

Tax year 2025 BOR no. 26-00102
 County CARROLL Date received 3/30/2026

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	JOHN SAVONA	4215 PARIS AVE SE
2. Complainant if not owner		MINERVA, OH
3. Complainant's agent		44657
4. Telephone number and email address of contact person 330-205-9292 SAVONARJ@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
03-0003096.000	AVALON RD, MALVERN, OH

7. Principal use of property HUNTING

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
	WONT KNOW TILLES OLD	67,520	27,520
	40K TO 67,520		

9. The requested change in value is justified for the following reasons:
8.1 ACRES OF UNIMPROVED LAND
UNFAIR TO DOUBLE TAXES FOR NO GOOD REASON

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

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.
- 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 3-26-26 Complainant or agent (printed) JOHN SAVONA Title (if agent) _____

Complainant or agent (signature) *John Savona*

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

Notary *Debra L Cowgill*



DEBRA L. COWGILL
Notary Public, State of Ohio
My Commission Expires
February 21, 2028

Instructions for Completing DTE 1

DTE 1
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

Who May File: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, ~~or a tenant of the property owner, if the property is classified~~ as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

Tender Pay: If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

Multiple Parcels: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints **must** be used. However, for ease of administration, parcels that (1) ~~are in the same taxing district, (2) have identical ownership,~~ and (3) form a **single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

Notice: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

General Instructions: Valuation complaints must relate to the **total value** of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

Instructions for Line 8. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

Instructions for Line 10. If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. ~~If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.~~

Parcel



Parcel Number

03-0003096.000 (website)

Legal

6 16 18 PT NE 8.177A EX O/G ONLY

Owner

SAVONA JOHN R & SALLY J

Location 

AVALON RD

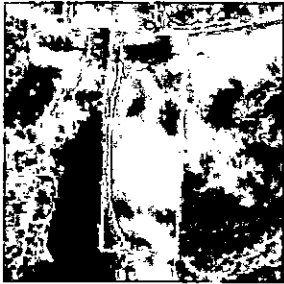
Acres

8.1800



Date ▲	Public	Style	Attached To	Notes
09/11/2023	N	General	Resurvey on 09/11/2023	N/S TO SPLIT ALL O/G ONLY FROM 03-0003096.000 TO 03-0003096.001 - AN
01/31/2019	N	General	Parcel	EQ04AGRES: 8% LAND 8% IMP 1340 LAND 0 IMP 1/31/19 REVAL19 CW-TK **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 13800 13800 4830 4830 2001 ANN. EQUAL 16800 16800 5880 5880 2004 ANN EQUAL 18140 18140 6350 6350 2007 ANN. EQUAL 24000 24000 8400 8400
03/07/2016	N	General	Parcel	OWNER: SAVONA JOHN R & SALLY J, REVOCABLE LIVING TRUST 4215 PARIS AVE SE, MINERVA OH 44657

Parcel

**Parcel Number**

03-0002995.007 (website)

Legal

7 17 2 E1/2 SE EX COAL 7.00A

Owner

STARKEY ALTON J & MARY L

Location 

7060 BLUEBIRD RD NW

Acres

7.0000

Programs

OOC

Date ▲	Public	Style	Attached To	Notes
12/01/2022	N	General	Transfer on 12/01/2022	Transfer from STARKEY ALTON J & MARY L to STARKEY ALTON J & MARY L New Ownership: No
12/01/2022	N	General	Conveyance on 12/01/2022	100% ROYALTY INTEREST O/G/HYDROCARBONS FOR 10 YEARS TO SILVERBACK ROYALTIES LLC - VM

Date ▲	Public	Style	Attached To	Notes
05/12/2016	N	General	Parcel	NO CHARGE FOR FIREPLACE EQ04AGRES: 8% LAND 8% IMP 2140 LAND 10260 IMP POLE BLDG 100% 07 NC - MG 5/12/16 ADD OWNER OCC CREDIT TY16 NLW 11/08/18 REAPP19 BN-SB **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 26110 103060 129170 9140 36070 45210 2001 ANN. EQUAL 26800 128240 155040 9380 44880 54260 2004 ANN EQUAL 28940 138500 167440 10130 48480 58610 2007 ANN. EQUAL 31000 144180 175180 10850 50460 61310 2007 NEW BUILD. 31000 155430 186430 10850 54400 65250
11/14/1997	N	General	Parcel	OWNER: STARKEY ALTON J & MARY L, 7060 BLUEBIRD RD NW, EAST CANTON OHIO 44730

Land Data

Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
RD-ROAD	0.1800	0.00		0					0
RS-RESIDUAL	ROAD - FRT/ACRES = '0.18', DESCRIPTION = 'ROAD', EF-RT = '0', EXT-VALUE = '0.000000',	8.0000	8,440.00	67,520					67,520
	SMALL ACR - FRT/ACRES = '8.00', DESCRIPTION = 'RESIDUAL' @, EF-RT = '3500', EXT-VALUE =								
Total	8.1800								67,520

Parcel 03-0003096.000
 Property AVALON RD
 Address
 District 03-BROWN TWP-BROWN LSD
 Map Number 03018-38.000
 Routing 18
 Land Use 501-RESIDENTIAL VACANT LAND - UNPLATTED 0 - 9.99
 Class Residential
 Neighborhood 00003-BROWN LOCAL SD-AV
 Living Area 0

Card 1

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	67,520	67,520
	Improvement	0	0
	Total	67,520	67,520
Assessed	Land	23,630	23,630
	Improvement	0	0
	Total	23,630	23,630
Land	Improvement	Total	

Owner SAVONA JOHN R & SALLY J
 Legal 6 16 18 PT NE 8.177A EX O/G ONLY



Permits

Permit	Date	CD	Description	%	Amount

Notes

Type	Area	Height	Brick	Finish	Heat	Cool	Value
Units Designed							
Units Converted							
Total Rooms							
Bed Rooms							
Family Rooms							
Dining Rooms							
Plumbing							
Full Baths							
Half Baths							
Extra Fixtures							
Total Floor Value							
Living Units Value							
Plumbing							
RecRoom							
Fireplace		Openings		Stacks			
Linear Brick		Height		Length			
Exterior Features							
Garage / Carport							
Base Value							
Grade		Code		Factor			
Well / Septic							
Adjustment		Code		Factor			
RCN Value							
Year		Built		total value x		multiplier	
Depreciation %				0 Rem		Eff	
Observed %							
Depreciation Value							
RCNLD Value							
BOR		0					
Trend						0.00	
Final Value							



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
Total																

Sales

Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
03/07/2016	SAVONA JOHN	0.00	QUIT CLAIM DEED	N	1	N	108

ID	Description	Size

Notes

CALL BACK - R : : E : 062011 : JB
EQ04AGRES: 8% LAND 8% IMP 1340 LAND 0 IMP
1/31/19 REVAL19 CW-TK
**** TRUE CASH VALUE **** ** ASSESSED
VALUE ****
YEAR REASON CODE LAND BUILDING TOTAL LAND
BUILDING TOTAL
2000 REAL VAL 13800 13800 4830 4830
2001 ANN. EQUAL 16800 16800 5880 5880
2004 ANN EQUAL 18140 18140 6350 6350
2007 ANN. EQUAL 24000 24000 8400 8400