

RECEIVED

MAR 05 2026

AUDITOR'S OFFICE
CARROLL COUNTY OH

Tax year 2025 BOR no. 26-00064
County Carroll Date received 3/5/2026

DTE 1
Rev. 12/22

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	Mary Ann Scott & Allen Scott	6032 Singletree Rd Sf Scio, Ohio 43988
2. Complainant if not owner		
3. Complainant's agent		

4. Telephone number and email address of contact person
330-312-0233

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
# 28-000105200	2300 Aster Sf RD Scio 43988

7. Principal use of property FARM (oil pad)

Parcel 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>16,500</u>	

9. The requested change in value is justified for the following reasons:
Oil well fence on parcel # 28-00015200 Perry Twp
Why do we pay TAXES when we don't own fence. State law
That Oil company install fence. They don't pay us.

- 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.
- 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 3-5-2025 Complainant or agent (printed) Mary Ann Scott Title (if agent) co-owner

Complainant or agent (signature) *Mary Ann Scott*

Sworn to and signed in my presence, this 5th day of March 2025

Notary *Eva N Johnson*



Eva N Johnson

Notary Public, State of Ohio

My Commission Expires 10/01/29

Tax year 2025 BOR no. 210-00004
 County Carroll Date received 3/6/2026

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	Mary Ann Scott-Allex Scott	6038 Singletree Rd. SE	
2. Complainant if not owner		Sci. Ohio 43988	
3. Complainant's agent		RECEIVED	
4. Telephone number and email address of contact person		MAR 06 2026	
330-312-02-33			
5. Complainant's relationship to property, if not owner			
AUDITOR'S OFFICE CARROLL COUNTY OH			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill		Address of property	
# 28-0001052.00		2300 Aster Rd Sci. Ohio 43988	



7. Principal use of property <u>Farm (tower cell)</u>			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0-			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
	0	\$ 3530.00	

9. The requested change in value is justified for the following reasons: Parcel # 2800015200
Cell Tower Fence around tower. We don't own fence and didn't install
it. Was installed by tower company. State law that there is fence
around it. Why are we paying for it?

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.

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- 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 3-6-2025 Complainant or agent (printed) Mary A Scott Title (if agent) Co-owner

Complainant or agent (signature) Mary A Scott

Sworn to and signed in my presence, this 6 day of March 2026
(Date) (Month) (Year)

Notary Lori Scott



LORI SCOTT
Notary Public, State of Ohio
My Commission Expires 12/31/27



Parcel



Parcel Number
28-0001052.000 (website)
Legal
5 12 24 PT NE 74.230A
Owner
SCOTT MARY ANN & ALLEN W

Location 📍
2300 ASTER RD SE
Acres
74.2300
Programs
CAUV



Date ▲	Public	Style	Attached To	Notes
02/04/2026	N	General	Adjustment on 02/04/2026	CORR MSMTS FOR FENCES FOR CELL TOWER & WELLSITE. SENT NEW TY25 BILL OUT AFTER CORRECTIONS. NEW LETTER SENT FOR VALUE OF WELLSITE FENCE & CELL TOWER FENCE-SBT
02/04/2026	N	Auditor	Parcel	SPOKE TO MR. SCOTT - EXPLAINED THAT WE DO TAX THE FENCE. MOST LANDOWNERS REACH OUT TO THE PRODUCER OR CELL PHONE TOWER COMPANY TO BE REIMBURSED. HE NEEDS A NEW LETTER SHOWING THE VALUE FOR EACH FENCE SINCE HE WILL NEED TO REACH OUT TO BOTH. CT IS WORKING ON THE BREAKDOWN -SB
02/04/2026	N	General	Parcel	MARY SCOTT CALLED IN ABOUT THE FENCE ON HER PROPERTY BEING INCREASED. KK AND I BOTH TALKED TO HER ON THE PHONE LETTING HER KNOW THAT IT WAS THE FENCE FOR THE OIL WELL & CELL TOWER. SHE THREATENED US THAT HER HUSBAN WOULD BE IN CONTACT AND WE'LL BE SORRY. WE HUNG UP THE PHONE SHE DID NOT WANT TO HEAR ANYTHING WE HAD TO SAY. SHE REFUSED TO DO BOR TO GET THE VALUE CHANGED. VAL ALREADY SENT HER A LETTER FOR THE VALUE AND AMOUNT OF TAXES THAT THE FENCE IS TO GET REIMBURSED. -SBT

