

Tax year 2025 BOR no. 26-00101
 County Carroll Date received 3/30/2026

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	Mason, Anthony/Clara/Rebecca/Suzann	213 E 11th St. Dover, OH 44622	
2. Complainant if not owner	n/a		
3. Complainant's agent	n/a		
4. Telephone number and email address of contact person	216-704-1234 rebeccamason2008@gmail.com		
5. Complainant's relationship to property, if not owner	n/a		
If more than one parcel is included, see "Multiple Parcels" Instructions			
6. Parcel numbers from tax bill	Address of property		
25-0000159.000	6061 Azalea Rd. SW, Lot 16, Bowerston, OH 43695		
7. Principal use of property <u>seasonal cottage for part-time use</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
25-0000159.000	\$89,070	\$169,710	\$80,640 (remove "Land")
9. The requested change in value is justified for the following reasons: We lease the land/lot/parcel from Muskingum Watershed Conservancy District & per our signed lease with them, we pay a lot lease fee to them. Per our legal lot lease, "The District pays property tax on the land for each cottage site". Our tax from Carroll County should ONLY be for the Improvement (aka the structure on the lot/parcel). The increase on this latest tax bill shows a Land Market Value of \$80,640. This has been \$0 in all past years & should remain \$0.			



10. Was property sold within the last three years? Yes No Unknown If yes, show date of sale May 2024
 and sale price \$ 125,000 ; 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 \$ _____.
13. Do you intend to present the testimony or report of a professional appraiser? Yes No Unknown

RECEIVED
 MAR 30 2026
 AUDITOR'S OFFICE
 CARROLL 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.

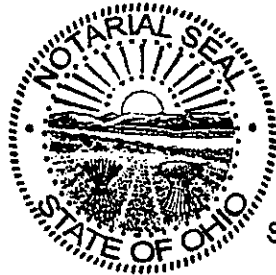
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3/26/2026 Complainant or agent (printed) Rebecca Mason Title (if agent) _____

Complainant or agent (signature) [Handwritten Signature]

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

Notary [Handwritten Signature]
DENISE KIPFSTUHL



DENISE KIPFSTUHL
Attorney at Law
NOTARY PUBLIC
STATE OF OHIO
My Commission Has
No Expiration Date
Section 147.03 O.R.C.

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
LOC3-LOCATION *	1	80,640.00		80,640					80,640
Total	0.0000								80,640



Parcel	25-0000159.000
Property Address	6061 AZALEA SW LOT 16
District	25-ORANGE TWP-CONOTTON VALLEY UNION LSD
Map Number	2525B-16.000
Routing	25B
Land Use	510-SINGLE FAMILY DWELLING
Class	Residential
Neighborhood	00025G-LEESVILLE PINES MWCD-AV
Living Area	1,056

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	1,056	First Floor		100.00	100.00		118,110	
Units Converted	1	1,056	Basement					22,720	
Total Rooms	5								
Bed Rooms	3								
Family Rooms	1								
Dining Rooms									
Plumbing	NORMAL								
Full Baths	1								
Half Baths	1								
Extra Fixtures									
		Total Floor Value						140,830	
		Living Units Value							
		Plumbing						8,740	
		RecRoom							
		Fireplace	Openings		1	Stacks	1	5,650	
		Linear Brick	Height			Length			
		Exterior Features	WDD=352					6,730	
		Garage / Carport							
		Base Value						161,950	
		Grade	Code		100%	Factor			
		Well / Septic							
		Adjustment	Code			Factor			
		RCN Value	161,950 total value x 1.0 multiplier					161,950	
		Year	Built 1930 Rem 2017 Eff 1975						
		Depreciation %	AV-45.00					-72,877	
		Observed %							
		Depreciation Value						-72,877	
		RCNLD Value						89,073	
		BOR							
		Trend							
		Final Value						89,070	

Valuations			
Assessment		2025	2026
Appraised	Land	80,640	80,640
	Improvement	89,070	89,070
	Total	169,710	169,710
Assessed	Land	28,220	28,220
	Improvement	31,170	31,170
	Total	59,390	59,390
Land	Improvement	Total	

Owner	MASON ANTHONY W & CLARA C & REBECCA A &
Legal	LOT 16 LEESVILLE PINES L16 AREA 1 M W C D



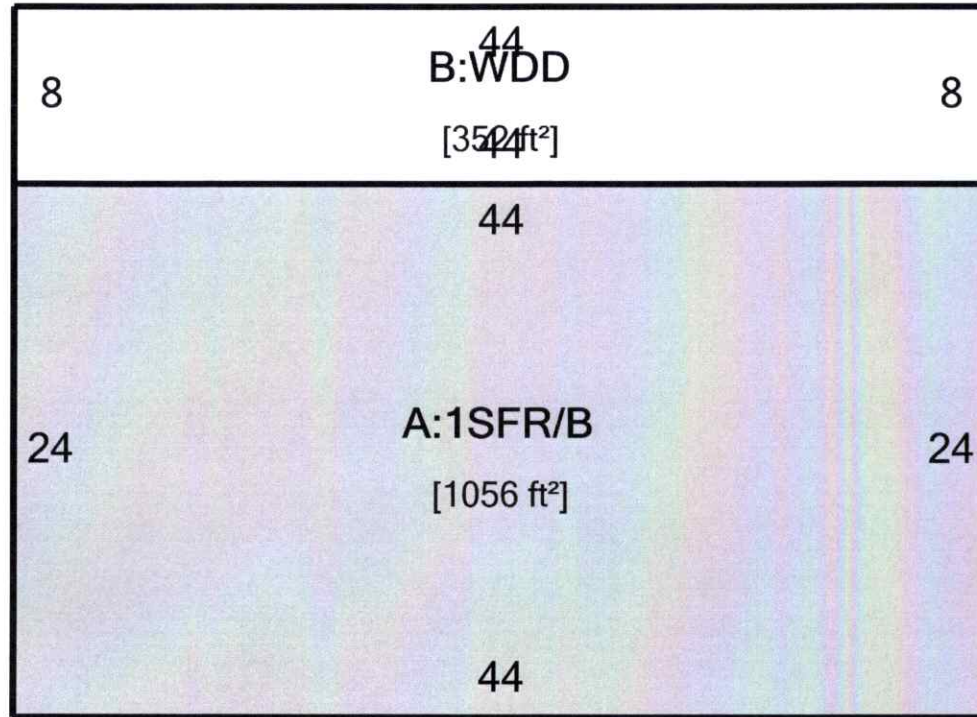
Permits					
Permit	Date	CD	Description	%	Amount
	03/29/25	AD	NC 26 FOR COMPLETION OF		0

