

Tax year 2025 BOR no. 26-00051
 County Carroll Date received 2/20/2026

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	Goldie A. Mack	1828 Alvin Ave , Cleveland, Ohio 44109	
2. Complainant if not owner	Fred P. Mack (son)	C/O Fred Mack	
3. Complainant's agent			
4. Telephone number and email address of contact person fmack38@sbcglobal.net 216-469-4532			
5. Complainant's relationship to property, if not owner son			
If more than one parcel is included, see "Multiple Parcels" Instruction.			
6. Parcel numbers from tax bill	Address of property		
25-0001330-000	6063 Concord Dr Lot 140		
7. Principal use of property seasonal vacation cabin			
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
25-0001330.000	\$81,420.00	\$135,740.00	
9. The requested change in value is justified for the following reasons: Bulk of increase due to land value location. This is a leased lot which owners pay a yearly lease to MWCD. If going by location, values are not consistent with all other MWCD properties or any private properties. Attachments 1 thru 6, give a better description of property and land valuation comparison for many properties at Leesville Lake.			



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

RECEIVED

FEB 19 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 2-16-2026 Complainant or agent (printed) Fred P. Mack Title (if agent) _____

Complainant or agent (signature) *Fred P. Mack*

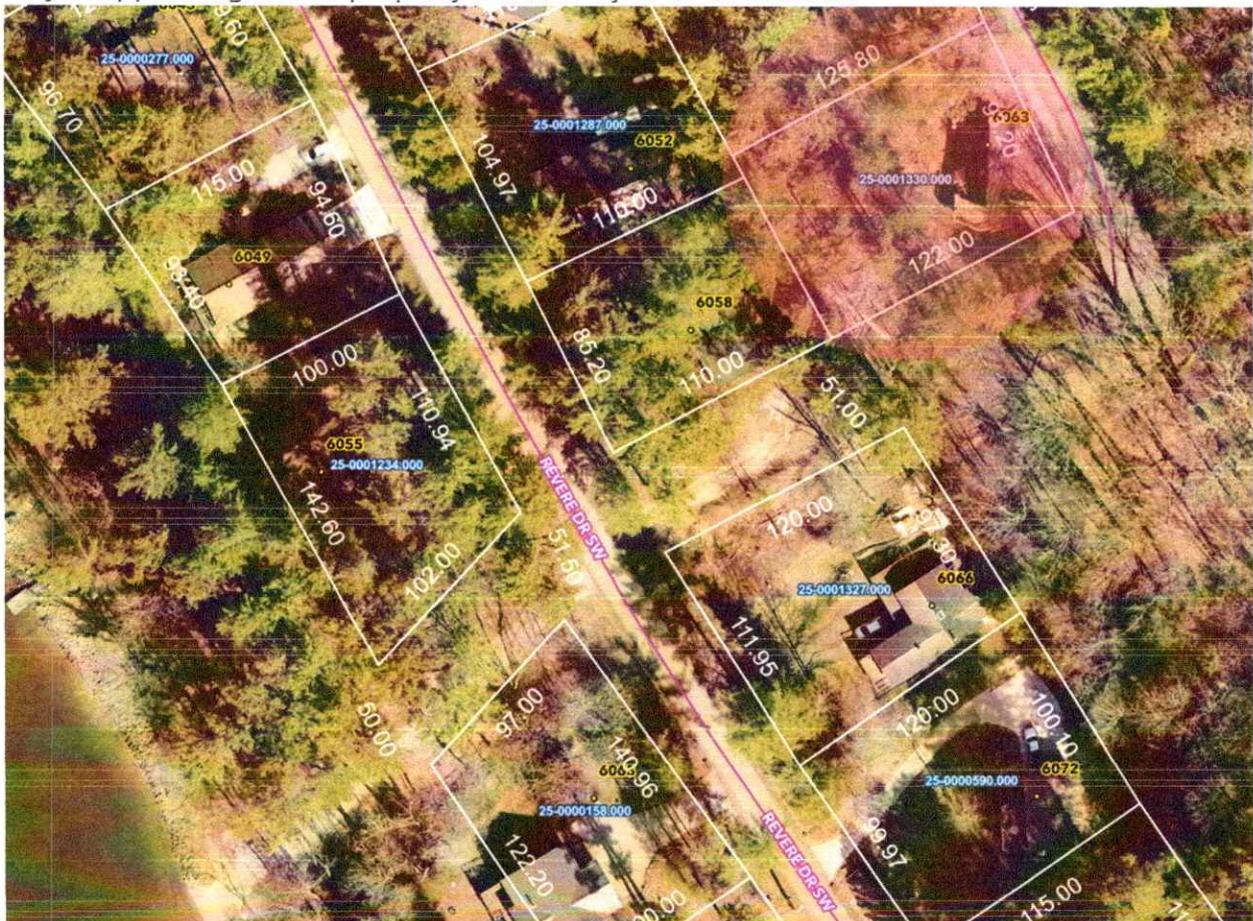
Sworn to and signed in my presence, this 16th day of February 2026
(Date) (Month) (Year)

