

RECEIVED

Clear Form

MAR 12 2026

Tax year 2025 BOR no. 26-000 72
County CARROLL Date received 3/12/2026

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	<u>Arona, Jeffrey T. & Robin G.</u>	<u>962 Ptarmigan Trl</u>
2. Complainant if not owner	<u>n/a</u>	<u>BRUNSWICK OH 44212</u>
3. Complainant's agent	<u>n/a</u>	
4. Telephone number and email address of contact person		
<u>216-313-0317</u> <u>jeffarona@gmail.com</u>		
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	
<u>25-0001338.00</u>	<u>6052 CONCORD DR LOT 142</u>	



7. Principal use of property			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Change in Value
<u>25-0001338.000</u>	<u>125,000</u>	<u>147,490</u>	<u>-22,490</u>

9. The requested change in value is justified for the following reasons:
Opinion of value is justified based on our FMV being more comparable to parcels (25-0000679, \$127,320 + 25-0000276, \$111,470) WHICH ARE adjacent and more comparable in size, grade & availability of Heat.
{MORE ON BACK}

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 n/a and total cost \$ n/a

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 3/10/2026 Complainant or agent (printed) JEFFREY T. ARON Title (if agent) n/a

Complainant or agent (signature) *Jeffrey T. Aron*

Sworn to and signed in my presence, this 10 day of March 2026
(Date) (Month) (Year)

Notary *Deanna L. Armstrong*

Continued: Justification of opinion
Unlike adjacent parcels (25-000679, \$155,210 &
25-000097, \$158,070) our dwelling does not have heat
and is used as a seasonal cottage. Further, these
two comparables are twice as large and 30% to
larger than our dwelling yet have been given a
comparable TMV.



Number
38.000 (website)

Location
6052 CONCORD DR LOT 142

Legal
LOT 142 LEESVILLE GLENS L142 MWCD

Acres
0.0000

JEFFREY T & ROBIN G J/S



Actions Distribution Attachments Charge History Collection History **Notes** Value History

Attached To

Notes

Parcel MAILING OUT A BOR SAYS IT IS A 3 SEASON CABIN NOT WORTH WHAT WE HAVE IT VALUED AT CURRENTLY.-KK

Transfer on 09/11/2018 Transfer from MCARTHUR THOMAS L & MICH to ARONA JEFFREY T & ROBIN G J/S New Ownership: No

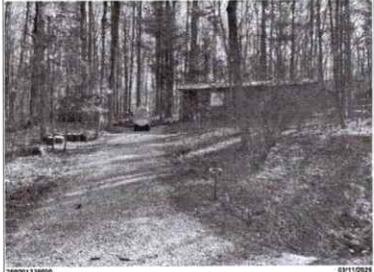
Parcel NO HEATING
EQ04AGRES: 8% LAND 8% IMP 0 LAND 4190 IMP
3/26/18 REAPP 19 JAC-SF
**** TRUE CASH VALUE **** ASSESSED VALUE ****
YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL
2000 REAL VAL 40660 40660 14230 14230
2001 ANN. EQUAL 53410 53410 18690 18690
2002 MISCELLANE 52420 52420 18350 18350
2004 ANN EQUAL 56610 56610 19810 19810
2007 ANN. EQUAL 59860 59860 20950 20950

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 25-0001338.000
 Property Address 6052 CONCORD DR LOT 142
 District 25-ORANGE TWP-CONOTTON VALLEY UNION LSD
 Map Number 2525A-16.000
 Routing 25A
 Land Use 510-SINGLE FAMILY DWELLING
 Class Residential
 Neighborhood 00025F-LEESVILLE GLENS MWCD-AV
 Living Area 720

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	720	First Floor		100.00			89,100	
Units Converted									
Total Rooms	3								
Bed Rooms	2								
Family Rooms									
Dining Rooms									
Plumbing	NORMAL							89,100	
Full Baths	1								
Half Baths									
Extra Fixtures									
		Total Floor Value						89,100	
		Living Units Value							
		Plumbing						6,440	
		RecRoom							
		Fireplace	Openings		Stacks				
		Linear Brick	Height		Length				
		Exterior Features	OFP=192,WDD=48					9,410	
		Garage / Carport							
		Base Value						104,950	
		Grade	Code	90% Factor		90.00		-10,495	
		Well / Septic							
		Adjustment	Code		Factor				
		RCN Value	94,455 total value x 1.0 multiplier					94,455	
		Year	Built 1969 Rem 2014 Eff 2012						
		Depreciation %	AV-15.00					-14,168	
		Observed %							
		Depreciation Value						-14,168	
		RCNLD Value						80,287	
		BOR							
		Trend							
		Final Value						80,290	



Valuations			
Assessment		2025	2026
Appraised	Land	67,200	67,200
	Improvement	80,290	80,290
	Total	147,490	147,490
Assessed	Land	23,520	23,520
	Improvement	28,100	28,100
	Total	51,620	51,620
Land	Improvement	Total	

Owner ARONA JEFFREY T & ROBIN G J/S
 Legal LOT 142 LEESVILLE GLENS L142 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
3	04PP-SHED=PP	10 X 12	120		0.00	0	1	100%			1990/ /1990	AV-0.00				0
Total															0	



Sales									
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance		
09/11/2018	MCARTHUR THOMAS L & MICH	82,000.00	JOINT	Y	1	N	553		
06/29/2004	* NOT ON FILE *	65,000.00	BILL OF SALE	N	1	N	1		

ID	Description	Size
A	1SFR	720
B	0FP	192
C	WDD	48
3	04PP	120

Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK
 CALL BACK - R : : E : 051211 : CB
 NO HEATING
 EQ04AGRES: 8% LAND 8% IMP 0 LAND 4190 IMP
 3/26/18 REAPP 19 JAC-SF
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