

Tax year 2025 BOR no. 26-021
County Carroll Date received 1/16/2026

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.

| 1. Owner of property | | Donald E. Sr. + Mary K. Seward | | 10190 Brass Road N.W. Mineral City, OH 44656 | |
|---|---|--|--|--|--|
| 2. Complainant if not owner | | | | | |
| 3. Complainant's agent | | | | | |
| 4. Telephone number and email address of contact person | | 330-663-1454 | | seaweed7676@yahoo.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 | | |
| 31-0000 241.000 | | | 10190 Brass Road N.W. Mineral City, OH 44656 | | |
| 31-0000 243.000 | | | Brass Road N.W. - one mile from our house | | |
| 7. Principal use of property <input checked="" type="checkbox"/> Residence + property <input type="checkbox"/> Recreational | | | | | |
| 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 | | |
| 31-0000 241.000 | 131,710 | 190,990 | 59,280 | | |
| 31-0000 243.000 | 30,870 | 102,300 | 71,430 | | |
| 9. The requested change in value is justified for the following reasons: | | | | | |

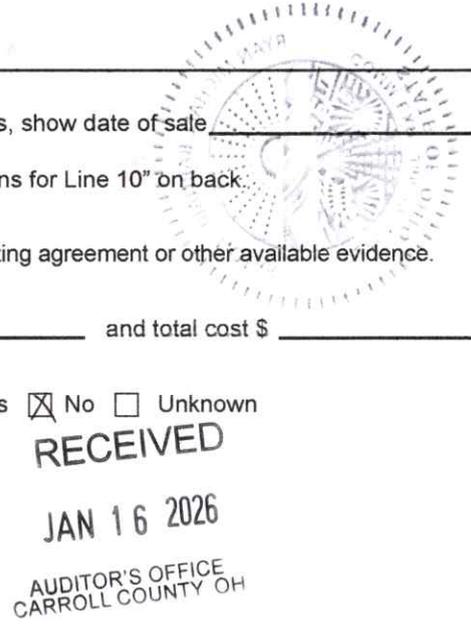


10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale _____ and sale price \$ _____ ; and attach information explained in "Instructions for Line 10" on back.

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



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 12-26-25 Complainant or agent (printed) Donald E Seward Sr Title (if agent) _____

Complainant or agent (signature) Donald E Seward Sr

Sworn to and signed in my presence, this 26 day of 12 2025
(Date) (Month) (Year)

Notary Ryan M Barnabi





AUCTION

Russ Kiko Associates Inc. Auctioneers • Richard T. Kiko Agency, Inc. Realtor
2805 Fulton Drive. NW, Canton, OH. 44718 • (330) 455-9357



www.kikoauctions.com



SATURDAY- AUGUST 22, 2009 - 10:30AM

Opportunity Knocking!