Notary *K. J. Mack*



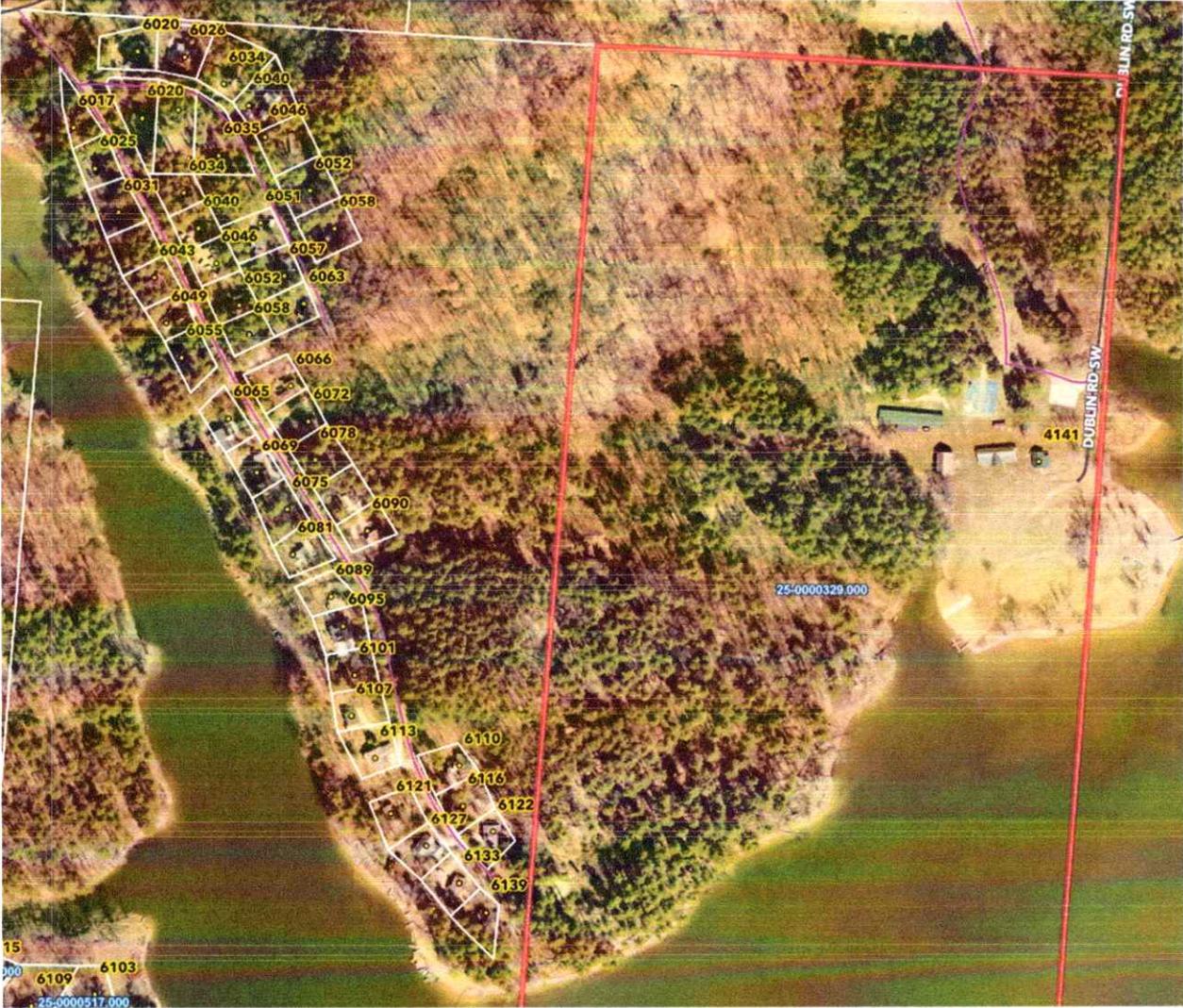
K F MACK
Notary Public
State of Ohio
My Comm. Expires
September 27, 2026

