaskey. Following said Deed, we credited each of Sarah E. McCaskey and Eliza J. McCaskey with a 1/2 interest in said 74-acre tract. Thereafter, by that certain Warranty Deed dated October 6, 1906, recorded in Book 68 at Page 117, Sarah E. McCaskey conveyed a parcel of land 50 feet in width and a tract on the south side of a road located in the SW/4 of Section 14 to The Trustees of the M. P. Church at Palermo, Ohio, provided that if at any time the premises are not used for church purposes, the same shall revert to the owner or owners of the land of which said parcels of land are taken off. We have also examined an article set forth in the Carroll County Historical Society

*Property cannot be used for any purpose but a church!*

# Parcel

**Parcel Number**

28-0001513.000 (website)

**Legal**

6 14 13/14 PT S .435A

**Owner**

FIORITTO EUGENE &amp; KATHERINE J/S

**Location**

2260 DYEWOOD RD

**Acres**

0.4350



Date ▲	Public	Style	Attached To	Notes
11/06/2009	N	General	Transfer on 11/06/2009	Transfer from NEELY GLENDA B & SCOT A to FIORITTO EUGENE & KATHERINE J/S New Ownership: No
11/06/2009	N	General	Parcel	OWNER: FIORITTO EUGENE & KATHERINE J/S, 2260 DYEWOOD RD,
04/13/2006	N	General	Transfer on 04/13/2006	Transfer from * NOT ON FILE * to NEELY GLENDA B & SCOT A New Ownership: No

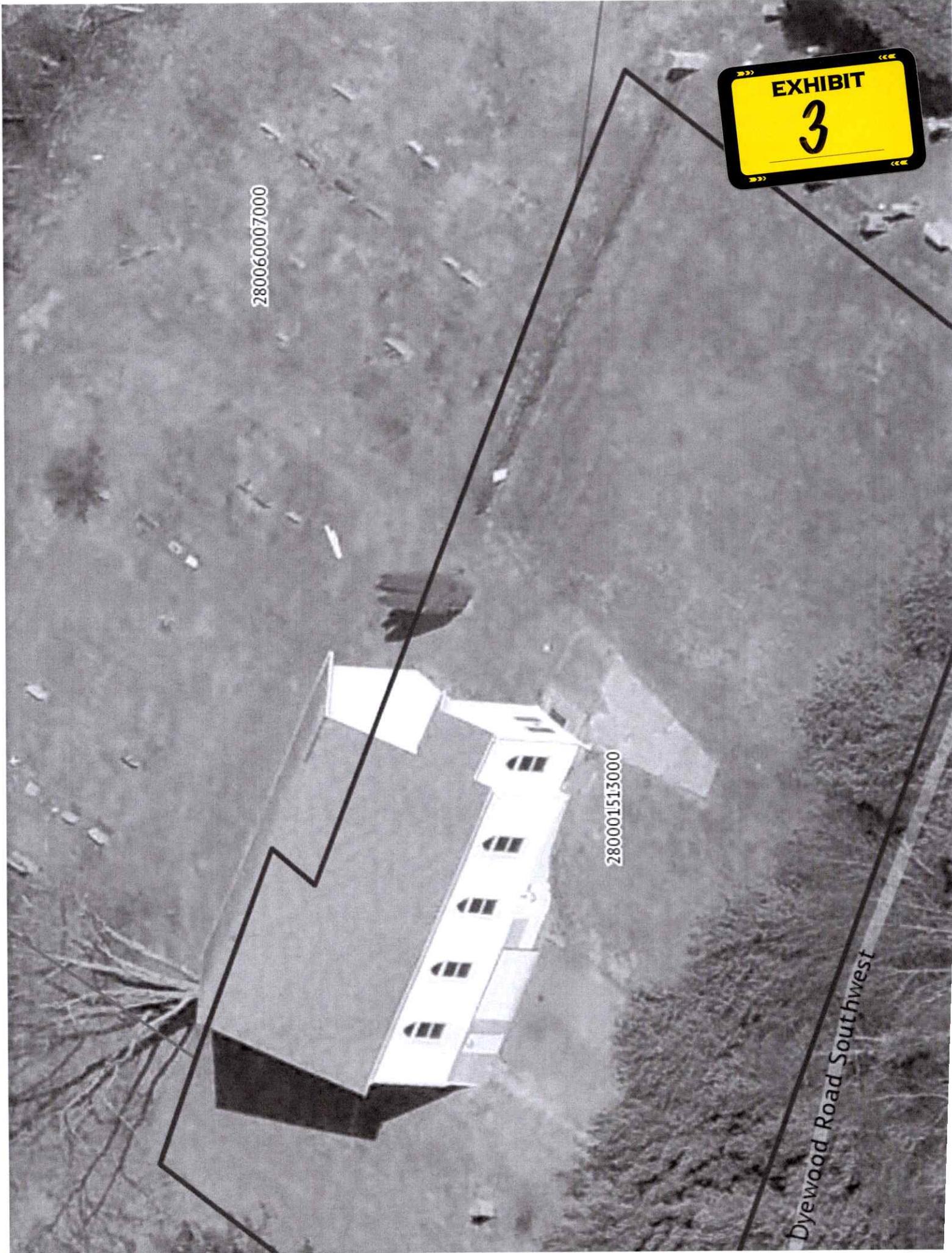
Date ▲	Public	Style	Attached To	Notes
05/05/2005	N	General	Parcel	<p> MOVED BLDGS FROM  28-60007.000, ADDED  FRACTIONAL HS 3/5/04  TK  BUILDING IS FORMER  1SFR/B CHURCH,  SEASONAL &amp; WEEKEND  USE ONLY  MH REG NO 28-01959  '72 FRAYWOOD, \$500  GIFT  EQ04AGRES: 8% LAND  8% IMP 500 LAND 2030  IMP  5/5/05 D.OR#04-109  B.O.R. REDUCED BLDG  75% FUNC REMOVED  MH &amp;CHG LAND  VALUE WAS \$34070  NOW \$9290-CJH  2/8/18 ADDED 120%  GRADE TO CABIN-OLD  CHURCH, HAS BSMNT &amp;  BSMNT GAR-REFLECTED  IN GRADE REAPP 19  JAA-SF  **** TRUE CASH VALUE  **** ** ASSESSED  VALUE ****  YEAR REASON CODE  LAND BUILDING TOTAL  LAND BUILDING TOTAL  2000 REAL VAL 1110  1110 390 390  2001 ANN. EQUAL 1350  1350 470 470  2004 MISCELLANE 6220  25320 31540 2180 8860  11040  2004 ANN EQUAL 6720  27350 34070 2350 9570  11920  2004 BOARD OF R 2310  6980 9290 810 2440  3250  2007 ANN. EQUAL 1660 </p>



