

Clear Form

Tax year 2025 BOR no. 26-020
 County Carroll Date received 01/12/2026

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	Skyland Hills Corp	PO Box 36177 Canton OH	
2. Complainant if not owner		44735	
3. Complainant's agent	Leonard Cooper		
4. Telephone number and email address of contact person: 330-327-5864 lennyacooper@aol.com			
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		
08-0001036.005	815 Valley St. Minerva, OH 44657		
7. Principal use of property: Dollar General Store			
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
08-0001036.005			
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 N/A and total cost \$ _____

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

RECEIVED

JAN 12 2026

AUDITOR'S OFFICE
CARROL 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.
- 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 11/28/2025 Complainant or agent (printed) Leonard Cooper Title (if agent) _____

Complainant or agent (signature) *Leonard Cooper*

Sworn to and signed in my presence, this 28th day of November 2025

Notary *Chelsea Durant*

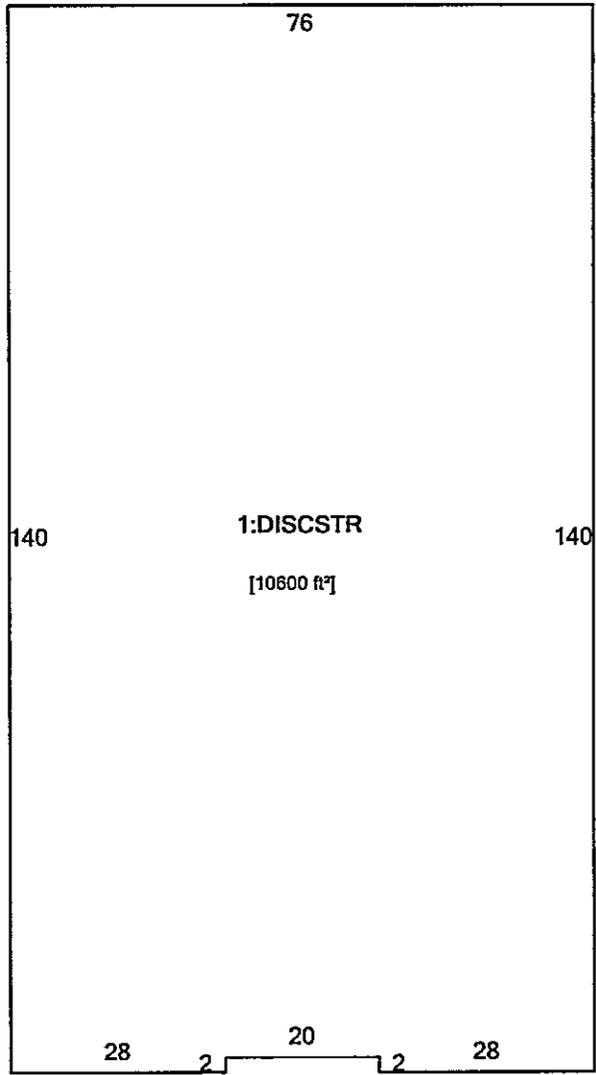


CHELSEA ROSE DURANT
Notary Public
State of Ohio
My Comm. Expires
April 27, 2027

ID	Description	Size
1	174	10,600
2	186	1,500
3	62	16,800

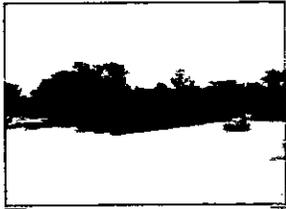
Notes

REVAL 2025- FIELD REVIEW BY JC
 6/7/22 - PER FIELD REVIEW 6/6/22 BY ELC -
 DOLLAR GENERAL STORE - ADDED STORE,
 ASPHALT & FENCE- SENT VALUE CHANGE LETTER
 TY22 - VM



3

Parcel



Parcel Number

08-0001036.005 (website)

Legal

6 16 11 E PT NE 2.251A EX O/G/MIN

Owner

SKYLAND HILLS CORPORATION

Location 📍

815 VALLEY ST
MINERVA OH 44657

Acres

2.2510

Date ▲	Public	Style	Attached To	Notes
05/16/2025	N	General	Resurvey on 05/16/2025	N/S SPLIT ALL O/G/ MIN F/ 08-0001036.005 TO 08-0001036.007 & F/ 10-0001636.000 TO 10-0001636.001 - AN
09/30/2024	N	General	Parcel	BOR # 24-012 WITH DRAWN
04/30/2024	N	General	Parcel	REMOVED BOR 22-010 FOR REVAL TY25 - VM
07/07/2022	N	General	Adjustment on 07/07/2022	CORRECTED AGREED UPON VALUE TO BE ALL ON THE LAND AS THE AGREEMENT STATED -SB
06/30/2022	N	General	Adjustment on 06/30/2022	PER BOR 22-010, THE BOARD ACCEPTED THE AGREEMENT MADE BETWEEN ATTYS MORROW & GILL FOR THE TAXABLE VALUE TO BE 200,000 FOR TY21 & 1,100,000 FOR TY22; SINCE VALUE WAS AGREED TO FOR TY22, THIS VALUES STAYS UNTIL TY25 REVAL -SB
06/07/2022	N	General	Parcel	PER FIELD REVIEW 6/6/22 BY ELC - DOLLAR GENERAL STORE - ADDED STORE, ASPHALT & FENCE- SENT VALUE CHANGE LETTER TY22 - VM

Date ▲	Public	Style	Attached To	Notes
04/21/2022	N	Auditor	Parcel	04/21/22 BOR# 22-010 BOARD TABLED DECISION, OWNER HAS UNTIL MAY 9TH TO FILE A COUNTER COMPLAINT -SB
08/20/2021	N	General	Transfer on 08/20/2021	Transfer from MINERVA (VALLEY ST) DG LLC to SKYLAND HILLS CORPORATION New Ownership: Yes
08/20/2021	N	General	Resurvey on 08/20/2021	COMBINE ALL 08-0001036.006 (1.351A) TO 08-0001036.005 (0.9A) TO NOW BE 2.251A (PARCEL 08-0001036.006 WILL BE RETIRED) -SB
07/27/2021	N	General	Resurvey on 07/27/2021	N/S SP 0.9A VAC FR 08-0001036.002 TO 08-0001036.005 LEAVING 0.036A & SP 1.351A VAC FR 08-0001036.003 TO 08-0001036.006 LEAVING 0.061A -SB