118+ Acres w/Nature & Wildlife

Victorian Home & Barn w/Free Gas

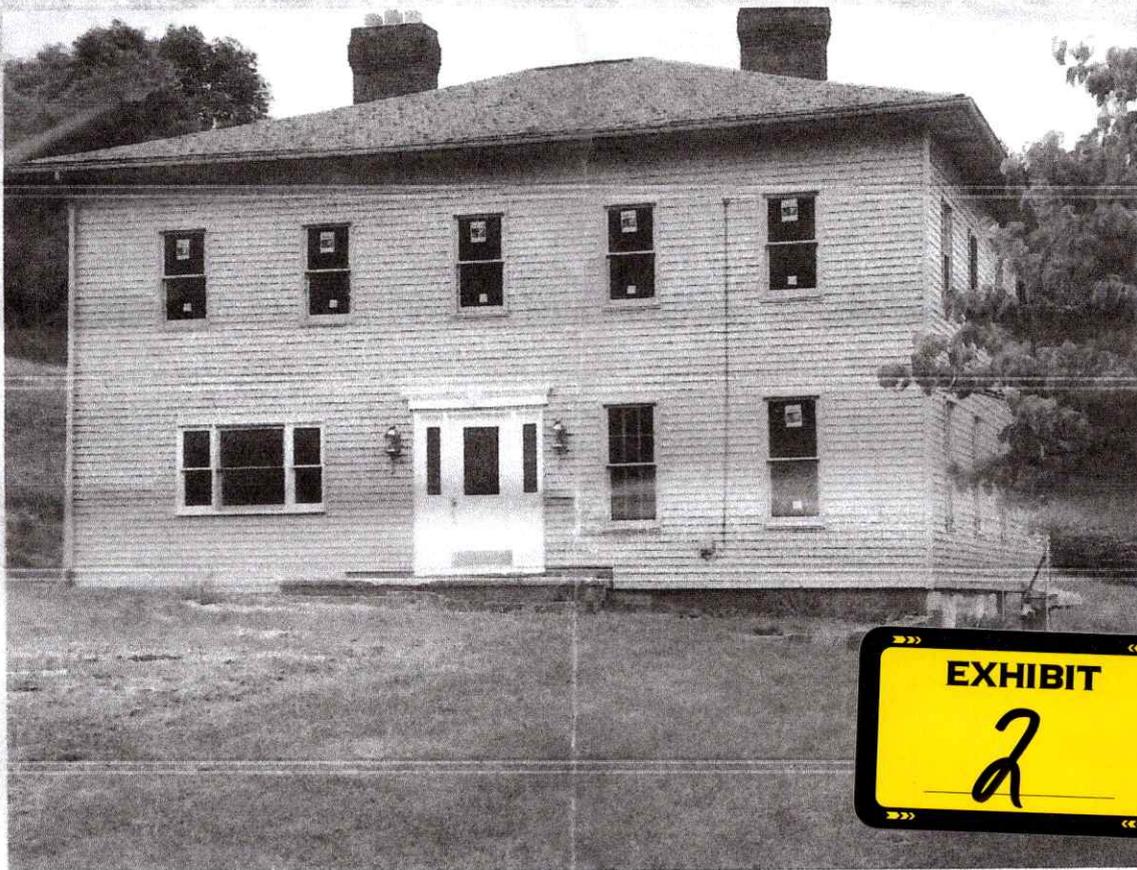
5 Tracts - 14 to 36 Acres Each

Sandy Valley Schools - Rose Twp. - Carroll County

Absolute Auction, sells to the highest bidders on location:

11177 Brass Rd. Mineral City, OH 44656

Directions: From Canton take Rt. 800 south of I-77 or north of Dover to Mineral City then east on Linden Tree Rd. 3 miles to Farm. Watch for **Kiko** signs...



LEADING THE AUCTION INDUSTRY SINCE 1945



[REDACTED]

Parcel #1: 14+ Acres w/Victorian Home & Barn: Features Victorian home with many updates. 1st floor comprises entrance with open staircase, large kitchen, dining room w/fireplace, living room w/gas fireplace, office or den, full bath. Upstairs w/4 bedrooms & remodeled full bath plus 5th bedroom w/private stairs. Walk out cut stone basement w/free gas F/A heat per lease. Spring water, 200 amp. electric breakers. Buyers to finish home. 45 x 80 Bank barn w/cut stone foundation and pasture & wooded area. Great for horses, livestock & 4-H projects. Home has many updates including vinyl siding, roof shingles, Andura thermo payne windows. Better take a look!
Recreational Parcels w/Nature & Wildlife

Parcel #2: 22 Acres mostly wooded w/open building site.

Parcel #3: 21 Acres mostly wooded w/open building site.

Parcel #4: 36 Acres recreational wooded nature tract.