Leesville Glens Lot #140 MWCD parcel number 25-0001330.000, highlighted in transparent red circle. New MWCD lease rate \$1,922.00 Carroll Co. Tax rate \$1,519.68. This seasonal family cabin was built in 1966 and has 1 bedroom, 1 bath, original roof, single pane glass, no insulation, and no usable driveway. It is located on the last available hillside lot at 6063 Concord Dr. It has to be the least desirable lot in the Leesville Glens as long as one of the smallest parcels, at 93'x 122' in MWCD portfolio at any lake. Recent roof replacement cost have been between \$30k and \$32k. Our main concern is County using a land location for value. All three MWCD lease sites around the lake have different land values and all far exceed any private property adjacent to the lake itself. The private properties do not pay the MWCD lease rate which range from \$1,800 to \$2,800. This inconsistent appraisal method has increased property taxes on this lot by 40%. The 2024 rate, based on improvements only, was at \$81,420. With new appraisal, method the total market value is at \$135,000. There are still many older family-owned vacation cabins built in the 1960's that have been passed down for generations. We would like to see this excessive tax reduced to at least last year's rate. The County needs to reevaluate their land value method which is not a fair way of appraising leased property. At least try to be consistent.



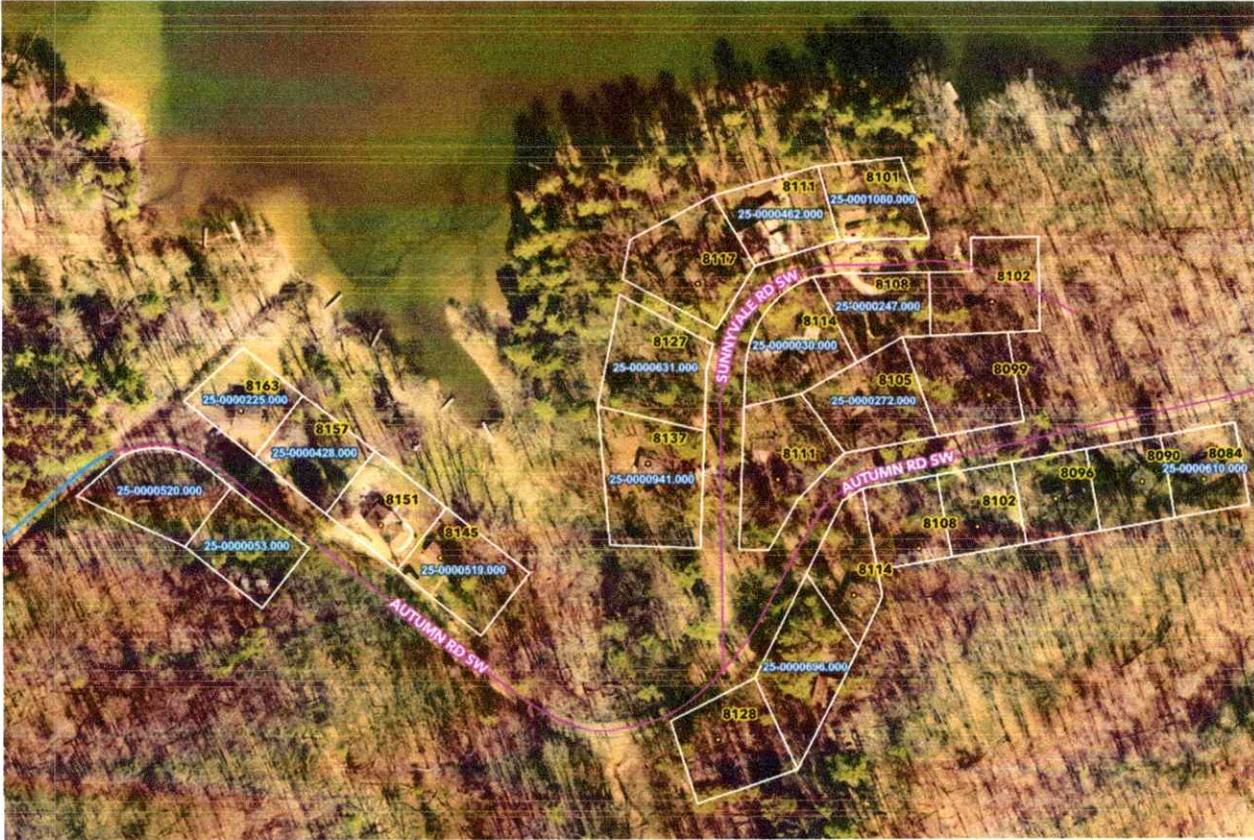
MWCD Leesville Glens has the widest range of land location value of all of the MWCD lease lots. This range is from \$67,200 to an astonishing \$153,600. Again, comparing to MWCD Leesville Hills at \$38,400 and the Leesville Pines at \$67,200 to \$80,640. Our lot, mark 6063 is 98 ft x 122ft and is located on a hillside that is the furthest lot from the lake. Land location value \$67,200. Which is equal to the property located on the right side of the photo below. That MWCD property has 35+ acres about 3000' feet of lakefront shoreline, a private beach and many structures including event center lodge and rental cabins. Land location value the same as our lot at \$67,200. This is listed in county records as a commercial campground. It is much more that. Rental cabins, event lodge, private beach, campsites, etc.

