

Tax year 2025 BOR no. 26-029
 County Carroll Date received 1/29/2026

DTE 1M
Rev. 02/19

Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

Original complaint Counter complaint
 Notices will be sent only to those named below.

RECEIVED
 JAN 29 2026
 AUDITOR'S OFFICE
 CARROLL COUNTY OH

	Name	Street address, City, State, ZIP code
1. Owner of home	Melvin Borland	5130 Andora Rd NE
2. Complainant if not owner	Joseph Schwartz	Mechanicstown Ohio 44657
3. Complainant's agent		
4. Telephone number of contact person <u>330 771-0324</u>		
5. Email address of complainant <u>Joe.marya@gmail.com</u>		
6. Complainant's relationship to home, if not owner <u>Property owner</u>		



If more than one home is included, see "Multiple Homes" on back.

7. Registration number from tax bill	Address of home
<u>012431</u>	<u>5130 Andora Rd NE</u>
	<u>Mechanicstown Ohio</u>

8. Principal use of home NA

9. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.

Registration Number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. The requested change in value is justified for the following reasons:
torn down
Melvin & wife passed away trailer is gone

11. Was home 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 11" on back.
12. If home was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.
13. If any improvements were completed in the last three years, show date _____ and total cost \$ _____.
14. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown
15. If you have filed a prior complaint on this home 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 home was sold in an arm's length transaction. The home lost value due to a casualty.
- A substantial improvement was added to the home. Occupancy change of at least 15% had a substantial economic impact on my property.

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 1/29/26 Complainant or agent Joseph Schwartz Title (if agent) _____

Sworn to and signed in my presence, this 29th day of January year 2026

Notary April Dawn Maple
 Signature



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

Instructions for Completing DTE 1M

DTE 1M
Rev. 02/19

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. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a home files a complaint against the valuation of that home, 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 home 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 Homes: Only homes 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. The increase or decrease in valuation must be separately stated for each home. If more than three homes are included in one complaint, use additional sheets of paper.

General Instructions: The Board of Revision may increase or decrease the total value of any home 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

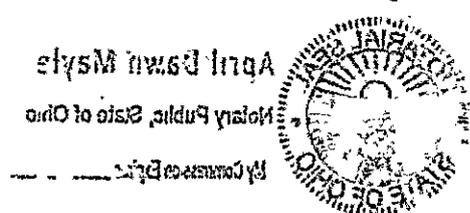
be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports and cost of improvements added to the home (e.g. skirlings and awnings) 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 9. 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 11. 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.

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.



Manufactured Home

Registration Number

012431 (website)

Location 🏠5130 ANDORA RD
CARROLLTON OH 44615**Owner**

BORLAND MELVIN

[Summary](#)[Activity History](#)[Applications](#)[Distribution](#)[Attachments](#)[Charge History](#)[Collection History](#)[Notes](#)[Value History](#)

Date ▲	Public	Style	Attached To	Notes
08/12/2025	N	Auditor	Registration	MAILED DESTRUCT FORM TO OWNER-MKM
01/17/2018	N	General	Account	1-17-18 A/C PER P/O AAS 1-19-18 A/C PER P/O AAS
11/04/1991	N	General	Registration	OWNER: BORLAND MELVIN, ,
11/04/1991	N	General	Registration	OWN LAND REAPP TY19 PV \$300

Manufactured Home

Year 1973
 Make FREEDOM
 Model CUSTOM
 Serial Number 0835263G
 Title Number 1003632870
 Park

Registration 012431
 Property 5130 ANDORA RD
 Address CARROLLTON OH 44615
 District 01-AUGUSTA TWP-CARROLLTON EVSD
 Parcel 01-0000147.000
 Map Number 01035-04.000
 Routing 35
 Land Use 2-DEPRECIATED FURNISHED
 Class Manufactured Homes
 Neighborhood 00000-UNKNOWN-AV
 Living Area 0

Site Characteristics

Topography	Public Utilities	Street / Road	Neighborhood

Valuations

Assessment	2026	2027
Appraised		
Land	0	0
Improvement	110	110
Total	110	110
Assessed		
Land	0	0
Improvement	40	40
Total	40	40
	Improvement	Total

Owner BORLAND MELVIN



Reviews

Date	CD	Description

Notes

OWN LAND
 REAPP TY19 PV \$300

Type	Dwelling						
	Area	Height	Brick	Finish	Heat	Cool	Value
Units Designed							
Units Converted							
Total Rooms							
Bed Rooms							
Family Rooms		Attic					
Dining Rooms		Basement					
Plumbing		Crawl					
Full Baths	Total Floor Value						
Half Baths	Living Units Value						
Extra Fixtures	Plumbing						
	RecRoom						
	Fireplace	Openings		Stacks			
	Linear Brick	Height		Length			
	Exterior Features						
	Garage / Carport						
	Base Value						
	Grade	Code		Factor			
	Well / Septic	Code		Factor			
	Adjustment						
	Total Value						
	RCN Value						
	Year	Built	0 Rem	Eff			
	Condition						
	Depreciation %						
	Observed %						
	Depreciation Value						
	RCNLD Value						
	BOR	0					
	Trend						
	Final Value						
						0.00	

Improvements

ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJUST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
1	DEP-DEPRECIATED		300		1.00	300	1	100%			1973/ /1973	AV-65.00				110
															Total	110



Sales

Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Conveyance

ID#	Description	Size

Photos