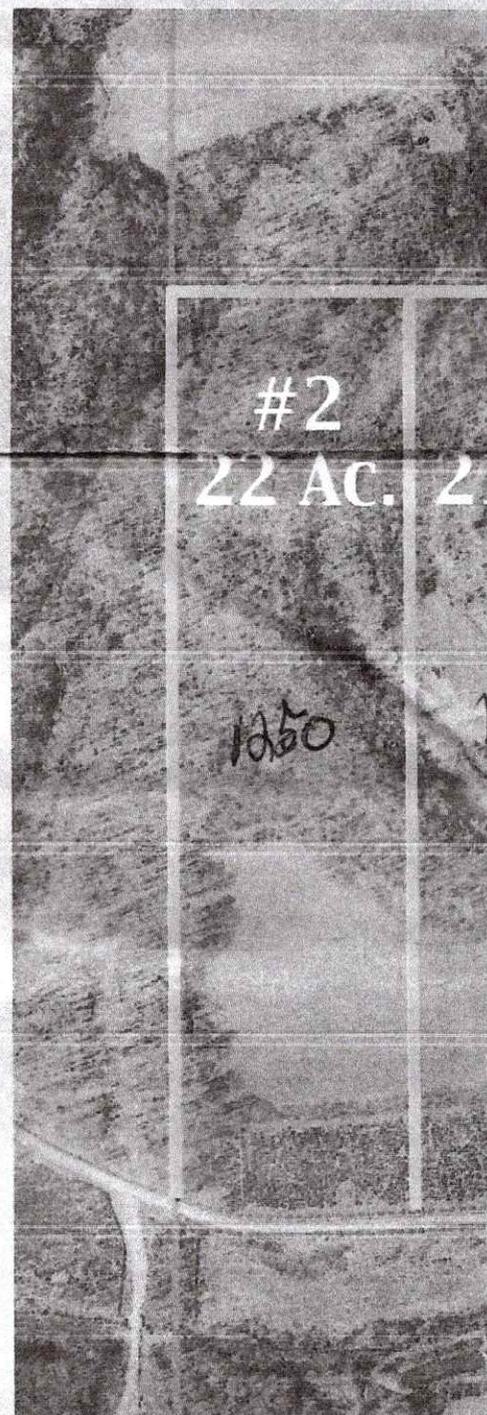
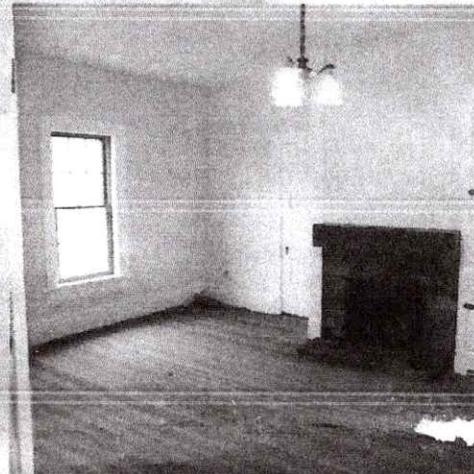
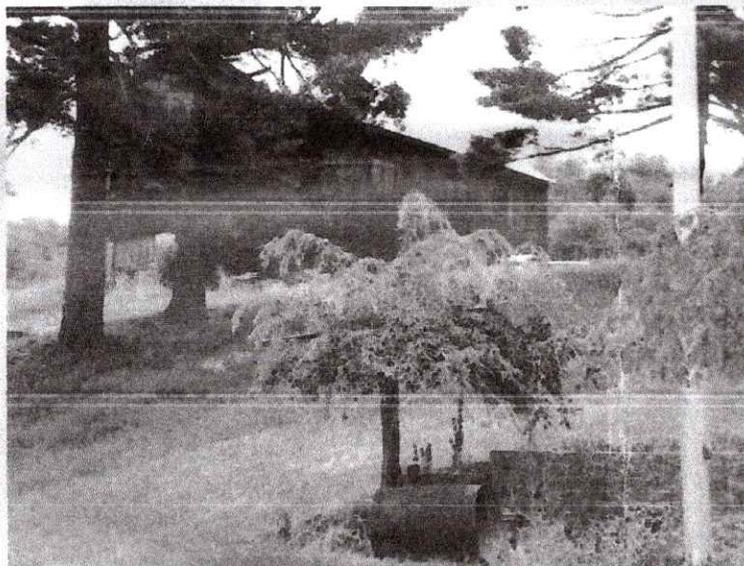
Parcel #5: 25 Acres recreational wooded nature tract w/small pond.

Note: Bidding on parcels and together and sells to high bidder. Family owned since 1923. Great opportunity for recreation and nature lovers. Royalty interest income. Immediate possession at closing. For more information or help with financing contact Auctioneers at 800-533-5456 or visit our website at www.kikoauctions.com.

Terms on Real Estate: 15% down auction day, balance due at closing. 10% buyers premium added to the final bid to determine the purchase price. Any desired inspections must be made prior to bidding. All information contained herein was derived from sources believed to be correct.

