

Clear Form

Tax year 2025 BOR no. 26-00094
County CARROLL Date received 3/26/2026

DTE 1
Rev. 12/22

RECEIVED

Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

MAR 26 2026

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2. AUDITOR'S OFFICE
CARROLL COUNTY OH

Original complaint Counter complaint
Notices will be sent only to those named below.

1. Owner of property		Name		Street address, City, State, ZIP code	
2. Complainant if not owner		Timothy J Eberhart		8292 Citrus Rd N.W.	
3. Complainant's agent					
4. Telephone number and email address of contact person					
330-413-8961 Tjebhart1@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		
03-0002959.000			8292 Citrus Rd N.W.		
7. Principal use of property <u>single Family Home</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		
03-0002959.000	267720	366910	99190		
9. The requested change in value is justified for the following reasons: my 19.5 A company TO: 03-0002959.000 19.5A market value NOT justified on location of property and past history of past R appraisals see attachment					



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 3/26/2026 Complainant or agent (printed) Timothy J. Eschert Title (if agent) _____

Complainant or agent (signature) Timothy J. Eschert

Sworn to and signed in my presence, this 26 day of March 2026
(Date) (Month) (Year)

Notary Eva N. Johnson

 **Eva N Johnson**
Notary Public, State of Ohio
My Commission Expires 10/01/29



Carroll County Ohio BOR

RECEIVED
MAR 26 2026
AUDITOR'S OFFICE
CARROLL COUNTY OH

Parcel # 03-0002959.000

This is my second time filing a complaint against the valuation of this real property. The first was when I purchased the property in 2007 and you said that the market value was \$30000 more than I paid. I then pointed out the Ohio statute that said that the true market value is what the person pays for the property, and you reluctantly finally agreed, so you will have to excuse me if I'm skeptical of your current market evaluation.

Although this case is about your reappraisal of market evaluation, it really comes down to my total property taxes. I have enclosed a copy of your office press release about the 2025 reappraisal. I never received a change of value notification letter because you had my mailing address wrong, but somehow the tax bill always ends up in my mailbox. In your press release you state that when values go up the effective tax rate generally goes down to maintain the same amount of taxes collected, so imagine my surprise when my tax bill comes and my market value goes from \$212598 to \$366910 for an increase of 73% and my taxes go from \$3433.56 to \$5168.76 for an increase of 51%. This is a clear violation of Ohio house bill 920, which was still in effect for tax year 2025. No new levies were passed in 2025 only renewals, yet you raised the effective tax rate from 44.379740 to 50.784822 thereby generating a windfall of unjustified revenue, not voted by the electorate. The effective tax rate should go down to offset the reevaluation.

Now to the valuation of the land. For 17 years, the land use was classified as 199 other agricultural use. In 2025 it was changed to 101-Cash-Grain or General Farm, and the value was raised from \$63780 to \$113700 for an increase of \$52410 or 82%. Over 80% of the land is a steep, 30 degrees or larger wooded hill; you can barely walk it let alone plant or raise crops on it. I have 20.57 acres, so if you subtract the 1-acre home site of \$33750 from the \$113700, that equals \$77950 or \$4100/acre. Less than ¼ mile away is the Brown Twp Sportsman Club 03.0000254.000 there 19.5 acres which is much flatter and more usable land is valued at \$47970 or \$2460/acre.



That's quit a difference unless for some reason The Brown Twp Sportsman Club gets some sort of sweetheart deal on their valuation. Something else I've noticed while researching my case is that people who have ponds get what is called Small Acreage exemptions from their total acreage. Two close examples are 03-0002897.000 across the road from me and 03-0002836.000 1 mile west of me. I have two ponds yet i do not get this exemption.

Now to the valuation of the improvements or housing on the property. It's hard to find a true comparison with the amount of acreage that I have in my area. Let's look at all the reappraisals since i have owned the property, that encompasses 19 years, multiple 3-year reevaluations. in 2007 it was \$188650 in 2022 it was \$212590 an increase of \$23940. Now you want me to believe that from 2022 to 2025 it went from \$212590 to \$366910 an increase of \$154320. You want me to believe that it went up 6.5 times more in 3 years than it did in 16 years from 2007 to 2022. That's not believable unless all your reappraisals in the last 19 years were a sham. The house was built in 2001, so it is 25 years old. It's vinal clad not brick. No new construction as in home additions or garages or pole buildings built and it's not located at Mohawk Lake; it's in the county next to the farm fields. I know property values have gone up in the last three years and I'm willing to accept a 25% increase in the value of the house in that period, but a 70% increase is unrealistic for where the house is located.