- 25-0001330.000 \$67,200 this is for our lot
- 25-0000330.000 \$153,600
- 25-0000329.000 \$67,200 Firefly woods 35+ acres



This is MWCD lease area Leesville Hills, all properties, if lakefront or non lakefront have taxable land value at \$38,400. This is much lower than any of the other 2 MWCD properties. Like all other residential properties that MWCD lease, in addition to the county taxes, lessee also have yearly lease payment ranging from \$1,875 to \$2811.

- 25-0000771.000 \$38,400 MWCD lakeside
- 25-0000225.000 \$38,400 MWCD lakeside
- 25-0000053.000 \$38,400 MWCD
- 25-0000696.000 \$38,400 MWCD



This is MWCD lease area Leesville Pines in red and non MWCD Thornhill in white. The MCWD properties range from \$67,200 to \$80,640. Already much higher than MWCD Leesville Hills which are all at \$38,400. The non MWCD, Thornhill are much lower ranging from \$4,330 to \$14,540. They also do not have the yearly MWCD lease payment ranging from \$1,875 to \$2,811. How can private lots with lake access be a fraction of the MWCD lease lots?

- 25-0001160.000 \$80,640 lakeside MWCD
- 25-0001096.000 \$67,200 lakeside MWCD
- 25-0000602.000 \$6,060 Thornhill non MWCD
- 25-0000486.000 \$4,330 Thornhill non MWCD
- 25-0001363.000 \$14,250 Thornhill non MWCD
- 25-0000847.000 \$14,540 Thornhill non MWCD



These residential lakeside lots are non MWCD properties. Without the MWCD lease payments, land location values range from \$8,230 to \$9,300 A fraction of what a typical MWCD lessee pays. Also with no additional MWCD lease payments.

- 25-0000079.000 \$8,230.00
- 25-0000372.000 \$8,870.00
- 25-0000950.000 \$9,300.00



MWCD Firefly Woods . Listed as a commercial campground. This property claims to have 35+ acres, private beach, 3000+ feet of shoreline, private cabins, private event center, and much more. Land location value at \$67,200. The same as our 93x122foot Leesville glens hillside lot. Not sure how this is possible.

