

RECEIVED

FEB 06 2026

Clear Form

Tax year 2025 BOR no. 26-035
County CARROLL Date received 2/6/2026

DTE 1
Rev. 12/22

AUDITOR'S OFFICE
CARROLL COUNTY, OH

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	Ackerman Family Rev TR	6133 Revere DR Lot 119	
2. Complainant if not owner		Bowerston, OH	
3. Complainant's agent			
4. Telephone number and email address of contact person			
330-575-0062 ackermanc59@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	
25-0000592.000		6133 Revere DR Lot 119 Bowerston, OH	
		44695	
7. Principal use of property <u>Recreation</u>			
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
25-0000592.000	179,100	332,700	-153,600
9. The requested change in value is justified for the following reasons: <u>See Attachment</u>			



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 11/2023 and total cost \$ 65,000

Remove trees, added shed, replaced deck.

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.
- 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.

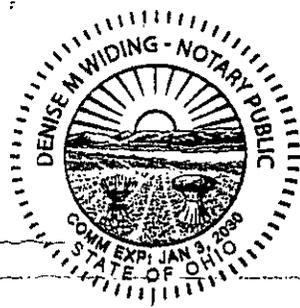
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 2/2/2026 Complainant or agent (printed) Charles Ackerman Title (if agent) _____

Complainant or agent (signature) Charles Ackerman

Sworn to and signed in my presence, this FEBRUARY 2ND day of _____ 2026
(Date) (Month) (Year)

Notary Denise M. Widing



Submitted By:

Charles Ackerman
P.O. Box 665
Bollivar, OH 44612
330-575-0062



4 Copies Sent to

Carroll County Auditor Shari Brady
Commissioners Donald Leggett
Christopher Modranski
Robert Wirker

Called Auditor's office to report significant increase on tax bill. Was told:

1. All lakefront properties taxed about the same.
2. Land is leased.
3. MWCD owns the land and pays some of the tax on the appraised land, although the auditors office did not know how much.

According to a letter written by Wendy Deer
Lease Assistant MWCD (letter attached)

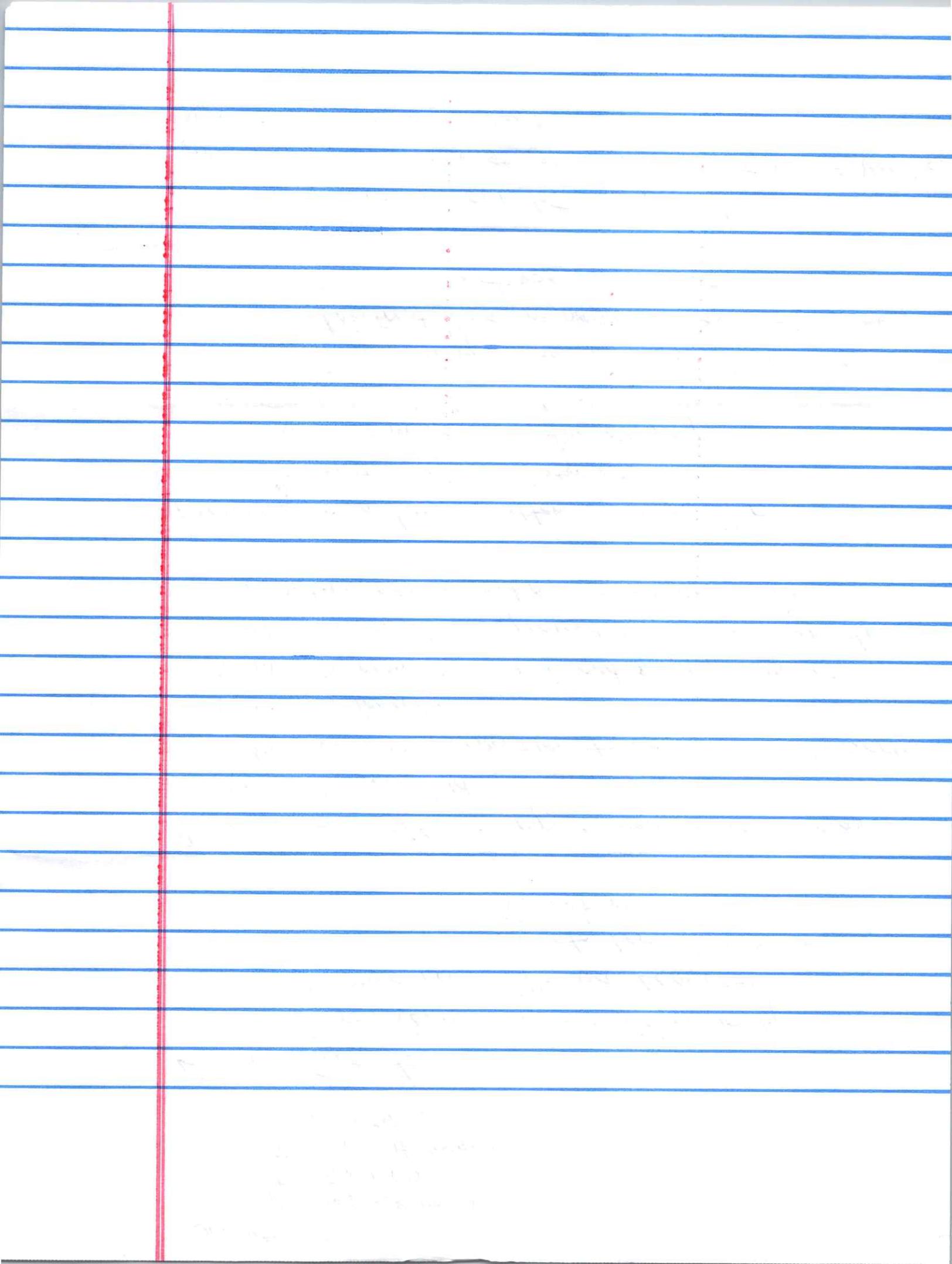
1. Taxes are managed by the county
2. Taxed based on location.