Now to my totals for improvements a 25% increase to the 2022 number $\$37190 + \$148810 = \$186000$

Now to land totals $\$33750$ for Homesite and $19.5 \text{ acres} \times \$2460/\text{acre} = \$47970 + \$33750 = \$81720$

My opinion of value $\$267720$

Current value $\$366910 - \$286910 = -\$99190$

Timothy J Eberhart





AUDITOR'S OFFICE
COUNTY OF CARROLL
119 S. LISBON • SUITE 203 • CARROLLTON, OHIO 44615

2025 Reappraisal Press Release

The Carroll County Auditor is beginning the process of a state mandated (ORC 5713.01 (B)) reappraisal of all properties. The reappraisal is approximately a two-year process with new values being established for tax year 2025, for taxes payable in 2026. Beginning in August 2023 and running through the end of 2025 appraisers will compare the 2021 aerial imagery to the 2023 aerial imagery to identify any new additions and demolitions. These individuals will be working on behalf of the Carroll County Auditor's office, but are employed by John G. Cleminshaw, Inc. If they are unable to determine the specifics of the addition or demolition through the imagery, they will perform a physical inspection of the property. They will have identification provided by the Carroll County Auditor's office. They will first knock on your door to notify you of their presence. If no one is home, they will leave a door hanger to let you know that they were there. They will never go inside your home, but they may take pictures while they are there.

The county will update the property records based on the information provided from the appraisers. Then, using computer software, compare the property land and improvements and establish the tax year 2025 valuations. With real estate sales still on the rise, this could likely mean you will see an increase. The new values will not take effect until your tax year 2025 tax bill, which is payable in 2026.

The 2025 Property Reappraisal will result an updated valuation of your property. In the fall of 2025, you will receive a value change notification of the Auditor's tentative value for your property. While a property owner may contest their home's appraised value through the Board of Revision, they can also request an informal meeting. Many questions and concerns can be addresses through an informal meeting. The Auditor's office will have appointment times available after the value change notifications have been sent.

Reappraisals create equality among property owners and classes of property. For taxation purposes, you are assessed at 35% of fair market value. The auditor does not control tax rates. The Ohio Department of Taxation determines tax rates. Tax relief is available through various programs, including Homestead, Current Agricultural Use Value and Forestry.

Most property value increases don't actually result in much higher overall taxes collected by local governments. Voter-approved levies, which are common across all of Ohio, allow local governments to fund necessary services or to borrow money to invest in infrastructure and improvements. Property taxes are calculated using 35% of the full market value of property multiplied by the effective rate of all the levies that apply to that property. When values go up, the effective rate generally goes down to maintain the same amount of taxes collected.

House Bill 920: *Ohio's Unique Method for Controlling Tax Increases*

Overview

Like those across the United States, schools and local governments in Ohio can levy taxes on real property to fund public services. However, the Ohio Constitution limits such taxes in important ways. Ohio's real property tax also uses a unique system of adjustments to control year-to-year tax increases. These limits on tax increases go by the technical name of "tax reduction factors." The whole system is simply referred to as "House Bill (HB) 920," borrowed from the title of the 1976 legislation that enacted them.

Why was HB 920 enacted? How does it work? What issues arise from its operation? This report addresses these questions. Unfortunately, the HB 920 system is quite complicated. To explain it fully requires precise use of technical terms. Precise technical descriptions of tax laws rarely make for entertaining narratives, so the following pages attempt to achieve a compromise between a description with technical perfection and one that non-specialists can understand and appreciate. To achieve such a balance, this description of Ohio's taxes will not attempt to explain every nuance of HB 920, or every policy issue involved in its administration.

Over the years, much attention has been paid to HB 920, which was later added to the Ohio Constitution. Recently, historically high increases in property values have again placed the provisions of HB 920 in the spotlight. For 47 years, HB 920's tax reduction factors have reduced taxes in proportion to increases in property value. Indeed, HB 920 did solve the problem faced by the legislature in 1976 when rapid inflation in housing values increased tax liabilities for many homeowners.

However, the solution to one problem created other public policy issues. HB 920 added complexity to an already complex taxing system, and it interacts with the existing tax laws and state aid formulas in ways that can create perverse effects. Most importantly, the provision has placed Ohio's school districts and other local governments at a disadvantage in securing stable and growing revenue to keep up with rising costs. Instead of seeing revenues grow automatically to cover inflation, school districts and other local governments have had to return to the ballot again and again just to try to keep up with costs.