280060007000

280001513000

Dyewood Road Southwest





Parcel: 28-0001513.000

Year: 2025

STACI BRADY

Carroll County Auditor | Carroll County, Ohio



**SUMMARY**

Deeded Name	FIORITTO EUGENE & KATHERINE J/S		Taxpayer	FIORITTO EUGENE & KATHERINE	
Owner	FIORITTO EUGENE & KATHERINE 2818 ORANGE GROVE TR NAPLES FL 34120			2818 ORANGE GROVE TR NAPLES FL 34120	
Tax District	28-PERRY TWP-CARROLLTON EVSD		Land Use	599-OTHER RESIDENTIAL STRUCTURES	
School District	CARROLLTON EVSD		Class	Residential	
Neighborhood	00028-PERRY CARROLLTON SD		Subdivision		
Location	2260 DYEWOOD RD		Legal	6 14 13/14 PT S .435A	
CD Year		Map Number	28014-01.000	Routing Number	14
Acres	0.4350	Sold	11/06/2009	Sales Amount	2,500.00

**VALUE**

District	28-PERRY TWP-CARROLLTON EVSD	
Land Use	599-OTHER RESIDENTIAL STRUCTURES	
Enrolled Programs		

	Appraised	Assessed
Land	24,500	8,580
Improvement	23,450	8,210
<b>Total</b>	<b>47,950</b>	<b>16,790</b>
CAUV	N 0	0
Homestead	N 0	0
OOCC	N 0	0
<b>Taxable</b>	<b>47,950</b>	<b>16,790</b>

**CURRENT CHARGES**

Full Rate	48.650000			
Effective Rate	34.586294			
Qualifying Rate	32.483738			

	Prior	First	Second	Total
Tax	0.00	263.07	263.07	526.14
Special	0.00	1.00	1.00	2.00
<b>Total</b>	<b>0.00</b>	<b>264.07</b>	<b>264.07</b>	<b>528.14</b>
Paid	0.00	0.00	0.00	0.00
<b>Due</b>	<b>0.00</b>	<b>264.07</b>	<b>264.07</b>	<b>528.14</b>

**FUTURE CHARGES**

Type	Description	Amount
Special Assessments	099 MWCD	2.00

**TRANSFER HISTORY**

Date	Deed Type Volume / Page	Sales Amount Conveyance #	Valid Exempt	# of Properties
11/06/2009	Buyer: FIORITTO EUGENE & KATHERINE J/S Seller: NEELY GLENDA B & SCOT A WARRANTY DEED	2,500.00 565	N	1
04/13/2006	Buyer: NEELY GLENDA B & SCOT A Seller: * NOT ON FILE * WARRANTY DEED	0.00 1	N *	1

**LAND**

Type	Dimensions	Description	Value
HS-HOME SITE	0.4350	Acres	24,500
		<b>Total</b>	<b>24,500</b>

**OTHER IMPROVEMENT**

Card	Type	Year Built	Year Remodeled	Condition	Dimensions	Description	Size	Value
1	10-ENCLOSED PORCH	1970		PR-POOR	8 X 10	Length x Width (Optional)	80	190
1	34-CABIN	1970		AV-AVERAGE	36 X 50	Length x Width (Optional)	1,800	23,260
						<b>Total</b>		<b>23,450</b>

**SKETCH**

Card 1

ID	Description	Size	Floor Total	Floor Area (ft <sup>2</sup> )	Living Area (ft <sup>2</sup> )
2	34-CABIN	1,800		0	0
3	10-ENCLOSED PORCH	80			

