

RECEIVED

MAR 23 2026

Tax year 2025 BOR no. 26-00084
County Carroll Date received 3/23/2026

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	Oberman, Lawrence	621 Stony Lake Dr Sw
2. Complainant if not owner		Carrollton, Ohio 4615
3. Complainant's agent		
4. Telephone number and email address of contact person	hunbet@yahoo.com	801-597-2332

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
28-0000497.000	621 Stony Lake Dr SW
	Carrollton, Ohio 44615



7. Principal use of property Summer Vacation Home

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
28-0000497.000	140,000	180,790	40,790

9. The requested change in value is justified for the following reasons:
Recent sale of comparable home at 539 Stony Lake Dr Sw, in fact it has more sq ft and more bedrooms.
My cottage is listed as built in 1998. The main room and sunporch were built in the 1800's and is log. it was moved to that location in the 1930's. That was when the 2nd story addition was added and it is a bedroom and full bath. The other

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 3-18-2026 Complainant or agent (printed) LAWRENCE P OBERMAN Title (if agent) _____

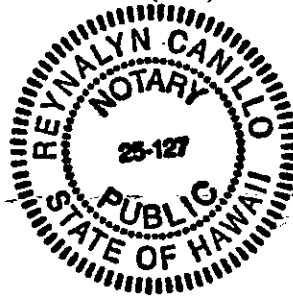
Complainant or agent (signature) *Lawrence P Oberman*

State of Hawaii
County of Hawaii

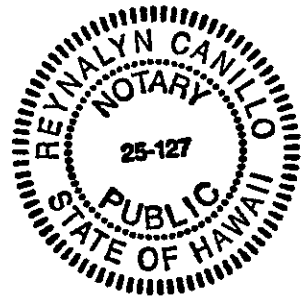
Sworn to and signed in my presence, this March 18, 2026 day of _____ (Date) _____ (Month) _____ (Year)

Notary *Reynalyn Canillo*

Reynalyn Canillo
My Commission Expires: May 25, 2029



Doc Date: March 18, 2026 # Pages: 2
Notary Name: Reynalyn Canillo 3rd Circuit
Doc. Description: Complaint Against the Valuation of Real Property



Reynalyn Canillo Mar 18, 2026
Notary Signature Date



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[Lodging Tax](#)



Summary

Tax

Transfers 4

Surveys

History 4

Payment History 24

Value History

CAUV Soil Breakdown

Land 1

Commercial Buildings

Dwellings 1

Other Improvements 3

Sketch 1

Levy Distribution

Tax Estimator

Map this Parcel

Tax Card



280000497000

03/24/2025

Parcel Number

28-0000497.000

Legal Description

LOT 49 COTTAGE AT STONEY LAKE LEASE
LOT 49

Location

621 STONY LAKE DR SW LOT 49



Owner

OBBERMAN LAWRENCE P & BETTY

Acres

0.0000

Sketch - Card 1

357
PAHOA HI 96778-6720

Values

Land Use
510-SINGLE FAMILY DWELLING

	Appraised	Assessed
Land	38,400	13,440
Improvement	142,390	49,840
Total	180,790	63,280
CAUV (N)	0	0
Homestead (N)	0	0
Owner Occupancy (N)	0	0
Taxable	180,790	63,280

2025 Charges

Full Rate ⓘ
48.650000

Effective Rate ⓘ
34.586294

Qualifying Rate ⓘ
32.483738

	Prior	First	Second	Total
Tax	0.00	991.53	991.53	1,983.06
Special	0.00	1.00	1.00	2.00
Total	0.00	992.53	992.53	1,985.06
Paid	0.00	992.53	992.53	1,985.06
Due	0.00	0.00	0.00	0.00

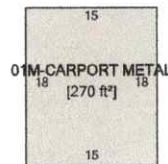
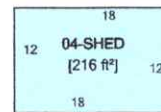
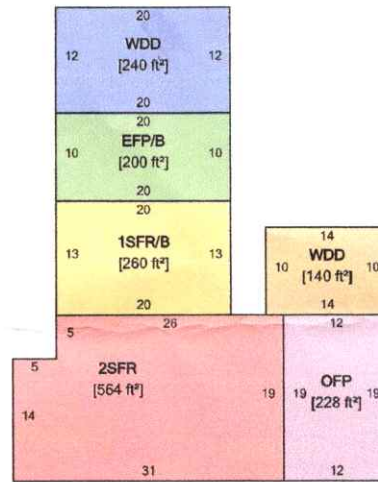
Adding on? [Try our tax estimator.](#)