In simplest terms, HB 920 has two effects. It controls so-called "unvoted" tax increases. Secondly, it forces local governments to return to the ballot if they want more revenue. For this reason, the HB 920 system fosters a kind of accountability. If a local government in Ohio needs more property tax revenue, it can obtain that revenue if it can convince voters the additional revenue really is needed. From 1976 through 2022, 12,560 school operating levies have been on the ballot, 52.9% of which were approved by voters. These figures give Ohio the distinction of having more school levies than any other state. Thus, a major disadvantage of HB 920 lies in its inefficiency. Its control of automatic property tax increases comes at the price of frequent ballot activity.

General Background about Real Property Taxes in Ohio

Every tax follows a simple formula:

The data in Table 10 shows that in 2022 the preponderance of districts at the 20-mill floor for Class 1 property in 2022 are from rural and small town school districts. In fact, 290 (85%) of the 343 total school districts at the floor in 2022 are from the rural and small town typology groups. Another way to look at 2/3^{rds} of the districts in those four typology groups (290 out of 428) are at the 20-mill floor.

Additional data analysis is necessary to determine why such a high proportion of 20-mill floor districts are from the rural and small town areas of the state. The most likely explanation is that urban and suburban school districts typically have higher millage rates than those in rural areas, and the higher millage rates mean that despite the working of the HB 920 tax reduction factors over time, these districts still have effective millage rates above the 20-mill floor.

A second possibility is that most of the districts that utilize the school district income tax are from rural and small town areas. This is typical in agricultural areas where taxpayers may have a lot of land and have an income which is relatively low or highly variable from one year to the next. The school district income tax of course is not included in the 20-mill floor calculation because that only applies to the property tax. As of 2022, 145 (66.5%) of the 218 school district with a school district income tax are at the 20-mill floor for Class 1 property.

Additionally, because property values typically increase more slowly in rural areas the fact that such a high fraction of districts are at the floor is typically not a significant problem in a practical sense. This is because taxpayers in a district at the 20-mill floor are typically subject to 20 “growing” mills. However, if there is not much growth in property values due to reappraisal this means that taxpayers will not experience much growth in their tax bills. (Note that this is another reason why school district income taxes make sense in these areas – revenue will only grow when income grows). Thus, it is only in the last few years when property values have begun to increase in rural areas that the 20-mil floor has become a significant issue.

Conclusion

HB 920 was implemented in the mid-1970s (along with similar measures in many other states, including Proposition 13 in California) in an environment of historically large increases in property values. Since that time, HB 920 has worked effectively to limit inflationary growth in local property taxes at the cost of over 12,500 local school levies and thousands of levies for libraries and other local services. Now, 47 years later, property values are again increasing at unusually high rates, particularly in rural and exurban counties where such increases are especially unusual. Perhaps it is time to consider whether the HB 920 mechanism is the best way of addressing this issue, but before any such reconsideration occurs, it is imperative that the mechanics and implications of this exceptionally complex law are well understood.

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
AU-T/P/W	19.5000	4,100.00		79,950					79,950
SMALL ACR - FRT/ACRES = '19.50', DESCRIPTION = 'T/P/W' @, EF-RT = '2450', EXT-VALUE =									
HS-HOME SITE	1.0000	33,750.00		33,750					33,750
HOMESITE - FRT/ACRES = '1.00', EF-FRT = '0', DPTH = '0', FCTR = '0', RATE = '16000', EF-									
RD-ROAD	0.0200	0.00		0					0
ROAD - FRT/ACRES = '0.02', DESCRIPTION = 'ROAD', EF-RT = '0', EXT-VALUE = '0.000000',									
Total	20.5200								113,700

Parcel	03-0002959.000
Property Address	8292 CITRUS RD
District	03-BROWN TWP-BROWN LSD
Map Number	03018-17.000
Routing	18
Land Use	101-CASH-GRAIN OR GENERAL FARM
Class	Agriculture
Neighborhood	00003-BROWN LOCAL SD-AV
Living Area	2,597

Site Characteristics			
Topography	Public Utilities	Street / Road	Neighborhood
ABOVE	ELECTRIC	ALLEY	BLIGHTED
BELOW	GAS	PAVED	DECLINING
FLAT	SEPTIC	PROPOSED	IMPROVING
LOW &	SEWER	SIDEWALK	STATIC
ROLLING	WATER	UNPAVED	
STEEP	WELL		