Notes	
OC=1, EXLVUN=0000000, PLUMB= 1, PLUMBI=0002000	

Improvements																
ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year	DEPR NML	DEPR OBS	BOR	Trend	Final Value
2	04PP-SHED=PP	10 X 6	60		0.00	0	1	100%			OLD/ /	AV-0.00				0
2 BUILDING TYPE = 'SHED=PP', SHB+CONSFXTXFT = '* 06X10', SIZE = '', UNIT RATE = '', GRADE = '', YRYYR OR YEARCOND = '', REPLA VALUE = '', PHY DPR = '', FNC DPR = '', VALUE = ''																
Total																0

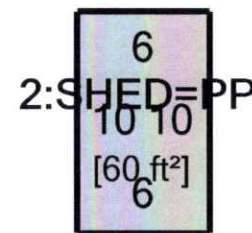
Sales									
Date	Name of Previous Owner			Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
05/08/2024	HANSFORD SUSAN & DAVID HANSFORD			125,000.00	JOINT	Y	1	N	255
01/26/2024	HANSFORD BRUCE W			0.00	CERTIFICATE OF	N	1	N	62
01/26/2024	HANSFORD BRUCE & NANCY			0.00	CERTIFICATE OF	N	1	N	61

ID	Description	Size
A	1SFR/B	1,056
B	WDD	352
2	04PP	60

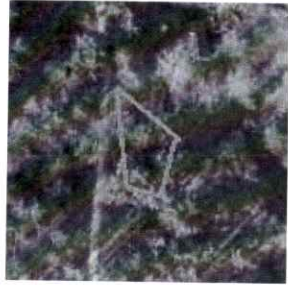


Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK
 REVAL 2025- DWLG IS TECHNICALLY ON 909.000
 DIFFERENT OWNER 02-29-24 JMR
 CALL BACK - R : : E : 051611 : CB
 NO HEATING
 NO CHG FIREPLACE ONLY HEAT NO RC
 EQ04AGRES: 8% LAND 8% IMP 0 LAND 6230 IMP
 7/18/11 PART OF DECK RAZED TY11 CB-TK
 2/2/18 REAPP 19 JAA-VM
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 62260 62260 21790 21790
 2001 ANN. EQUAL 79380 79380 27780 27780
 2002 MISCELLANE 77860 77860 27250 27250
 2004 ANN EQUAL 84090 84090 29430 29430
 2007 ANN. EQUAL 84880 84880 29710 29710



Parcel

**Parcel Number**

25-0000159.000 (website)

Legal

LOT 16 LEESVILLE PINES L16 AREA 1 M W C D

OwnerMASON ANTHONY W & CLARA C & REBECCA A & SUZANNE
M**Location**

6061 AZALEA SW LOT 16

Acres

0.0000



Date ▲	Public	Style	Attached To	Notes
05/08/2024	N	General	Transfer on 05/08/2024	Transfer from HANSFORD SUSAN & DAVID HANSORD to MASON ANTHONY W & CLARA C & REBECCA A & SUZANNE M New Ownership: Yes
01/26/2024	N	General	Transfer on 01/26/2024	Transfer from HANSFORD BRUCE W to HANSFORD SUSAN & DAVID HANSORD New Ownership: Yes
01/26/2024	N	General	Transfer on 01/26/2024	Transfer from HANSFORD BRUCE & NANCY to HANSFORD BRUCE W New Ownership: Yes
01/26/2024	N	General	Conveyance on 01/26/2024	SUSAN 1/2 IN DAVID 1/2 INT - AN

Date ^	Public	Style	Attached To	Notes
07/18/2011	N	General	Parcel	NO HEATING NO CHG FIREPLACE ONLY HEAT NO RC EQ04AGRES: 8% LAND 8% IMP 0 LAND 6230 IMP 7/18/11 PART OF DECK RAZED TY11 CB-TK 2/2/18 REAPP 19 JAA-VM **** TRUE CASH VALUE **** **** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 62260 62260 21790 21790 2001 ANN. EQUAL 79380 79380 27780 27780 2002 MISCELLANE 77860 77860 27250 27250 2004 ANN EQUAL 84090 84090 29430 29430 2007 ANN. EQUAL 84880 84880 29710 29710
10/20/1992	N	General	Parcel	OWNER: HANSFORD BRUCE & NANCY, 6061 AZALEA, BOWERSTON