"Possibly Supporting Auditor's claim that
lakefront lots are basically taxed the same"

3. MWCD Pays the taxes on the lot.

Why is the taxes on our lot so high?

Why is there such a vast difference in lot market values.
Next are several examples:



Reported Lake Front ft.	Parcel	Land Appraised	Owner/Location
114.3	25-0000592.000	153600	Ackerman/Glens
99.5	25-0001265.000	80640	Kohli/Glens
140.0	25-0000297.000	80,640	Schultz/Pines
190.0	25-0000517.000	67,200	Toot/Pines
160.3	25-0000771.000	38,400	Nass/Hills
184.0	25-0000941.000	38,400	Henry/Hills
Approx 2200	25-0000329.000	67,200	MWCD/4141 Dublin

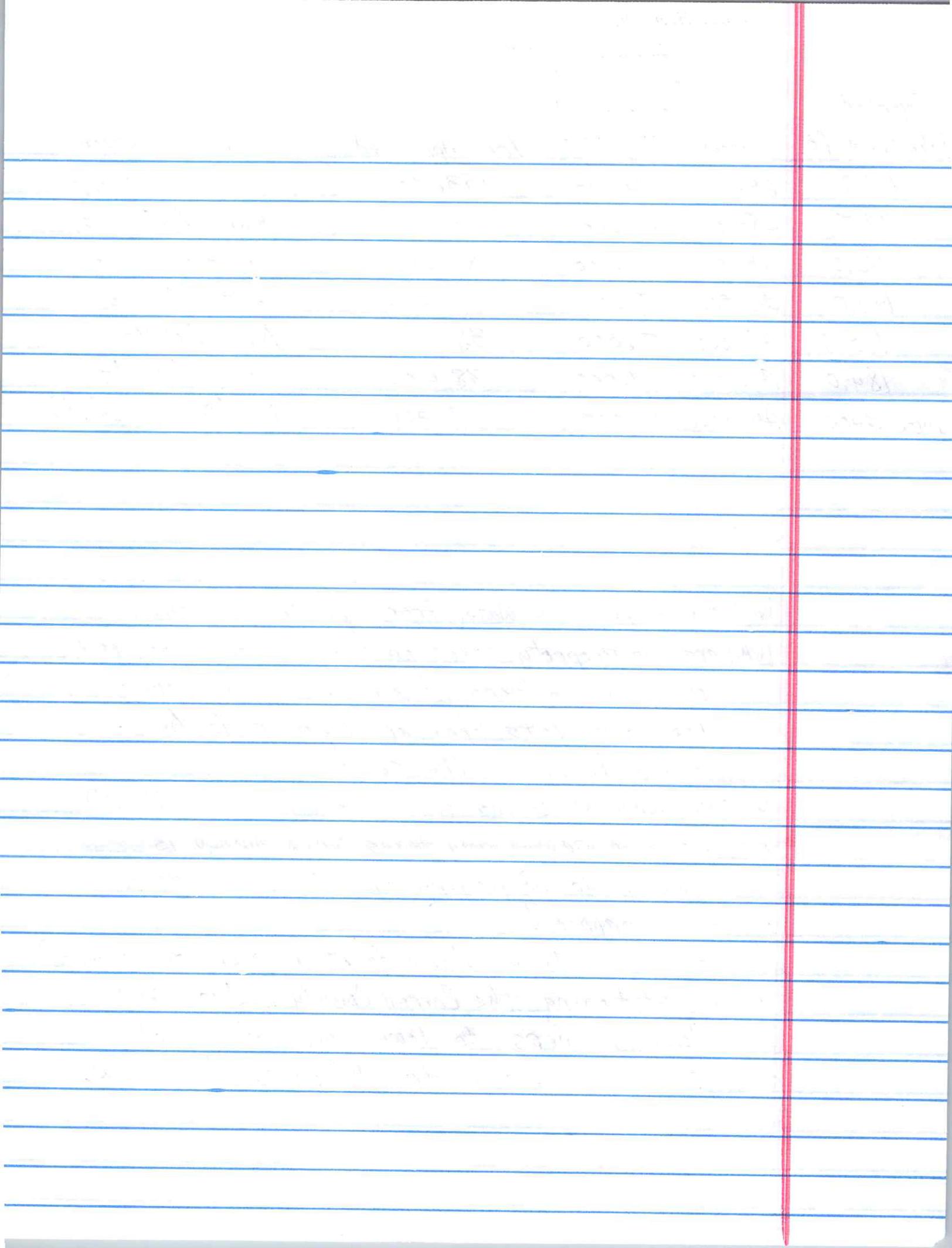
So;

With a relatively low water front parcel footage,
Why are the property taxes on the Ackerman lot, and
others in the Glens Higher than many other
lake front lots that are reported to be
taxed basically the same?

If any owner of cabins or homes on leased MWCD
property paying any taxes when MWCD is
reported to be paying the tax, how does
that happen?

Is there favoritism shown to other property owners?

I am petitioning the Carroll County Auditor and