2026 Upcoming Charges

ID	Description	Size
A	2SFR (2 STORY FRAME)	564
B	1SFR/B (1 STORY FRAME / BASEMENT)	260
C	EFP/B (ENCLOSED FRONT PORCH / BASEMENT)	200
D	WDD (WOOD DECK)	240
E	OFP (OPEN FACED PORCH)	228
F	WDD (WOOD DECK)	140
4	04-SHED	216
5	21PP-DECK=PP	96
6	01M-CARPORT METAL	270

CRAWL SPACE

Floor	Floor Area (ft ²)	Living Area (ft ²)
First Floor	824	824
Full Upper Floor	564	564
Basement	460 200	0
Total	1,848	1,388



Address

119 South Lisbon Street, Suite
203
Carrollton, Ohio 44615

Hours

Mon-Fri 8am-4pm
Closed 12pm-1pm

Phone

[330-627-2250](tel:330-627-2250)

Fax

[330-627-0426](tel:330-627-0426)

Important Links

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- Board of Revision
- Budget Commission
- Finance
- Press Releases
- 2026 (TY25) Reappraisal
- Lodging Tax

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CAUV Soil Breakdown

Land 1

Commercial Buildings

Dwellings 1

Other Improvements 1

Sketch 1



280001227000

03/24/2025

Levy Distribution

Tax Estimator

Map this Parcel

Tax Card

Parcel Number
28-0001227.000

Legal Description
LOT 91 COTTAGE AT STONY LAKE LEASE
LOT 91

Location
539 STONY LAKE DR SW LOT 91



Owner
MCARDLE JEFFREY T & KELLY

Acres
0.0000

Sketch - Card 1

MCARDLE JEFFREY T & KELLY
10740 GASSON DR
IRWIN PA 15642-8877

Values

Land Use
510-SINGLE FAMILY DWELLING

	Appraised	Assessed
Land	38,400	13,440
Improvement	101,680	35,590
Total	140,080	49,030
CAUV (N)	0	0
Homestead (N)	0	0
Owner Occupancy (N)	0	0
Taxable	140,080	49,030

2025 Charges

Full Rate ⓘ
48.650000

Effective Rate ⓘ
34.586294

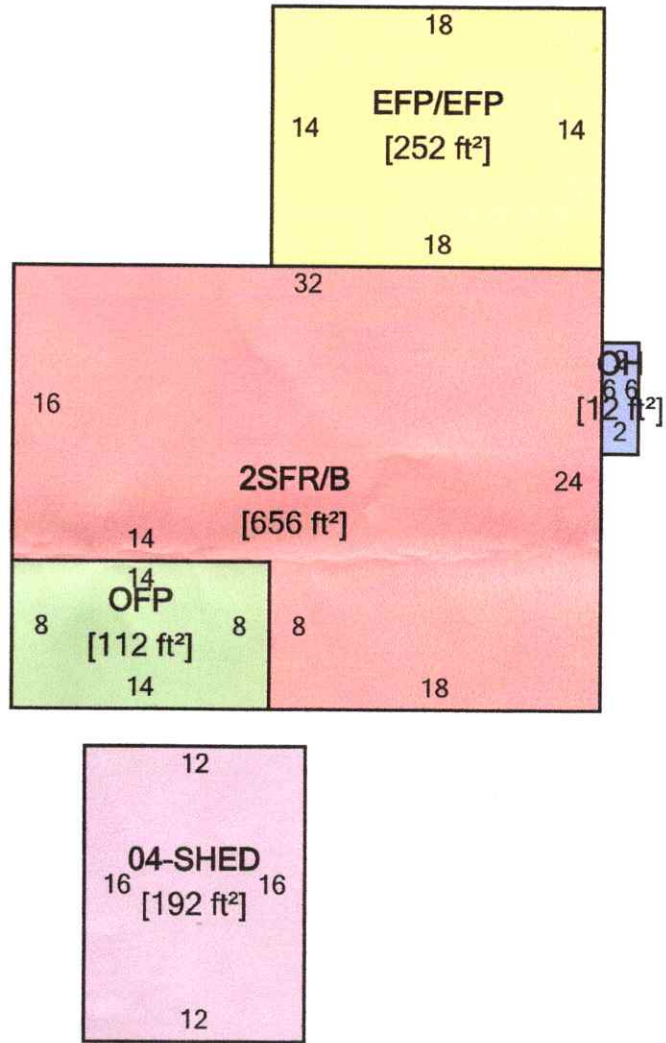
Qualifying Rate ⓘ
32.483738

	Prior	First	Second	Total
Tax	0.00	768.30	768.30	1,536.60
Special	0.00	1.00	1.00	2.00
Total	0.00	769.30	769.30	1,538.60
Paid	0.00	0.00	0.00	0.00
Due	0.00	769.30	769.30	1,538.60
Due On		02/20/2026		