Auctioneers/Realtors: Eugene F. Kiko, C.A.I., ext. 112 &
Charles L. Crable, ext. 301

Auction by Order of: Carl & Julie Harsha



December 10, 2025

Staci Brady
Carroll County Auditor
119 South Lisbon Street
Suite 203
Carrollton, Ohio 44615



This letter is a formal notice of appeal of a tentative new value that has been set for our property in Carroll County.

These are the parcel numbers we are appealing;

31-0000241.000 - Residence and property located at 10190 Brass Road N.W. Mineral City, Ohio 44656

31-0000243.00 - Recreational property located at Brass Road N.W. - one mile from our house.

We disagree with the tentative new value that has been set on our property. These are our reasons:

Market value does not warrant the increase in our taxes and we do not know of any homes in our neighborhood that have increased in value. If anything some of the homes may have decreased in value. Enclosed are pictures of homes and properties within $\frac{1}{16}$ mile of ours.

Huff Run runs through our backyard and it is polluted by sulfur bacteria and the Federal Government had been working on clean up for many years but have not done anything recently.

It costs us thousands of dollars a year to treat our well water to make our water usable. We mainly drink bottled water.

There are no fire hydrants in our area. We also do not have access to high speed internet or cable in our area. Recently a local internet company (Smart Way) stopped providing internet to us and at least one neighbor over Labor Day Weekend. We both had to call in about our internet where we learned Smart Way was no longer providing us internet.

Apparently at one time our backyard was used as a dump.

We are surrounded by Huff Run strip mines, modular homes, and a modular home encampment a 16th of a mile away which is delapated. At one point some body was living in a camper in this encampment. The hillside looks like a dump.

Structurally our home is sound but it is not in a neighborhood that would warrant the increase value in our taxes.

31-0000243.00 Recreational property 25.2 acres one mile from our house

This property is for recreational use only and is restricted from building a house on it per the Auction paperwork and the Auctioneer (see copy of Auction paperwork).

It also contains a dump that has been cleaned up some over the years.

It has been strip mined and partially reclaimed. It contains a small sediment pond where fish can't live. There are shear high walls and very little usable timber. The Huff Run organization had done some work on the property before we purchased it.

We feel the tax increase is based on the current high market value of houses and property over the last few years and properties on Brass Road in Carroll County have not increased in value.

We only own $\frac{1}{3}$ of the mineral rights
for this 25.2 acre parcel.

We receive a few hundred dollars a
year in royalties on this property that
don't even come close to covering the
taxes we pay on this property.