Commissioners to lower our lot, parcel
25-0000592.000 to \$38,400 or LOWER.



Parcel



Parcel Number

25-0000592.000 (website)

Legal

LOT L-119X LEESVILLE GLENS AREA 4 MWCD

Owner

ACKERMAN FAMILY REVOCABLE TRUST

Location 📍

6133 REVERE DR LOT 119

Acres

0.0000



Date ▲	Public	Style	Attached To	Notes
03/15/2024	N	General	Resurvey on 03/15/2024	DESCRIPTION CHANGE PER DEED AND MAP OFFICE - AN
03/13/2024	N	General	Transfer on 03/13/2024	Transfer from ACKERMAN CHARLES J & ANN M to ACKERMAN FAMILY REVOCABLE TRUST New Ownership: Yes
03/13/2024	N	General	Conveyance on 03/13/2024	CO-TRUSTEES; CHARLES J ACKERMAN & ANN M ACKERMAN - VM
10/26/2022	N	General	Transfer on 10/26/2022	Transfer from JORNEY GEORGE TRUST & VIOLET P JORNEY TRUST to ACKERMAN CHARLES J & ANN M New Ownership: Yes
10/26/2022	N	General	Resurvey on 10/26/2022	CHANGE DESCRIPTION FR LOT 119 TO L-119 -SB
10/26/2022	N	General	Conveyance on 10/26/2022	GEORGE SPELLED AS GORGE ON THIS BILL OF SALE (BELIEVE TO BE A TYPO) -SB
09/19/2022	N	Auditor	Parcel	PER VOL 2 PG 500 ON 12/23/82 GEORGE AND VIOLET JORNEY ARE OWNERS - LD