Adding on? [Try our tax estimator.](#)

ID	Description	Size
A	2SFR/B (2 STORY FRAME / BASEMENT)	656
B	EFP/EFP (ENCLOSED FRONT PORCH / ENCLOSED FRONT PORCH)	252
C	OFF (OPEN FACED PORCH)	112
D	OH (OVERHANG)	12
2	04-SHED	192

Floor	Floor Area (ft ²)	Living Area (ft ²)
First Floor	656	656
Full Upper Floor	656	656
Basement	656	328
Total	1,968	1,640



Address

119 South Lisbon Street, Suite
203
Carrollton, Ohio 44615

Hours

Mon-Fri 8am-4pm
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Phone

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Fax

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Land Data

Card 1

Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
LOC3-LOCATION *	1	38,400.00		38,400					38,400
Total		0.0000							38,400



Parcel	28-0000497.000
Property	621 STONY LAKE SW DR LOT 49
Address	CARROLLTON OH 44615
District	28-PERRY TWP-CARROLLTON EVSD
Map Number	2806A-10.000
Routing	6A
Land Use	510-SINGLE FAMILY DWELLING
Class	Residential
Neighborhood	00028B-COTTAGE AT STONY LAKE MWCD-AV
Living Area	1,388

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		

Valuations

Assessment		2025	2026
Appraised	Land	38,400	38,400
	Improvement	142,390	142,390
	Total	180,790	180,790
Assessed	Land	13,440	13,440
	Improvement	49,840	49,840
	Total	63,280	63,280
Land	Improvement	Total	

Owner	OBERMAN LAWRENCE P & BETTY
Legal	LOT 49 COTTAGE AT STONEY LAKE LEASE LOT 49



Permits

Permit	Date	CD	Description	%	Amount

Notes

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

Type	1-SINGLE FAMILY	Area	Height	Brick	Finish	Heat	Cool	Value
Units Designed	1	824	First Floor		100.00	100.00		101,060
Units Converted		564	Full Upper		100.00	100.00		56,060
Total Rooms		460	Basement					12,560
Bed Rooms								
Family Rooms								
Dining Rooms								
Plumbing	NORMAL	Total Floor Value						169,680
Full Baths	2	Living Units Value						9,890
Half Baths		Plumbing						
Extra Fixtures		RecRoom						
		Fireplace		Openings	1	Stacks	1	5,650
		Linear Brick		Height		Length		
		Exterior Features		EFP=200, OFP=228, WDD=140, WDD=240				32,890
		Garage / Carport						
		Base Value						218,110
		Grade		Code	80%	Factor	80.00	-43,622
		Well / Septic						
		Adjustment		Code		Factor		
		RCN Value		174,488 total value x 1.0 multiplier				174,488
		Year		Built 1998	Rem	Eff	2005	
		Depreciation %		AV-20.00				-34,898
		Observed %						
		Depreciation Value						-34,898
		RCNLD Value						139,590
		BOR						
		Trend						
		Final Value						139,590



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
4	04-SHED	18 X 12	216		17.08	3,689	1	100%			1990/ /1990	AV-65.00				1,290
4	BUILDING TYPE = '04', SHB+CONSFTXFT = '12X14', SIZE = '168', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = 'AV', REPLA VALUE = '2300', PHY DPR = '75', FNC DPR = '', VALUE = '580'															
5	21PP-DECK=PP	12 X 8	96		0.00	0	1	100%			1990/ /1990	AV-0.00				0
5	BUILDING TYPE = 'WDD=PP', SHB+CONSFTXFT = '**', SIZE = '', UNIT RATE = '', GRADE = '', YRYY OR YEARCOND = '', REPLA VALUE = '', PHY DPR = '', FNC DPR = '', VALUE = ''															
6	01M-CARPORT META*	18 X 15	270		8.00	2,160	1	100%			2010/ /2010	AV-30.00				1,510
6	BUILDING TYPE = '47', SHB+CONSFTXFT = '15X18', SIZE = '270', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '2010AV', REPLA VALUE = '790', PHY DPR = '15', FNC DPR = '', VALUE = '670'															
															Total	2,800