Thank you,

Donald E. SR. & Mary K. Seward
10190 Brass Rd. N.W.
Mineral City, Ohio
44656

Mary K. Seward

Mary K. Seward

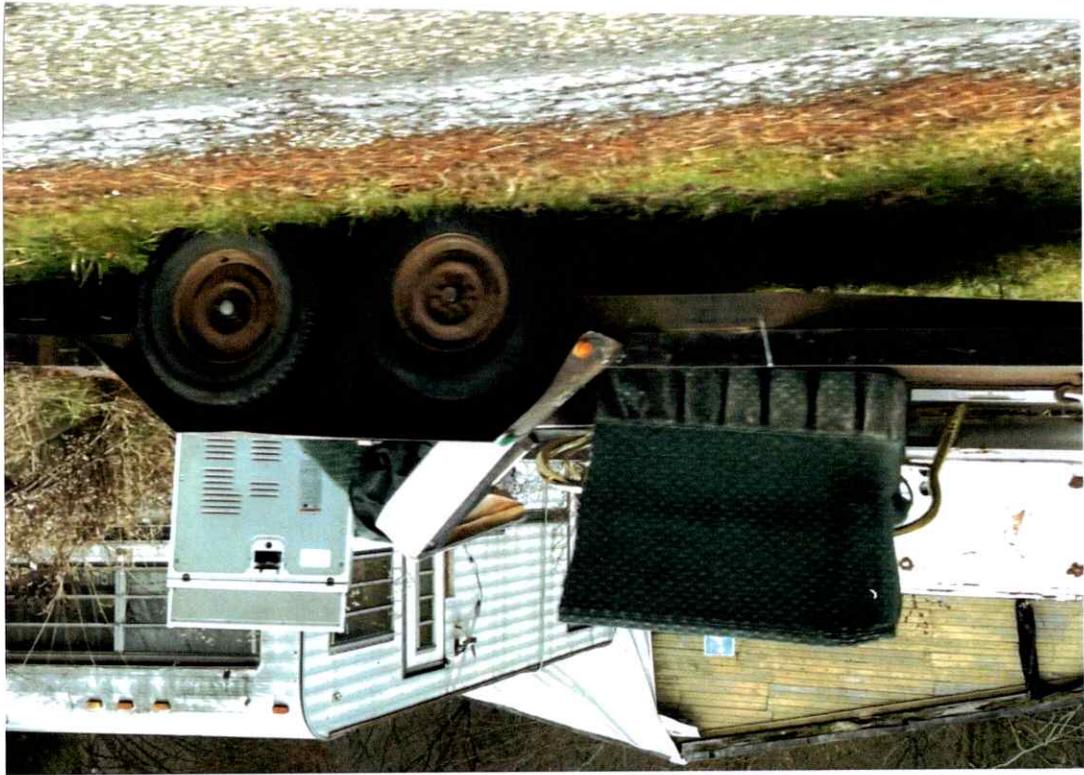
Donald E. Seward Sr

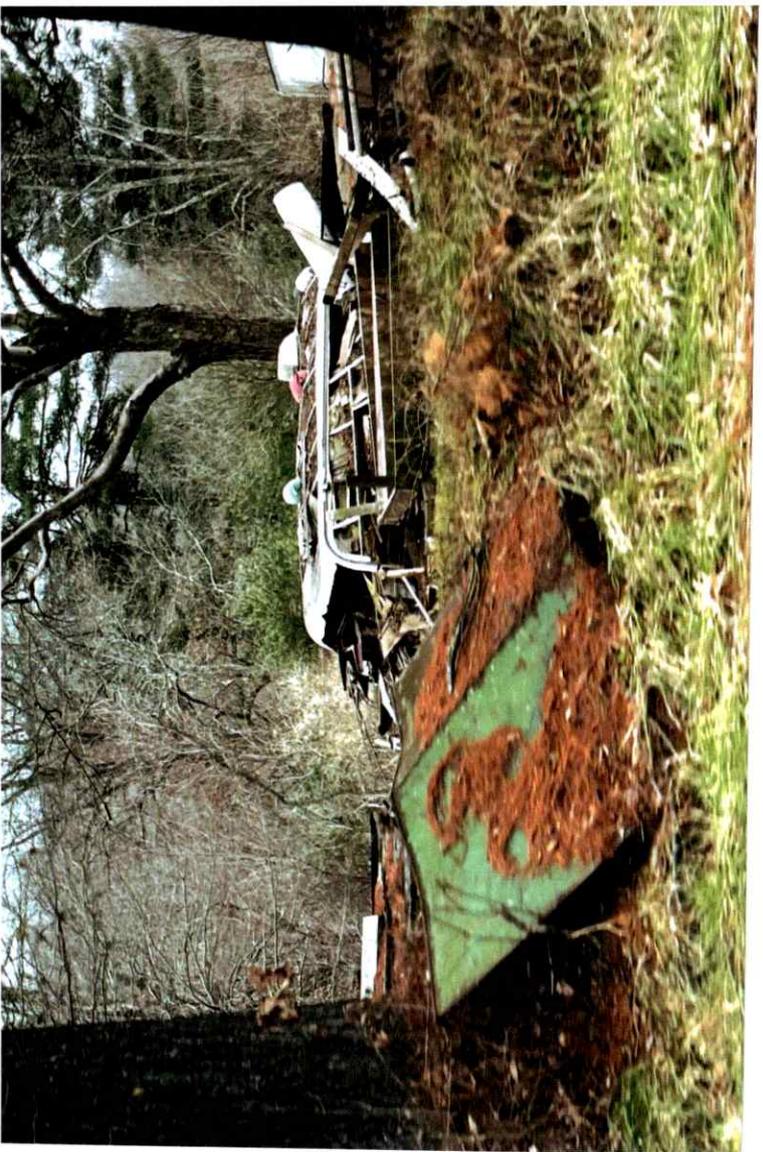
Donald E Seward Sr



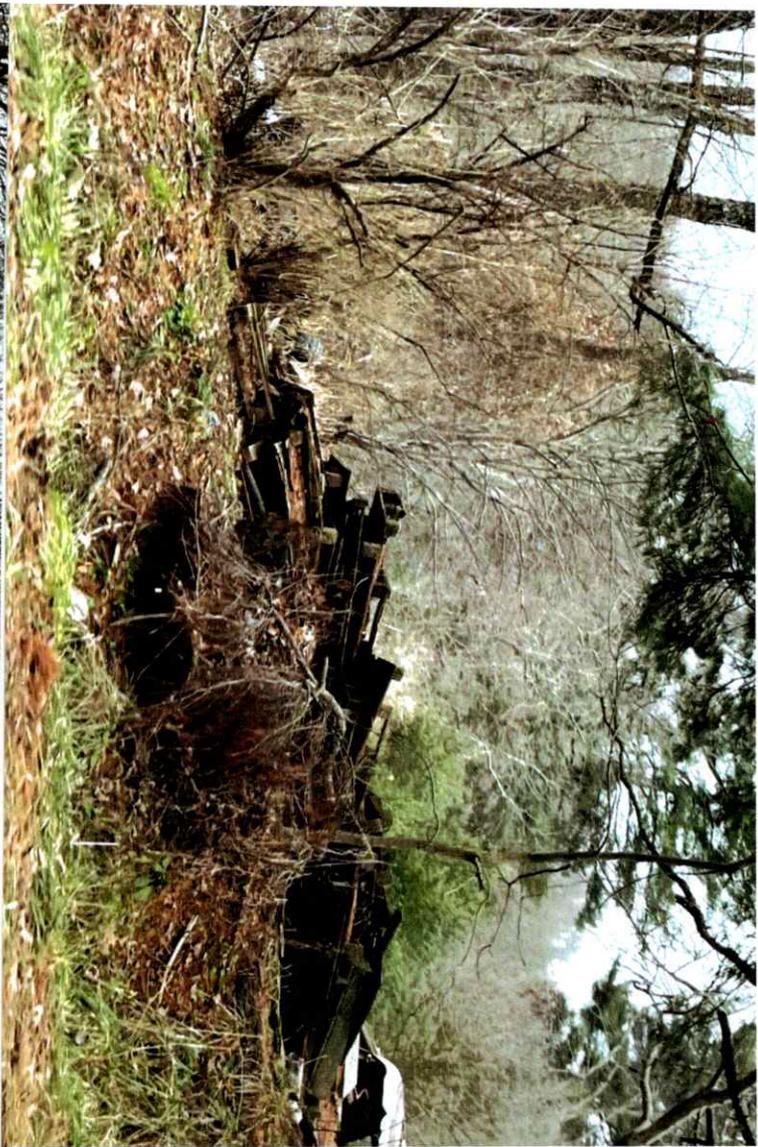




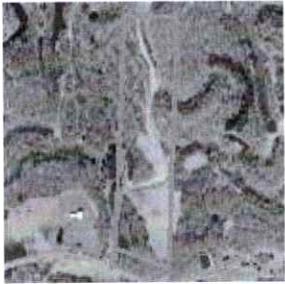








Parcel



Parcel Number

31-0000243.000 (website)

Legal

7 16 33/34 PT NW1/4 EX MIN RESERVATIONS RE V-81 P453 & 135-29 25.20A

Owner

SEWARD SR DONALD E & MARY K SEWARD

Location

BRASS RD

Acres

25.2000



| Date ▲ | Public | Style | Attached To | Notes |
|------------|--------|---------|--------------------------|--|
| 11/03/2025 | N | General | Transfer on 11/03/2025 | Transfer from SEWARD DONALD E SR & MARY K J/S to SEWARD SR DONALD E & MARY K SEWARD New Ownership: No |
| 11/03/2025 | N | General | Conveyance on 11/03/2025 | BENEFICIARY- STEVEN H.L WISE 1/2 INT DONALD E. SEWARD JR. 1/2 INT-SBT |
| 04/12/2023 | N | Auditor | Parcel | 23-018 BOARD DECIDED NO CHANGE -SB |
| 06/11/2020 | N | Auditor | Parcel | BOR# 20-064 04/27/2020 BOR - REQUESTING VALUE CHANGE FROM \$99,120 TO \$83,480, AND \$30,870 TO \$27,230. APPRAISAL COMPANY REVIEWED PROPERTY AND ADJUSTED THE IMPROVEMENTS TO \$72,400 FOR A TOTAL VALUE OF \$92,560. THE BOARD AGREED TO CHANGE THE VALUE ON PARCEL 31-0000241.000 TO \$92,560, AND NO VALUE CHANGE TO PARCEL 31-0000243.000. |
| 10/09/2009 | N | General | Transfer on 10/09/2009 | Transfer from SP PT TO JAMES W MILLER to SEWARD DONALD E SR & MARY K J/S New Ownership: No |

