

Tax year 2025 BOR no. 26-07
 County CARROLL Date received 1/13/2026

DTE 1
Rev. 12/22

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	<u>JAN H. KENNEDY</u>	<u>144 BARK RD SW, DALTON, OH 44620</u>
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number and email address of contact person		
<u>330-806-7293 JHKENNEDY42@YAHOO.COM</u>		
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
<u>30-0000062.001</u>	<u>144 BARK RD SW, DALTON, OH. 44620</u>
<u>30-0000063.000</u>	~
<u>30-0000064.000</u>	"

7. Principal use of property HOME, TREE FARM, ANY CROP

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
<u>- 62.001</u>			
<u>- 63.000</u>	<u>\$349,240</u>	<u>\$219,600</u>	<u>\$129,640</u>
<u>- 64.000</u>	<u>\$9,050</u>	<u>\$2,400</u>	<u>\$1,630</u>

9. The requested change in value is justified for the following reasons:

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

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JAN 13 2026

AUDITOR'S OFFICE
 CARROLL COUNTY OH

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.

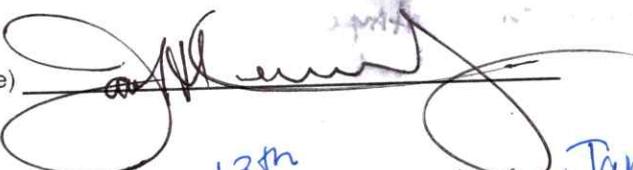
- The property was sold in an arm's length transaction.
- A substantial improvement was added to the property.
- The property lost value due to a casualty.
- Occupancy change of at least 15% had a substantial economic impact on my property.

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 1-13-26 Complainant or agent (printed) JAN H. KENNEDY Title (if agent) _____

Complainant or agent (signature) 

Sworn to and signed in my presence, this 13th day of January 2026
(Date) (Month) (Year)

Notary April Dawn Mayle



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CARROLL COUNTY OH



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.

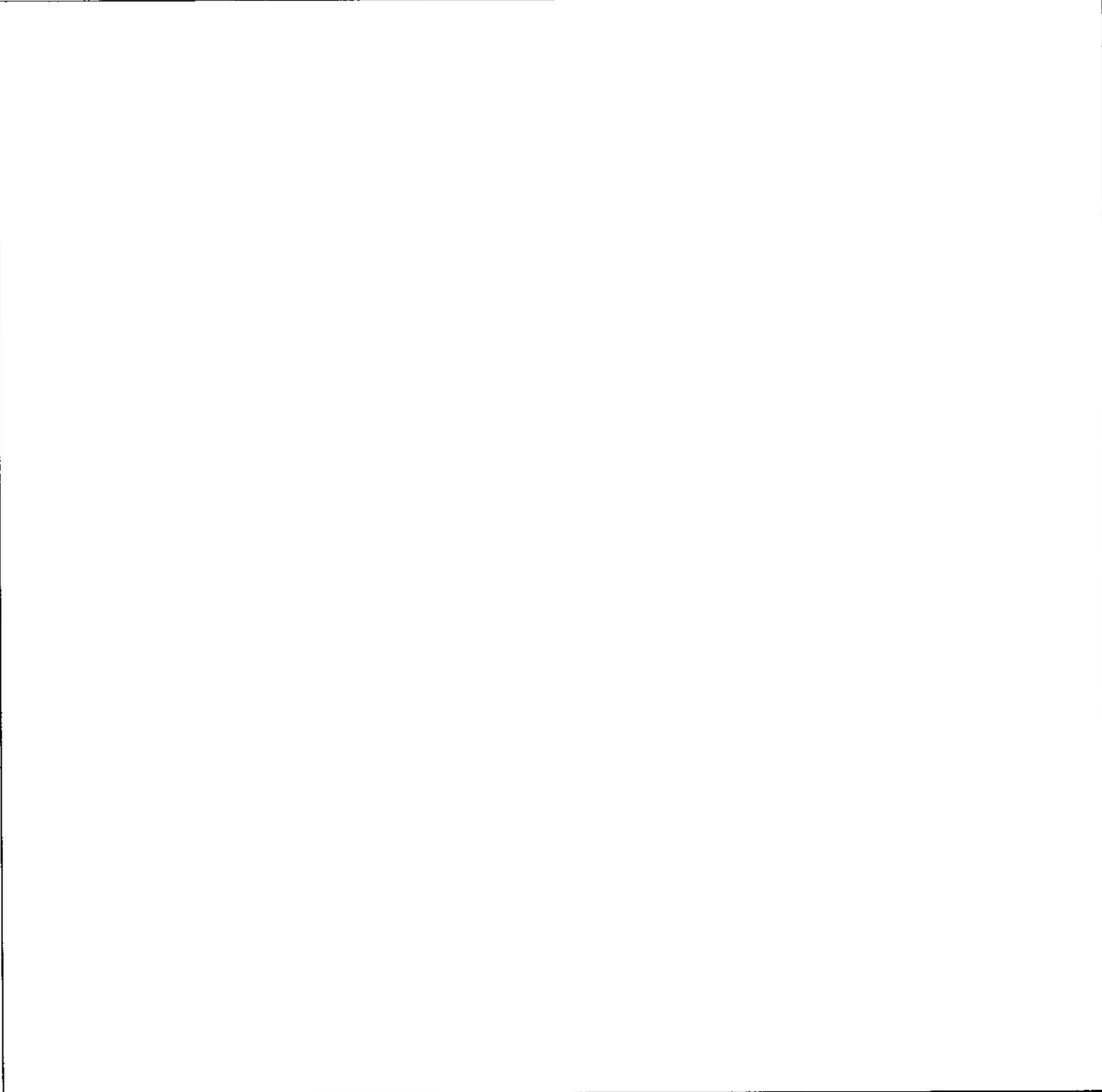
General Instructions: Valuation complaints must relate to the total value of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place 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.