Date ▲	Public	Style	Attached To	Notes
09/16/2022	N	General	Transfer on 09/16/2022	Transfer from GEORGE JORNEY TRUST & VIOLET JORNEY to JORNEY GEORGE TRUST & VIOLET P JORNEY TRUST New Ownership: Yes
09/16/2022	N	General	Transfer on 09/16/2022	Transfer from JORNEY GEORGE to GEORGE JORNEY TRUST & VIOLET JORNEY New Ownership: Yes
09/16/2022	N	General	Conveyance on 09/16/2022	BENEFICIARY: GEORGE JORNEY TRUST ON GRANTOR'S 1/2 INT - LD
09/16/2022	N	General	Conveyance on 09/16/2022	BENEFICIARY: VIOLET P JORNEY TRUST ON GRANTOR'S 1/2 INT - LD
03/29/2018	N	General	Parcel	EQ04AGRES: 8% LAND 8% IMP 0 LAND 9550 IMP 3/29/18 UPDATED LOCATION VALUE TO 80000 REAPP 19 JAC-SF **** TRUE CASH VALUE **** **** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 107140 107140 37500 37500 2001 ANN. EQUAL 119430 119430 41800 41800 2004 ANN EQUAL 128980 128980 45140 45140 2007 ANN. EQUAL 124950 124950 43730 43730
01/01/2006	N	General	Parcel	OWNER: JORNEY GEORGE, 6133 REVERE DR,

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
LOC3-LOCATION *	1	153,600.0		153,600					153,600
Total	0.0000								153,600

Parcel 25-0000592.000
 Property Address 6133 REVERE DR LOT 119
 District 25-ORANGE TWP-CONOTTON VALLEY UNION LSD
 Map Number 2525A-40.000
 Routing 25A
 Land Use 510-SINGLE FAMILY DWELLING
 Class Residential
 Neighborhood 00025F-LEESVILLE GLENS MWCD-AV
 Living Area 1,872

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 WELL	UNPAVED	

Dwelling									
Type	1-SINGLE FAMILY	Area	Height	Brick	Finish	Heat	Cool	Value	
Units Designed	1	936	First Floor		100.00	100.00		111,080	
Units Converted	1	936	Basement		100.00			38,270	
Total Rooms	3								
Bed Rooms	2								
Family Rooms									
Dining Rooms									
Plumbing	NORMAL	Total Floor Value						149,350	
Full Baths	2	Living Units Value							
Half Baths		Plumbing						9,890	
Extra Fixtures		RecRoom							
		Fireplace			Openings	1	Stacks		5,650
		Linear Brick			Height		Length		
		Exterior Features			WDD=486				8,220
		Garage / Carport							
		Base Value						173,110	
		Grade			Code	120%	Factor	120.00	34,622
		Well / Septic			Code		Factor		
		Adjustment			207,732 total value x 1.0 multiplier				207,732
		RCN Value			Built	1989	Rem	Eff	2005
		Year			GD-15.00				-31,160
		Depreciation % Observed %							-31,160
		Depreciation Value							176,572
		RCNLD Value							
		BOR							
		Trend							
		Final Value							176,570

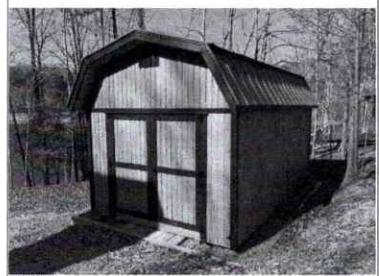
Valuations			
Assessment		2025	2026
Appraised	Land	153,600	153,600
	Improvement	179,100	179,100
	Total	332,700	332,700
Assessed	Land	53,760	53,760
	Improvement	62,690	62,690
	Total	116,450	116,450
Land	Improvement	Total	