Date ▲	Public	Style	Attached To	Notes
06/28/2023	N	General	Parcel	PER FIELD REVIEW 6/26/23 - NO NEW CONSTRUCTION. CELL TOWER, WELL PAD, OLD DWLG/FARM BLDGS ONLY - NO VALUE CHANGE TY23 - VM
02/01/2022	N	Auditor	Parcel	EMAILED 280001052000 SCOTT FENCE TAX ESTIMATE TY21.PDF TO MARY -SB
02/28/2020	N	General	Adjustment on 02/28/2020	CORRECTED RESIDUAL TO WELL SITE - VM
01/01/2019	N	General	2019 CAUV	APPLICATION #: 1954
03/13/2015	N	General	Transfer on 03/13/2015	Transfer from SCOTT MARY ANN & ALLEN W J/S to SCOTT MARY ANN & ALLEN W New Ownership: No
03/13/2015	N	General	Transfer on 03/13/2015	Transfer from * NOT ON FILE * to SCOTT MARY ANN & ALLEN W J/S New Ownership: No
03/13/2015	N	General	Parcel	OWNER: SCOTT MARY ANN & ALLEN W J/S, T.O.D.D. 6038 SINGLETREE RD SE, SCIO OH 43988

Date ▲	Public	Style	Attached To	Notes
12/02/2013	N	General	Parcel	<p>EQ04AGRES: 8% LAND 8% IMP 6480 LAND 2950 IMP HSE # ISSUED FOR GAS WELL 7200 PONDER HSE # ISSUED FOR WIRE NET CELL TOWER - 7012 PONDER *** IF TAKING MORE ACREAGE OFF ABOVE WELL PAD SIZE, CALL 330-739-4405*** RMV 3.78A FR CAUV DUE TO WELL SITE PER TK (SPOKE TO OWNER 09/09/13) TY13 SB 12/02/13 RECOUP LTR MAILED TY13 SB 01/20/16 CAUV SAVINGS DECREASED DUE TO CHANGE IN HOW SOILS WERE CALCULATED BY MFC D PER ODT, MAILED CAUV TABLES & ODT LETTER TY15 SB 10/24/16 CAUV APPROVED TY16 TK 3/14/18 UPDATED DWLG CONDTN TO PR (DWLG VACANT 7 UNLIVABLE), CHNG'D #4 SHED TO FLAT BARN, RMVED NV FR # 5 SHED (OVER 150 SQFT) & ADDED FENCING FOR CELL TOWER (SITE # OH-283785) REAPP 19 JAA-SF **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 71230 32200 103430 24930 11270 36200 2001 ANN. EQUAL 81000 36880 117880 28350 12910 41260 2004 ANN EQUAL 87480 39830 127310 30620 13940 44560 2007 ANN. EQUAL 96200 30860 127060 33670 10800 44470</p>
01/29/1992	N	General	Transfer on 01/29/1992	Transfer from * NOT ON FILE * to * NOT ON FILE * New Ownership: No
05/03/1991	N	General	Transfer on 05/03/1991	Transfer from * NOT ON FILE * to * NOT ON FILE * New Ownership: No

Land Data

Card 1

Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
C-CROPLAND	47.4280	4,100.00		194,455					194,460
HS-HOME SITE	AGUSE - ACRES = '47.4280', 1.0000	35,200.00		35,200					35,200
RD-ROAD	MARKET - ACRES = '1.0000', 1.3660	0.00		0					0
W-WOODLAND	MARKET - ACRES = '1.3660', 20.6560	4,100.00		84,690					84,690
WS-WELL SITE	AGUSE - ACRES = '20.6560', 3.7800	4,100.00		15,498					15,500
Total	MARKET - ACRES = '3.7800', 74.2300								329,850

Parcel 28-0001052.000
 Property Address 2300 ASTER SE RD
 District 28-PERRY TWP-CARROLLTON EVSD
 Map Number 28024-08.000
 Routing 24
 Land Use 111-CASH-GRAIN OR GENERAL FARM "QUALIFIED FOR
 Class Agriculture
 Neighborhood 00028-PERRY CARROLLTON SD-AV
 Living Area 1,568