ID	Description	Size
Notes		



Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
C-CROPLAND	8.2450	4,100.00		33,805					33,810
AGUSE - ACRES = '8.2450', SYMBOL = 'C', MKT/AC = '2450', MARKET = '20200'.									
HS-HOME SITE	2.0000	41,600.00		83,200					83,200
MARKET - ACRES = '2.0000', SYMBOL = 'HS-HOMESITE', MKT/AC = '18000', MARKET = '36000'.									
RD-ROAD	0.4460	0.00		0					0
MARKET - ACRES = '0.4460', SYMBOL = 'ZR-ROAD', MKT/AC = '0', MARKET = '0'.									
W-WOODLAND	3.0590	4,100.00		12,542					12,540
AGUSE - ACRES = '3.0590', SYMBOL = 'W', MKT/AC = '2450', MARKET = '7490'.									
Total	13.7500								129,550

Parcel 30-000063.000
 Property 144 BARK SW RD
 Address
 District 30-ROSE TWP-CARROLLTON EVSD
 Map Number 30007-11.000
 Routing 7
 Land Use 111-CASH-GRAIN OR GENERAL FARM "QUALIFIED FOR
 Class Agriculture
 Neighborhood 00030-ROSE CARROLLTON SD-AV
 Living Area 576

Site Characteristics			
Topography	Public Utilities	Street / Road	Neighborhood
ABOVE	ELECTRIC	ALLEY	BLIGHTED
BELOW	GAS	PAVED	DECLINING
FLAT	SEPTIC	PROPOSED	IMPROVING
LOW &	SEWER	SIDEWALK	STATIC
ROLLING	WATER	UNPAVED	
STEEP	WELL		

Valuations			
Assessment		2025	2026
Appraised	Land	129,550	129,550
	Improvement	256,340	256,340
	Total	385,890	385,890
Assessed	Land	45,340	45,340
	Improvement	89,720	89,720
	Total	135,060	135,060
Land	Improvement	Total	

Owner KENNEDY JAN HARLAND
 Legal 7 16 7 S PT NE 13.750A



Permits					
Permit	Date	CD	Description	%	Amount

Notes
 OC=1, EXLVUN=0000000, PLUMB= 1, PLUMBI=0000000

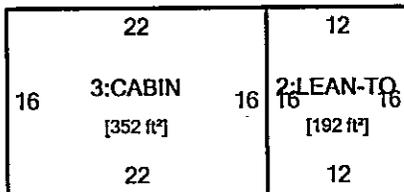
Dwelling									
Type	1-SINGLE FAMILY	Area	Height	Brick	Finish	Heat	Cool	Value	
		576	First Floor		100.00	100.00		86,260	
		576	Basement					15,700	
Units Designed	1								
Units Converted									
Total Rooms	2								
Bed Rooms	1								
Family Rooms									
Dining Rooms									
Plumbing	NORMAL								
Full Baths	1								
Half Baths									
Extra Fixtures									
		Total Floor Value						101,960	
		Living Units Value							
		Plumbing						6,440	
		RecRoom							
		Fireplace							
		Linear Brick							
		Exterior Features							
		Garage / Carport						7,920	
		Base Value						11,060	
		Grade							
		Well / Septic							
		Adjustment							
		RCN Value						89,166	
		Year							
		Depreciation %							
		Observed %							
		Depreciation Value						-35,666	
		RCNLD Value							
		BOR							
		Trend							
		Final Value						53,500	