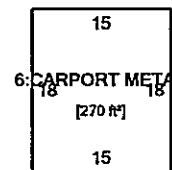
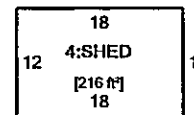
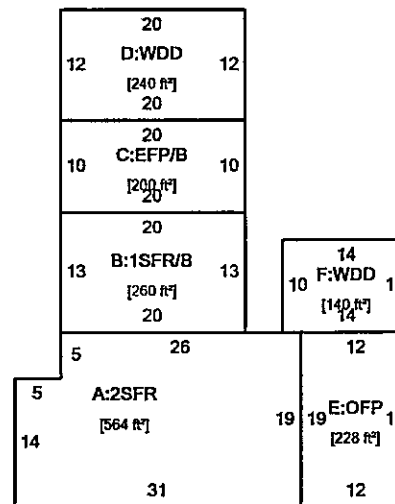
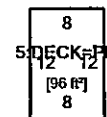
Sales

Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
08/13/2007	GRUBBS CONRAD T & DEBRA	107,500.00	JOINT	N	1	N	1
08/19/1999	* NOT ON FILE *	800,000.00	BILL OF SALE	Y	1	N	1
11/03/1998	* NOT ON FILE *	59,000.00	BILL OF SALE	Y	1	N	1

ID	Description	Size
A	2SFR	564
B	1SFR/B	260
C	EFP/B	200
D	WDD	240
E	OFF	228
F	WDD	140
4	04	216
5	21PP	96
6	01M	270

Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK
 CALL BACK - R : : E : 060211 : JD
 LEASED LAND
 EQ04AGRES: 8% LAND 8% IMP 0 LAND 6330 IMP
 ADDED OFF (12X19) WDDK (8X20) AND SHED
 (12X14) FOR '07 REVAL
 *** LOOSE DOG ***
 6/30/11 CORRECTED DK SIZE TY11 JD-LF
 11/29/17 ADD WDD & CARPTM, CHNG DK TO WDD
 & ADD ATTACHED WDD REAPP 19 JAA-SB
 ***** TRUE CASH VALUE ***** ASSESSED
 VALUE *****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 48060 48060 16820 16820
 2001 ANN. EQUAL 79140 79140 27700 27700
 2004 ANN EQUAL 85470 85470 29910 29910
 2007 ANN. EQUAL 90350 90350 31620 31620



Parcel



Parcel Number

28-0000497.000 (website)

Legal

LOT 49 COTTAGE AT STONEY LAKE LEASE LOT 49

Owner

OBERMAN LAWRENCE P & BETTY

Location

621 STONY LAKE DR SW LOT 49
CARROLLTON OH 44615

Acres

0.0000



Date ▲	Public	Style	Attached To	Notes
09/18/2023	N	General	Relocate on 09/18/2023	PER REGIONAL PLANNING CHANGE OF ROADWAY NAME FROM EASTSIDE DR SW TO STONY LAKE DR SW CARROLLTON - VM
06/30/2011	N	General	Parcel	<p>LEASED LAND</p> <p>EQ04AGRES: 8% LAND 8% IMP 0 LAND 6330 IMP</p> <p>ADDED OFP (12X19) WDDK (8X20) AND SHED (12X14) FOR '07 REVAL</p> <p>*** LOOSE DOG ***</p> <p>6/30/11 CORRECTED DK SIZE TY11 JD-LF</p> <p>11/29/17 ADD WDD & CARPTM, CHNG DK TO WDD & ADD ATTACHED WDD REAPP 19 JAA-SB</p> <p>**** TRUE CASH VALUE **** ***** ASSESSED VALUE ****</p> <p>YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL</p> <p>2000 REAL VAL 48060 48060 16820 16820</p> <p>2001 ANN. EQUAL 79140 79140 27700 27700</p> <p>2004 ANN EQUAL 85470 85470 29910 29910</p> <p>2007 ANN. EQUAL 90350 90350 31620 31620</p>

Date ▲	Public	Style	Attached To	Notes
08/13/2007	N	General	Parcel	OWNER: OBERMAN LAWRENCE P & BETTY J/S, 621 EASTSIDE DR, CARROLLTON