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	784	First Floor		100.00	100.00		101,060
Units Converted	1	784	Full Upper		100.00	100.00		67,130
Total Rooms	8	784	Basement					19,140
Bed Rooms	4							
Family Rooms								
Dining Rooms								
Plumbing	NORMAL	Total Floor Value						187,330
Full Baths	1	Living Units Value						
Half Baths		Plumbing						6,440
Extra Fixtures		RecRoom						
		Fireplace			Openings	Stacks		
		Linear Brick			Height	Length		
		Exterior Features			EFP=108, OFP=120, OFP=120			19,130
		Garage / Carport						
		Base Value						212,900
		Grade			Code	80% Factor	80.00	-42,580
		Well / Septic						
		Adjustment			Code	Factor		
		RCN Value			170,320 total value x 1.0 multiplier			170,320
		Year			Built 1940	Rem 2000	Eff 1962	
		Depreciation %			PR-65.00			-110,708
		Observed %						
		Depreciation Value						-110,708
		RCNLD Value						59,612
		BOR						
		Trend						
		Final Value						59,610



Valuations			
Assessment		2025	2026
Appraised	Land	329,850	329,850
	Improvement	81,620	81,620
	Total	411,470	411,470
Assessed	Land	115,450	115,450
	Improvement	28,570	28,570
	Total	144,020	144,020
Land	Improvement	Total	

Owner SCOTT MARY ANN & ALLEN W
 Legal 5 12 24 PT NE 74.230A



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	ADJUST FACTR	Year BLT/REM/EFF	DEPR NML	Final Value
4	121-FLAT BARN	40 X 24	960		20.81	19,978	1	100%			1960/ /1960	PR-90.00	2,000
5	04-SHED	30 X 18	540		15.85	8,559	1	100%			1960/ /1960	VP-95.00	430
6	186-FENCECL FENCE FOR CELL TOWER	6 X 320	1,920		2.30	4,416	1	100%			2016/ /2016	AV-20.00	3,530
7	186-FENCECL FENCE FOR WELLSITE	6 X 1551	9,306		2.30	21,404	1	100%			2012/ /2012	AV-25.00	16,050
Total													22,010

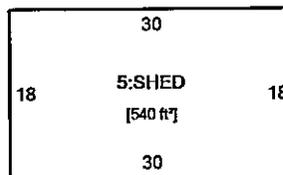
Sales

Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
03/13/2015	SCOTT MARY ANN & ALLEN W J/S	0.00	QUIT CLAIM DEED	N	8	N	
03/13/2015	* NOT ON FILE *	0.00	QUIT CLAIM DEED	N	4	N	119
01/29/1992	* NOT ON FILE *	22,700.00	QUIT CLAIM DEED	N	1	N	1

ID	Description	Size
A	2SFR/B	784
B	OFF/OFP	120
C	EFP	108
4	121	960
5	04	540
6	186	1,920
7	186	9,306

Notes

2/4/26- CORRECTED FENCECL FOR WELLSITE & CELL TOWER. CORR TO TWO SEPERATE FENCES. CORR CELL TOWER BUILT/EFF YEAR PER PICTO SHOWS UP BETWEEN 2015-2018-SBT REVAL 2025 FIELD REVIEW BY SBT - VM REVAL 2025- REMOVED BANK BARN 03-27-24 JMR CALL BACK - R : : E : 052511 : JD EQ04AGRES: 8% LAND 8% IMP 6480 LAND 2950 IMP
HSE # ISSUED FOR GAS WELL 7200 PONDER
HSE # ISSUED FOR WIRE NET CELL TOWER - 7012 PONDER
*** IF TAKING MORE ACREAGE OFF ABOVE WELL PAD SIZE, CALL 330-739-4405***
RMV 3.78A FR CAUV DUE TO WELL SITE PER TK (SPOKE TO OWNER 09/09/13) TY13 SB 12/02/13 RECOUP LTR MAILED TY13 SB 01/20/16 CAUV SAVINGS DECREASED DUE TO CHANGE IN HOW SOILS WERE CALCULATED BY MFCD PER ODT, MAILED CAUV TABLES & ODT LETTER TY15 SB
10/24/16 CAUV APPROVED TY16 TK
3/14/18 UPDATED DWLG CONDTN TO PR (DWLG VACANT 7 UNLIVABLE), CHNG'D #4 SHED TO FLAT BARN, RMVED NV FR # 5 SHED (OVER 150 SQFT) & ADDED FENCING FOR CELL TOWER (SITE # OH-283785) REAPP 19
JAA-SF
**** TRUE CASH VALUE **** ASSESSED VALUE ****



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