| Date ▲ | Public | Style | Attached To | Notes |
|------------|--------|---------|---------------------------|--|
| 10/09/2009 | N | General | Transfer on 10/09/2009 | Transfer from * NOT ON FILE * to SP PT TO JAMES W MILLER New Ownership: No |
| 10/09/2009 | N | General | Parcel | <p>10/09/09 SP 7.839A VACANT TO 31-0000246.003 FOR 09 TY D.D.</p> <p>10/09/09 SP 20.042A FR 31-0000246.000 THEN CMB WITH 5.161A REMAINDER OF THIS CARD FOR 25.200A FOR 09 TY D.D.</p> <p>04/28/14 BOR 14-33 DO# 13-146 REDUCE VAL TO 25200 TY13 2ND SB</p> <p>7/18/18 REAPP 19 RF-VM</p> <p>**** TRUE CASH VALUE **** ***** ASSESSED VALUE ****</p> <p>YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL</p> <p>2000 REAL VAL 8460 8460 2960 2960</p> <p>2001 ANN. EQUAL 11050 11050 3870 3870</p> <p>2004 ANN EQUAL 11930 11930 4180 4180</p> <p>2007 ANN. EQUAL 13000 13000 4550 4550</p> |

| Land Data | | | | | | | | | |
|---|---------------|-----------|------|------------|--------|-----|----------|-------|---------------|
| Type | Dims | Unit Rate | FCTR | Base Value | Adjust | BOR | ADJ FCTR | Trend | Final Value |
| HS-HOME SITE | 1.0000 | 41,600.00 | | 41,600 | | | | | 41,600 |
| RS-RESIDUAL | 0.4500 | 10,400.00 | | 4,680 | | | | | 4,680 |
| HOMESITE - FRT/ACRES = '1.00', EF-FRT = '0', DPTH = '0', FCTR = '0', RATE = '18000', EF- SMALL ACR - FRT/ACRES = '0.45', DESCRIPTION = 'RESIDUAL' @, EF-RT = '4795', EXT-VALUE = | | | | | | | | | |
| Total | 1.4500 | | | | | | | | 46,280 |

Parcel 31-000241.000
 Property 10190 BRASS RD
 Address
 District 31-ROSE TWP-SANDY VALLEY LSD
 Map Number 30027-11.000
 Routing 27
 Land Use 511-SINGLE FAMILY DWELLING - UNPLATTED 0 - 9.99
 Class Residential
 Neighborhood 00031-ROSE SANDY VALLEY SD-AV
 Living Area 1,280

| Dwelling | | | | | | | | | |
|-----------------|-----------------|--------------------|-------------|--------------------------------------|--------|--------|--------|---------|--|
| Type | 1-SINGLE FAMILY | Area | Height | Brick | Finish | Heat | Cool | Value | |
| Units Designed | 1 | 1,280 | First Floor | | 100.00 | 100.00 | 100.00 | 141,570 | |
| Units Converted | 1 | 1,280 | Basement | | | | | 25,710 | |
| Total Rooms | 5 | | | | | | | | |
| Bed Rooms | 3 | | | | | | | | |
| Family Rooms | | | | | | | | | |
| Dining Rooms | | | | | | | | | |
| Plumbing | NORMAL | | | | | | | | |
| Full Baths | 1 | | | | | | | | |
| Half Baths | | | | | | | | | |
| Extra Fixtures | | | | | | | | | |
| | | Total Floor Value | | | | | | 167,280 | |
| | | Living Units Value | | | | | | | |
| | | Plumbing | | | | | | 6,440 | |
| | | RecRoom | | | | | | | |
| | | Fireplace | | Openings | 1 | Stacks | 1 | 5,650 | |
| | | Linear Brick | | Height | | Length | | | |
| | | Exterior Features | | EBW=140,OPF=144,OPF=120,WDD=180 | | | | | |
| | | Garage / Carport | | 2.00AFG | | | | | |
| | | Base Value | | 226,910 | | | | | |
| | | Grade | | Code | 90% | Factor | 90.00 | -22,691 | |
| | | Well / Septic | | | | | | | |
| | | Adjustment | | Code | | Factor | | | |
| | | RCN Value | | 204,219 total value x 1.0 multiplier | | | | | |
| | | Year | | Built 1955 Rem Eff 1985 | | | | | |
| | | Depreciation % | | AV-40.00 | | | | | |
| | | Observed % | | | | | | | |
| | | Depreciation Value | | -81,688 | | | | | |
| | | RCNLD Value | | 122,531 | | | | | |
| | | BOR | | | | | | | |
| | | Trend | | | | | | | |
| | | Final Value | | 122,530 | | | | | |