25-0000329.000 \$67,200



Parcel



Parcel Number

25-0001330.000 (website)

Legal

LOT 140 LEESVILLE GLENS L140 AREA 4 MWCD

Owner

MACK GOLDIE A TRUSTEE

Location

6063 CONCORD DR LOT 140

Acres

0.0000

Date ▲	Public	Style	Attached To	Notes
12/11/2020	N	Auditor	Parcel	PER COTTAGE LEASE REPORT IS IN TRUST, UNABLE TO VERIFY ON RECORDER'S SITE -SB
03/26/2018	N	General	Parcel	30% PHYS DEP. DWELL APPRS . F.CK NO HEAT EQ04AGRES: 8% LAND 8% IMP 0 LAND 4480 IMP 3/26/18 UPDATED LOCATION VALUE TO 35000 REAPP 19 JAC-SF **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 43540 43540 15240 15240 2001 ANN. EQUAL 62260 62260 21790 21790 2001 MISCELLANE 56980 56980 19940 19940 2002 MISCELLANE 56040 56040 19610 19610 2004 ANN EQUAL 60520 60520 21180 21180 2007 ANN. EQUAL 62210 62210 21770 21770
07/05/2001	N	General	Parcel	OWNER: MACK GOLDIE A TRUSTEE, 6063 CONCORD DR, BOWERSTON



Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
LOC1-LOCATION *	1	67,200.00		67,200					67,200
Total	0.0000								67,200

Parcel 25-0001330.000
 Property 6063 CONCORD DR LOT 140
 Address
 District 25-ORANGE TWP-CONOTTON VALLEY UNION LSD
 Map Number 2525A-14.000
 Routing 25A
 Land Use 510-SINGLE FAMILY DWELLING
 Class Residential
 Neighborhood 00025F-LEESVILLE GLENS MWCD-AV
 Living Area 1,138

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		

Dwelling									
Type	1-SINGLE FAMILY	Area	Height	Brick	Finish	Heat	Cool	Value	
Units Designed	1	759	First Floor		100.00			92,990	
Units Converted	1	759	Attic		49.93			20,180	
Total Rooms	3								
Bed Rooms	1								
Family Rooms									
Dining Rooms									
Plumbing	NORMAL								
Full Baths	1								
Half Baths									
Extra Fixtures									
		Total Floor Value						113,170	
		Living Units Value							
		Plumbing						6,440	
		RecRoom							
		Fireplace							
		Linear Brick							
		Exterior Features							
		Garage / Carport							
		Base Value						126,930	
		Grade							
		Well / Septic							
		Adjustment							
		RCN Value						126,930	
		Year							
		Built							
		Rem							
		Eff							
		1985							
		Depreciation %							
		Observed %							10.00
		Depreciation Value							-50,772
		RCNLD Value							-7,616
		BOR							-58,388
		Trend							68,542
		Final Value							68,540



Valuations			
Assessment		2025	2026
Appraised	Land	67,200	67,200
	Improvement	68,540	68,540
	Total	135,740	135,740
Assessed	Land	23,520	23,520
	Improvement	23,990	23,990
	Total	47,510	47,510
Land	Improvement	Total	

Owner MACK GOLDIE A TRUSTEE
 Legal LOT 140 LEESVILLE GLENS L140 AREA 4 MWCD



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
EXHIBIT 4																
Total																

Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
07/05/2001	MACK FRED P	0.00	UN	N	1	N	1
07/05/2001	MACK FRED P	0.00	UN	N	1	N	1
07/05/2001	MACK FRED P	10,000.00	UN	N	1	N	1

ID	Description	Size
A	A/1SFR	759
C	WDD	232
D	WDD	65

Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK
 CALL BACK - R : : R : 051211 : CB
 30% PHYS DEP. DWELL APPRS . F.CK
 NO HEAT
 EQ04AGRES: 8% LAND 8% IMP 0 LAND 4480 IMP
 3/26/18 UPDATED LOCATION VALUE TO 35000
 REAPP 19 JAC-SF
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 43540 43540 15240 15240
 2001 ANN. EQUAL 62260 62260 21790 21790
 2001 MISCELLANE 56980 56980 19940 19940
 2002 MISCELLANE 56040 56040 19610 19610
 2004 ANN EQUAL 60520 60520 21180 21180
 2007 ANN. EQUAL 62210 62210 21770 21770

