

RECEIVED

FEB 18 2026

AUDITOR'S OFFICE
CARROLL COUNTY OH

Tax year 2025

BOR no. 26-00041

DTE 1
Rev. 12/22

County Carroll

Date received 2/18/2026

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.

	Name	Street address, City, State, ZIP code	
1. Owner of property	Christopher L. Beebe and Andrea L	PO Box 93 Bolivar OH 44612	
2. Complainant if not owner	Michelson Revocable Trust		
3. Complainant's agent			
4. Telephone number and email address of contact person	330.806.1110 300rapidfire@gmail.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		
19-0000006.001	Branch Rd.		
7. Principal use of property <u>Timber</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
19-0000006.001	\$295,000	\$343,500	\$48,500
9. The requested change in value is justified for the following reasons: Building is primitive: no water, no electric, no foundation. Comparable properties sold in the last 3 years have significant improvements, ours does not. Most of those sales have tillable land, which generates income every year. We are raising timber, which only generates income every few decades. Realtor's rule of thumb for value increase is 3% per year.			



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.

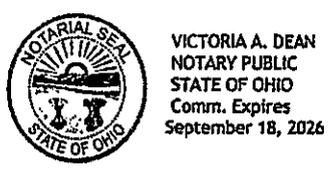
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 2-9-26 Complainant or agent (printed) Christopher L. Beebe and Andrea L. Michelon Title (if agent) _____
Revocable Trust

Complainant or agent (signature) [Signature] [Signature]

Sworn to and signed in my presence, this 9th day of February 2026
(Date) (Month) (Year)

Notary [Signature]



Parcel

**Parcel Number**

19-0000006.001 (website)

Legal

5 12 11 SW1/4 83.230A EX O/G/MIN

OwnerCHRISTOPHER L BEEBE AND ANDREA L MICHELSON
REVOCABLE TRUST**Location**

BRANCH RD

Acres

83.2300

Programs

CAUV



Date ▲	Public	Style	Attached To	Notes
01/11/2021	N	General	2021 CAUV	PER FIELD REVIEW 4/13/21 - ACCESS TRAILS PRESENT AND MAINTAINED, ADDITIONAL TRAILS ARE BEING PUT IN PLACE. GRAPEVINES ARE BEING CUT AND MULTIFLORA ROSE CONTROLLED. CULL TREE REMOVAL IS ALSO TAKING PLACE - VM
05/27/2020	N	General	Transfer on 05/27/2020	Transfer from BEEBE CHRISTOPHER L & ANDREA L MICHELSON to CHRISTOPHER L BEEBE AND ANDREA L MICHELSON REVOCABLE TRUST New Ownership: Yes
05/27/2020	N	General	Conveyance on 05/27/2020	TRUSTEES - CHRISTOPHER L BEEBE & ANDREA L MICHELSON - LD
01/01/2019	N	General	2019 CAUV	APPLICATION #: 1905

Date ▲	Public	Style	Attached To	Notes
04/25/2013	N	General	Parcel	<p>04/25/13 SP 61.325A W/BLDGS FR 19-0000008.000 & SP 21.905A VAC FR 19-0000006.000 NOW TOTAL 83.23A TY13 SB CAUV APPRVD PER TK TY13 SB 10/27/17 CLASS CHANGE TO 110-BLDG VISIBLE FR RD COLLAPSED-RMVED & CHANGED TO VACANT PARCEL REAPP 19 JAA-SF 07/23/19 PER CALL FR CHRIS NEW CABIN/UTILITY SHED WAS FINISHED AS OF 01/01/19 SHED IS 12X20 WITH 12X6 PORCH, NO ELECTRICITY/NO PLUMBING TY19 SB NC19 CABIN/UTILITY SHED, SHED & PORCH 8/27/19 UNABLE TO ACCESS DIRT LANE W/ GATE ACROSS. CAVIN & PORCH ADDED-JC-VM</p>
04/25/2013	N	General	Parcel	<p>OWNER: BEEBE CHRISTOPHER L &, MICHELSON ANDREA L J/S BRANCH RD,</p>