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

| Valuations | | | |
|------------|--------------|----------------|----------------|
| Assessment | | 2025 | 2026 |
| Appraised | Land | 46,280 | 46,280 |
| | Improvement | 144,710 | 144,710 |
| | Total | 190,990 | 190,990 |
| Assessed | Land | 16,200 | 16,200 |
| | Improvement | 50,650 | 50,650 |
| | Total | 66,850 | 66,850 |
| Land | Improvement | Total | |

Owner SEWARD SR DONALD E & MARY K SEWARD
 Legal 7 16 27 PT NW 1.450A



| Permits | | | | | |
|---------|------|----|-------------|---|--------|
| Permit | Date | CD | Description | % | Amount |
| | | | | | |

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

| 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 | 04-SHED | 14 X 12 | 168 | | 17.77 | 2,985 | 1 | 100% | | | 2012/ /2012 | AV-25.00 | | | | 2,240 |
| 3 | 2 BUILDING TYPE = '04', SHB+CONSFTXFT = '12X16', SIZE = '192', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '2012AV', REPLA VALUE = '2630', PHY DPR = '15', FNC DPR = '', VALUE = | 32 X 24 | 768 | 36,05 | 28.54 | 21,916 | 1 | 100% | | | 2007/ /2007 | AV-35.00 | | | | 14,250 |
| 4 | 3 BUILDING TYPE = '02.3605', SHB+CONSFTXFT = 'POLE24X32', SIZE = '768', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '2007AV', REPLA VALUE = '13890', PHY DPR = '25', FNC DPR = '', | 30 X 18 | 540 | 43 | 7.56 | 4,082 | 1 | 100% | | | 2015/ /2015 | AV-20.00 | | | | 3,270 |
| 5 | 01M-CARPORT META* [30 X 18] 540 [43] | 10 X 16 | 160 | | 17.77 | 2,843 | 1 | 100% | | | 2020/ /2020 | AV-15.00 | | | | 2,420 |
| 6 | 04-BUILDING TYPE = '33', SHB+CONSFTXFT = '20X30', SIZE = '600', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '2015AV', REPLA VALUE = '8050', PHY DPR = '10', FNC DPR = '', VALUE = | 8 X 12 | 96 | | 0.00 | 0 | 1 | 100% | | | 2022/ /2022 | AV-0.00 | | | | 0 |
| | 04-SHED | | | | | | | | | | | | | | | |
| | 05-GREENHOUSE LESS THAN 150=NV | | | | | | | | | | | | | | | 0 |
| Total | | | | | | | | | | | | | | | 22,180 | |

| Sales | | | | | | | |
|------------|---------------------------------|--------------|-----------|-------|---------|----|------------|
| Date | Name of Previous Owner | Sales Amount | Deed Type | Valid | Parcels | LO | Conveyance |
| 11/03/2025 | SEWARD DONALD E SR & MARY K J/S | 0.00 | AFFIDAVIT | N | 2 | N | 1046 |
| 12/17/2007 | * NOT ON FILE * | 0.00 | JOINT | N | 1 | N | |
| 08/11/2004 | GROSS JAMES R | 62,000.00 | ED | Y | 1 | N | 1 |