Improvements																
ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
2	11-LEAN-TO	16 X 12	192		10.01	1,922	1	100%			1987/ /1987	AV-70.00				580
2 BUILDING TYPE = '04', SHB+CONSFTXFT = '017X22', SIZE = '374', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '1987AV', REPLA VALUE = '4760', PHY DPR = '60', FNC DPR = '', VALUE =																
3	34-CABIN	16 X 22	352		38.58	13,580	1	100%			1994/ /1994	PR-65.00				4,750
3 BUILDING TYPE = '34', SHB+CONSFTXFT = '014X18', SIZE = '252', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '1994PR', REPLA VALUE = '7480', PHY DPR = '70', FNC DPR = '', VALUE =																
Total																5,330

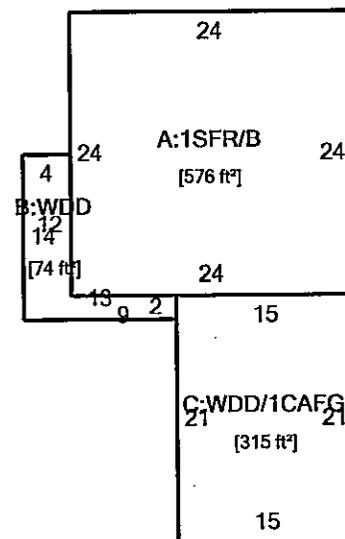
Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
09/03/1999	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	1	N	1
10/17/1995	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	1	N	1
03/09/1990	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	3	N	1

ID	Description	Size
A	1SFR/B	576
B	WDD	74
C	WDD/1CAFG	315
2	11	192
3	34	352



Notes

REVAL 2025 FIELD REVIEW DONE BY JMR-KK
 REVAL 2025- CORR EFF YEAR FOR DWLG 2,
 TURNED SKETCH ON FOR DWLG 1, CORR SHED TO
 LEAN-TO, CORR MSMTS FOR CABIN & LEAN-TO,
 CORR MSMTS FOR OFF & WDD ON DWLG 2
 12/04/23 SBT
 CALL BACK - R : : E : 081811 : MB
 2 WELL & 2 SEPTIC
 CABIN POOR PER APPRAISER, TK 12/13/01
 EQ04AGRES: 8% LAND 8% IMP 2120 LAND 10440
 IMP
 7/19/18 REAPP 19 RF-VM
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 28570 107710 136280 10000
 37700 47700
 2001 ANN. EQUAL 31990 154690 186680 11200
 54140 65340
 2001 MISCELLANE 26490 130550 157040 9270
 45690 54960
 2004 ANN EQUAL 28610 140990 169600 10010
 49350 59360
 2007 ANN. EQUAL 37750 140730 178480 13210
 49260 62470



Land Data

Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
									
Total									

Parcel 30-000063.000
 Property 144 BARK SW RD
 Address
 District 30-ROSE TWP-CARROLLTON EVSD
 Map Number 30007-11.000
 Routing 7
 Land Use 111-CASH-GRAIN OR GENERAL FARM "QUALIFIED FOR
 Class Agriculture
 Neighborhood 00030-ROSE CARROLLTON SD-AV
 Living Area 1,764

Site Characteristics

Topography	Public Utilities	Street / Road	Neighborhood
ABOVE	ELECTRIC	ALLEY	BLIGHTED
BELOW	GAS	PAVED	DECLINING
FLAT	SEPTIC	PROPOSED	IMPROVING
LOW & ROLLING	SEWER WATER	SIDEWALK UNPAVED	STATIC
STEEP	WELL		

Type		Area	Height	Brick	Finish	Heat	Cool	Value
1-SINGLE FAMILY		1,176	First Floor		100.00	100.00	100.00	132,300
Units Designed	1	1,176	Attic		50.00	50.00	50.00	26,760
Units Converted		1,176	Basement					24,520
Total Rooms								
Bed Rooms								
Family Rooms								
Dining Rooms								
Plumbing	NORMAL	Total Floor Value						183,580
Full Baths	2	Living Units Value						9,890
Half Baths		Plumbing						
Extra Fixtures		RecRoom						5,650
		Fireplace		Openings	1	Stacks	1	
		Linear Brick		Height		Length		16,000
		Exterior Features		OFP=304,WDD=304				4,340
		Garage / Carport		2.00BASG				219,460
		Base Value						43,892
		Grade		Code	120%	Factor	120.00	
		Well / Septic						
		Adjustment		Code		Factor		
		RCN Value		263,352 total value x 1.0 multiplier				263,352
		Year		Built	1994	Rem	Eff	2000
		Depreciation %		AV-25.00				-65,838
		Observed %						
		Depreciation Value						-65,838
		RCNLD Value						197,514
		BOR						
		Trend						
		Final Value						197,510