Dwelling								
Type	1-SINGLE	Area	Height	Brick	Finish	Heat	Cool	Value
Units Designed	FAMILY	1,640	First Floor		100.00	100.00	100.00	168,490
Units Converted	1	957	1/2 Upper F		100.00	100.00	100.00	36,940
Total Rooms		1,616	Basement					29,000
Bed Rooms	5							
Family Rooms	3							
Dining Rooms								
Plumbing	NORMAL							
Full Baths	2							
Half Baths	1							
Extra Fixtures								
Total Floor Value								234,430
Living Units Value								
Plumbing								12,190
RecRoom								
Fireplace								
Linear Brick								
Exterior Features								
Garage / Carport								
Base Value								280,530
Grade								
Well / Septic								
Adjustment								
RCN Value								294,557
Year								
Depreciation %								
Observed %								
Depreciation Value								-44,184
RCNLD Value								-44,184
BOR								250,373
Trend								
Final Value								250,370

Valuations			
Assessment		2025	2026
Appraised	Land	113,700	113,700
	Improvement	253,210	253,210
	Total	366,910	366,910
Assessed	Land	39,800	39,800
	Improvement	88,620	88,620
	Total	128,420	128,420
Land	Improvement	Total	

Owner	EBERHART TIMOTHY J & CYNDI M		
Legal	6 16 18 W PT NW 20.518A		



Permits					
Permit	Date	CD	Description	%	Amount

Notes	
OC=1, EXLVUN=, PLUMB= 1, PLUMBI= 5000	



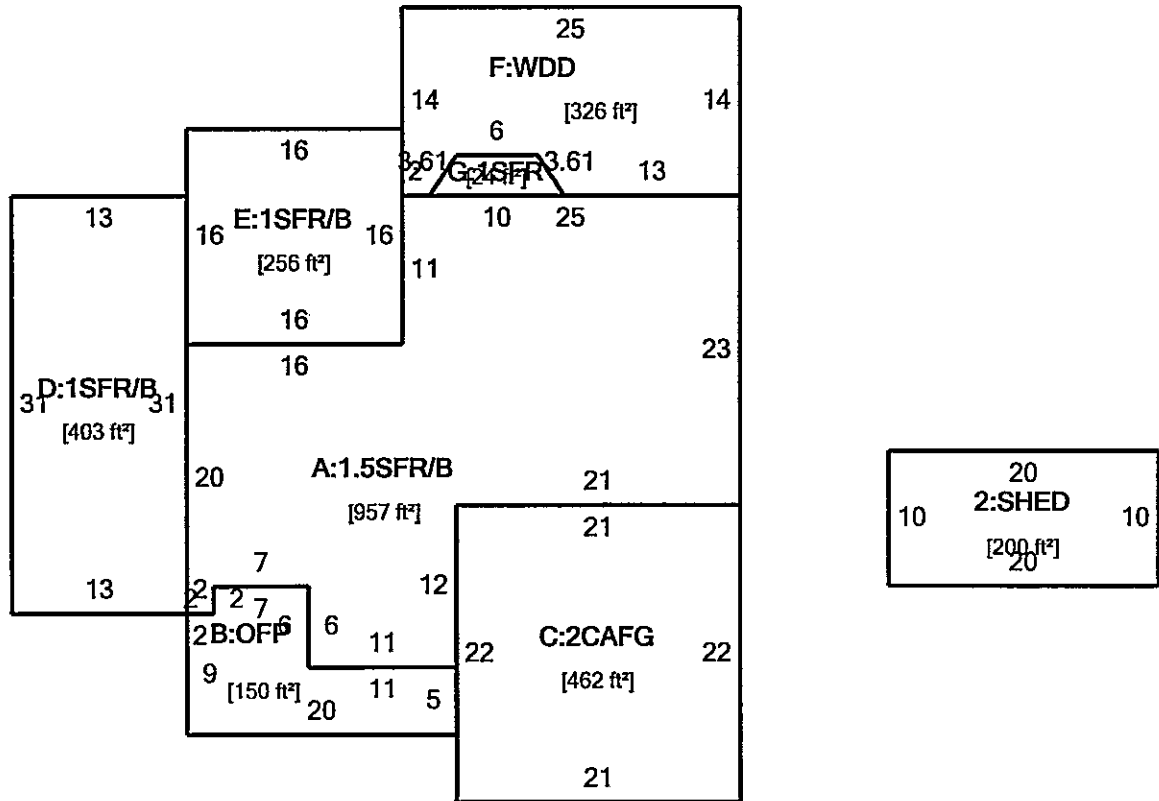
Improvements																
ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
2	04-SHED	20 X 10	200		17.77	3,554	1	100%			2015/ /2015	AV-20.00				2,840
2 BUILDING TYPE = '04', SHB+CONSFTXT = '10X20', SIZE = '200', UNIT RATE = '', GRADE = '100%', YRRY OR YEARCOND = '2015AV', REPLA VALUE = '2730', PHY DPR = '10', FNC DPR = '', VALUE =																
															Total	2,840

Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
01/24/2007	FANNIE MAE AKA FEDERAL N	197,000.00	WARRANTY DEED	N	1	N	1
01/26/2006	MCDANIEL GREGORY DEAN &	0.00	SHERIFF'S DEED	N	1	N	1
07/30/1999	* NOT ON FILE *	65,500.00	WARRANTY DEED	Y	1	N	1

ID	Description	Size
A	1.5SFR/B	957
B	0FP	150
C	2CAFG	462
D	1SFR/B	403
E	1SFR/B	256
F	WDD	326
G	1SFR	24
2	04	200

Notes

REVAL 2025 FIELD REVIEW BY SBT - VM
 REVAL 2025 -CORR EFF YEAR FOR DWLG, TURNED SKETCH ON FOR DWLG, CORR MSMTS FOR WDD ON BACK OF DWLG, ADDED 1SFR TO BACK OF DWLG 3/11/24 SBT
 CALL BACK - R : : E : 062111 : JB
 DWLG 100% 2002
 EQ04AGRES: 8% LAND 8% IMP 5250 LAND 10270 IMP
 2/13/06 15X20 POLE BLDG & DET SCREEN PORCH (GAZEBO) ADDED 100% 2006 PER APPRS R.B.-8/4/05-CJH
 4/25/08 BOR ADD FUNC DEP TO DWLG FOR TY08 ELV-TK
 5/26/08 BOR DO#07-306 CORRECT SKETCH, ADD 10% FUNC DEPR FOR 2ND HALF TY07 ELV-TK
 1/30/19 REVAL19 CW-TK
 ***** TRUE CASH VALUE ***** ASSESSED VALUE *****
 YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL
 2000 REAL VAL 27370 12260 39630 9580 4290 13870
 2001 ANN. EQUAL 65600 9970 75570 22960 3490 26450
 2002 DESTROYED 65600 128410 194010 22960 44940 67900
 2002 NEW BUILD. 65600 128410 194010 22960 44940 67900



Parcel

**Parcel Number**

03-0002959.000 (website)

Legal

6 16 18 W PT NW 20.518A

Owner

EBERHART TIMOTHY J & CYNDI M

**Location** 

8292 CITRUS RD

Acres

20.5200

Date ▲	Public	Style	Attached To	Notes
11/07/2025	N	General	Parcel	REAPPRAISAL VALUE NOTICE NOT DELIVERABLE-SBT
01/24/2007	N	General	Transfer on 01/24/2007	Transfer from FANNIE MAE AKA FEDERAL N to EBERHART TIMOTHY J & CYNDI M New Ownership: No
01/24/2007	N	General	Parcel	OWNER: EBERHART TIMOTHY J & CYNDI M J, 8292 CITRUS RD,

Date ▲	Public	Style	Attached To	Notes
02/13/2006	N	General	Parcel	<p>DWLG 100% 2002 EQ04AGRES: 8% LAND 8% IMP 5250 LAND 10270 IMP 2/13/06 15X20 POLE BLDG & DET SCREEN PORCH(GAZEBO) ADDED 100% 2006 PER APPRS R.B.-8/4/05-CJH 4/25/08 BOR ADD FUNC DEP TO DWLG FOR TY08 ELV-TK 5/26/08 BOR DO#07-306 CORRECT SKETCH, ADD 10% FUNC DEPR FOR 2ND HALF TY07 ELV-TK 1/30/19 REVAL19 CW-TK **** TRUE CASH VALUE **** ***** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 27370 12260 39630 9580 4290 13870 2001 ANN. EQUAL 65600 9970 75570 22960 3490 26450 2002 DESTROYED 65600 128410 194010 22960 44940 67900 2002 NEW BUILD. 65600 128410 194010 22960 44940 67900 2004 ANN. EQUAL 65600 128410 194010 22960 44940 67900 2004 ANN EQUAL 70850 138680 209530 24800 48540 73340 2006 NEW BUILD. 70850 143190 214040 24800 50120 74920 2007 ANN. EQUAL 71500 154840 226340 25030 54190 79220</p>