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
RD-ROAD	1.6380	0.00		0					0
MARKET - ACRES = '1.6380', SYMBOL = 'ZR-ROAD', MKT/AC = '0', MARKET = '0'.									
W-WOODLAND	81.5920	4,100.00		334,527					334,530
AGUSE - ACRES = '81.5920', SYMBOL = 'W', MKT/AC = '2450', MARKET = '199910'.									
Total	83.2300								334,530

Parcel Property Address	19-0000006.001 BRANCH RD
District	19-LOUDON TWP-CARROLLTON EVSD
Map Number	19011-04.000
Routing	11
Land Use Class	199-OTHER AGRICULTURAL USE "QUALIFIED FOR CURRENT Agriculture
Neighborhood	00019-LOUDON CARROLLTON SD-AV
Living Area	0

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	Area	Height	Brick	F	Pool	Value			
Units Designed									
Units Converted									
Total Rooms									
Bed Rooms									
Family Rooms									
Dining Rooms									
Plumbing									
Full Baths									
Half Baths									
Extra Fixtures									
Total Floor Value									
Living Units Value									
Plumbing									
RecRoom									
Fireplace									
Linear Brick									
Exterior Features									
Garage / Carport									
Base Value									
Grade									
Well / Septic									
Adjustment									
RCN Value									
Year									
Depreciation %									
Observed %									
Depreciation Value									
RCNLD Value									
BOR			0						
Trend									0.00
Final Value									



Valuations			
Assessment		2025	2026
Appraised	Land	334,530	334,530
	Improvement	8,970	8,970
	Total	343,500	343,500
Assessed	Land	117,090	117,090
	Improvement	3,140	3,140
	Total	120,230	120,230
Land	Improvement	Total	

Owner	CHRISTOPHER L BEEBE AND ANDREA L MICHELSON
Legal	5 12 11 SW1/4 83.230A EX 0/G/MIN



Permits					
Permit	Date	CD	Description	%	Amount

Notes					

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
2	34-CABIN	20 X 12	240		38.58	9,259	1	100%			2019/ /2019	AV-15.00				7,870
2 BUILDING TYPE = '34', SHB+CONSFTXFT = '12X20', SIZE = '240', UNIT RATE = '', GRADE = '100%', YYRY OR YEARCOND = '2019AV', REPLA VALUE = '7120', PHY DPR = '', FNC DPR = '', VALUE = '7120'																
3	09-OPEN PORCH	6 X 12	72		18.00	1,296	1	100%			2019/ /2019	AV-15.00				1,100
3 BUILDING TYPE = '09', SHB+CONSFTXFT = '12X06', SIZE = '72', UNIT RATE = '', GRADE = '100%', YYRY OR YEARCOND = '2019AV', REPLA VALUE = '710', PHY DPR = '', FNC DPR = '', VALUE = '710'																
															Total	8,970

Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
05/27/2020	BEEBE CHRISTOPHER L & ANDREA L MICHELSON	0.00	WARRANTY DEED	N	1	N	333
04/25/2013	BEEBE CHRISTOPHER L &	279,300.00	WARRANTY DEED	Y	2	N	245

ID	Description	Size
2	34	240
3	09	72

Notes
 REVAL 2025 FIELD REVIEW BY SBT - VM - OWNER CONFIRMED CABIN & OPEN PORCH ARE STILL ON PARCEL. NO PLUMBING, NO ELECTRIC, WOOD STOVE FOR HEAT PER PHONE CALL 04/25/13 SP 61.325A W/BLDGS FR 19-0000008.000 & SP 21.905A VAC FR 19-0000006.000 NOW TOTAL 83.23A TY13 SB CAUV APPRVD PER TK TY13 SB 10/27/17 CLASS CHANGE TO 110-BLDG VISIBLE FR RD COLLAPSED-RMVED & CHANGED TO VACANT PARCEL REAPP 19 JAA-SF 07/23/19 PER CALL FR CHRIS NEW CABIN/UTILITY SHED WAS FINISHED AS OF 01/01/19 SHED IS 12X20 WITH 12X6 PORCH, NO ELECTRICITY/NO PLUMBING TY19 SB NC19 CABIN/UTILITY SHED, SHED & PORCH 8/27/19 UNABLE TO ACCESS DIRT LANE W/ GATE ACROSS. CAVIN & PORCH ADDED-JC-VM