Owner ACKERMAN FAMILY REVOCABLE TRUST
 Legal LOT L-119X LEESVILLE GLENS AREA 4 MWCD



Permits					
Permit	Date	CD	Description	%	Amount

Notes
 OC=1, EXLVUN=0000000, PLUMB= 1, PLUMBI=0003000

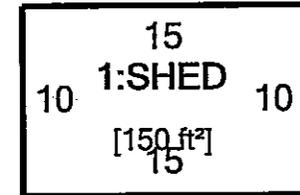
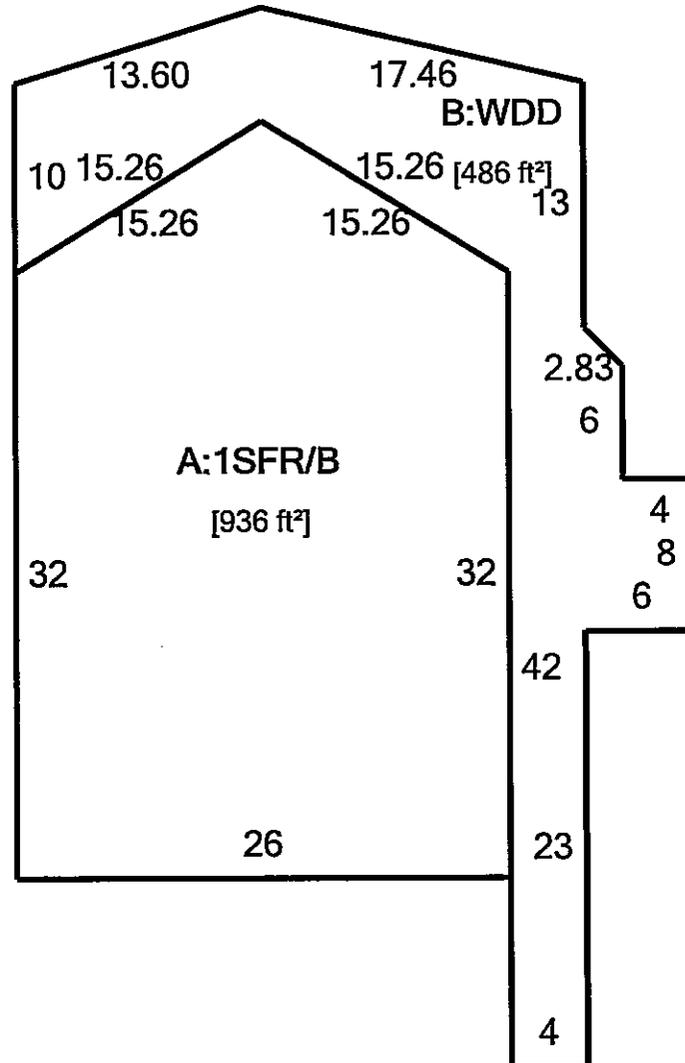


Improvements																
ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
1	04-SHED	10 X 15	150		17.77	2,666	1	100%			2024/ /2024	AV-5.00				2,530
Total															2,530	



Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
03/13/2024	ACKERMAN CHARLES J & ANN M	0.00	BILL OF SALE	N	1	N	212
10/26/2022	JORNEY GEORGE TRUST & VIOLET P JORNEY TRUST	438,000.00	BILL OF SALE	N	1	N	824
09/16/2022	GEORGE JORNEY TRUST & VIOLET JORNEY	0.00	CERTIFICATE OF	N	1	N	819

ID	Description	Size
A	1SFR/B	936
B	WDD	486
I	04	150



Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK
 CALL BACK - R : : E : 051311 : CB
 EQ04AGRES: 0% LAND 8% IMP 0 LAND 9550 IMP
 3/29/18 UPDATED LOCATION VALUE TO 80000
 REAPP 19 JAC-SF
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 107140 107140 37500 37500
 2001 ANN. EQUAL 119430 119430 41800 41800
 2004 ANN EQUAL 128980 128980 45140 45140
 2007 ANN. EQUAL 124950 124950 43730 43730

Good morning Fred.

I received your message which Erica forwarded to me about the Carroll County tax statement. Unfortunately, MWCD does not receive any notices from the county when the county is making changes to the taxes or calculating the tax values. The county taxes are managed entirely by the counties themselves.

A couple of lessees did bring this same inquiry to our attention late last year. At that time, our attorney contacted the Auditor to see if we could obtain information for the lessees. The Auditor confirmed that you are not being taxed for the land value, but rather for the value of the location. The MWCD is paying the tax on the land. The Auditor decided to place the location value in the land column which is a deviation from past years. In previous years, this location value was included, but it was listed in your improvement valuation rather than the land valuation. The Auditor did indicate that the changes to the value were related to the result of the high resale prices of the cottages versus the raw value of the improvements themselves. I hope this information is helpful to you.

Our attorney does recommend that you contact the Auditor's office for any additional questions you may have regarding the tax statement. The Carroll County Auditor's telephone number is (330) 627-2250.

Thank you,

Wendy A. Derr

Lease Assistant, Natural Resources and Land Management