Valuations			
Assessment		2025	2026
Appraised	Land	129,550	129,550
	Improvement	256,340	256,340
	Total	385,890	385,890
Assessed	Land	45,340	45,340
	Improvement	89,720	89,720
	Total	135,060	135,060
Land	Improvement	Total	

Owner KENNEDY JAN HARLAND
 Legal 7 16 7 S PT NE 13.750A



Permits					
Permit	Date	CD	Description	%	Amount

Notes
 OC=1, EXLVUN=000000, PLUMB= 1, PLUMBI=0003000

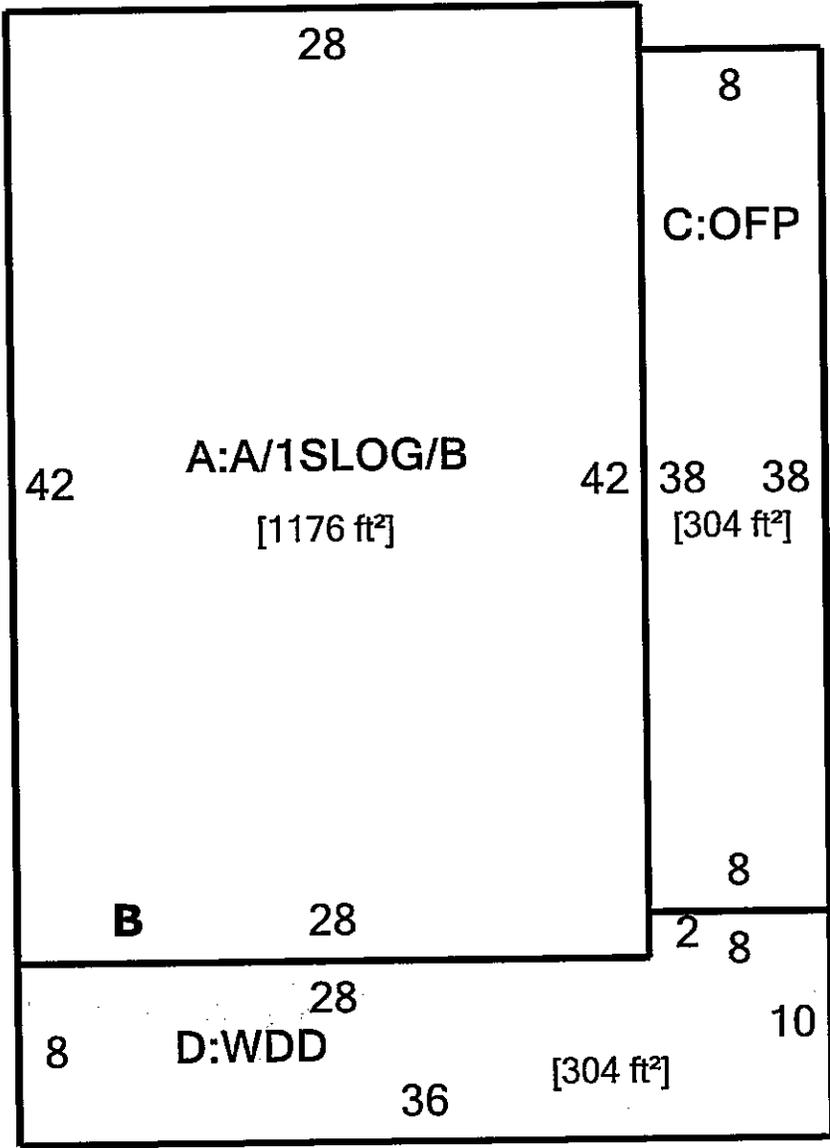
Improvements

ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
Total																

Sales

Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
09/03/1999	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	1	N	1
10/17/1995	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	1	N	1
03/09/1990	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	3	N	1

ID	Description	Size
A	A/1SLOG/B	1,176
B	2CBASG	0
C	0FP	304
D	WDD	304



Notes

CALL BACK - R : : E : 081811 : MB

ID	Description	Size
1	04PP	140

Notes

REVAL 2025 FIELD REVIEW DONE BY JMR-KK
 REVAL 2025- ADDED SHED=PP 12/04/23 SBT
 CALL BACK - R : : E : 072511 : GR
 EQ04AGRES: 8% LAND 8% IMP 1560 LAND 0 IMP
 7/19/18 REAPP 19 RF-VM
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 15000 15000 5250 5250
 2001 ANN. EQUAL 19550 19550 6840 6840
 2004 ANN EQUAL 21110 21110 7390 7390
 2007 ANN. EQUAL 23000 23000 8050 8050

