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MAR 31 2026

AUDITOR'S OFFICE  
CARROLL COUNTY OH

Clear Form

Tax year 2025 BOR no. 26-00105  
County CARROLL Date received 3/31/2026

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	ROGER HUTCHINSON	264 S. LISBON, CARROLLTON, OH 44615
2. Complainant if not owner		
3. Complainant's agent		
4. Telephone number and email address of contact person 234-521-2985 - HUTCH110762@yahoo.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
10-0000872,000	264 S. LISBON CARROLLTON OH

7. Principal use of property Primary Residence

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
10-0000872,000	150,000	211,320	61,320



9. The requested change in value is justified for the following reasons:  
LOCATION, BY POST OFFICE TRUCKS TEAR YARD UP AND PARKING LOT  
FURNACE 33 YEARS OLD  
ROOS - OVER 20 YEARS OLD - PAID \$70,000 IN 2019 PUT AROUND 15-20  
REPA

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 2023 and total cost \$ 1200

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 3-31-06 Complainant or agent (printed) ROGER H. HUBBARD Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Roger Hubbard

Sworn to and signed in my presence, this 31 day of March 2006  
(Date) (Month) (Year)

Notary Eva N Johnson



# 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**  
10-0000872.000 (website)  
**Legal**  
LOT 53 ATKINSON 1ST  
**Owner**  
HUTCHISON ROGER W

**Location** 🏠  
264 S LISBON  
**Acres**  
0.0000

Date ▲	Public	Style	Attached To	Notes
05/25/2022	N	General	Parcel	REMOVED BOR 20-14 ADJUSTMENT \$-37630 FOR TY22 TRI- VM



Date ▲	Public	Style	Attached To	Notes
05/01/2020	N	General	Adjustment on 05/01/2020	<p>BOR# 20-014 - CORRECTED TO DUPLEX WITH 2 FULL BATHS VM 04/27/2020 BOR - REQUESTING VALUE CHANGE FROM \$132,540 TO \$81,000. APPRAISAL SUBMITTED AND THE AUDITOR'S APPRAISAL COMPANY REVIEWED THE DOCUMENT AND THE PROPERTY. APPRAISAL COMPANY DID MAKE SOME ADJUSTMENTS TO THE YEAR BUILT AND EFFECTIVE YEAR. THE LAND VALUE WILL STAY THE SAME AT \$14,400, IMPROVEMENTS \$ 82,160, TOTAL \$96,560. THE BOARD AGREED TO CHANGE THE VALUE TO \$95,560.</p> <p>04/13/2020 BOR - REQUESTING VALUE REDUCED FROM \$132,540 TO \$81,000. AUDITOR'S APPRAISAL COMPANY TO REVIEW THIS PROPERTY. THE BOARD AGREED TO TABLE THIS COMPLAINT UNTIL THE NEXT MEETING.</p>
12/20/2019	N	General	Transfer on 12/20/2019	<p>Transfer from LALINSKY DONALD T &amp; MARY R J/S to HUTCHISON ROGER W New Ownership: Yes</p>

Date ▲	Public	Style	Attached To	Notes
11/20/2012	N	General	Parcel	VACANT EQ04: 2.5% LAND 2.5% IMP 220 LAND 2020 IMP 11/20/12 CLASS CHANGE FROM COMM TO RES 1ST HALF TY12 TK 2/6/19 REAPP 19 KS-VM **** TRUE CASH VALUE **** ***** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 7290 46260 53550 2550 16190 18740 2001 ANN. EQUAL 8730 80800 89530 3060 28280 31340 2004 ANN EQUAL 8950 82820 91770 3130 28990 32120 2007 ANN. EQUAL 10190 92520 102710 3570 32380 35950
07/31/2008	N	General	Transfer on 07/31/2008	Transfer from * NOT ON FILE * to LALINSKY DONALD T & MARY R J/S New Ownership: No
07/31/2008	N	General	Parcel	OWNER: LALINSKY DONALD T & MARY R J/S, 264 S LISBON ST, CARROLLTON OH 44615

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
FL-FRONT LOT	60X140	325.00	96.00	18,720					18,720
FRONT LOT - FRT/ACRES = '0', EF-FRT = '60.00', DPTH = '140', FCTR = '96', RATE = '250'									
<b>Total</b>	<b>0.1928</b>								<b>18,720</b>

<b>Parcel</b>	10-0000872.000
<b>Property</b>	264 S LISBON
<b>Address</b>	
<b>District</b>	10-CARROLLTON CORP-CARROLLTON EVSD
<b>Map Number</b>	10005-49.000
<b>Routing</b>	5
<b>Land Use</b>	520-TWO FAMILY DWELLING
<b>Class</b>	Residential
<b>Neighborhood</b>	00010HH-S LISBON ST-AV
<b>Living Area</b>	3,291

Dwelling									
Type	2-DUPLEX	Area	Height	Brick	Finish	Heat	Cool	Value	
Units Designed	1	1,657	First Floor		100.00	100.00	100.00	168,490	
Units Converted		817	Full Upper		100.00	100.00	100.00	68,330	
Total Rooms	9	817	Attic		100.00	100.00	100.00	30,800	
Bed Rooms		817	Basement					19,140	
Family Rooms									
Dining Rooms									
Plumbing	NORMAL								
Full Baths	2								
Half Baths									
Extra Fixtures	3								
<b>Total Floor Value</b>								286,760	
<b>Living Units Value</b>									
<b>Plumbing</b>								13,340	
<b>RecRoom</b>									
<b>Fireplace</b>									
<b>Linear Brick</b>									
<b>Exterior Features</b>								18,240	
<b>Garage / Carport</b>									
<b>Base Value</b>								318,340	
<b>Grade</b>								31,834	
<b>Well / Septic</b>									
<b>Adjustment</b>									
<b>RCN Value</b>								350,174	
<b>Year</b>									
<b>Depreciation %</b>									
<b>Observed %</b>									
<b>Depreciation Value</b>								-157,578	
<b>RCNLD Value</b>								-157,578	
<b>BOR</b>									
<b>Trend</b>									
<b>Final Value</b>								192,600	

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		

Valuations			
Assessment		2025	2026
<b>Appraised</b>	Land	18,720	18,720
	Improvement	192,600	192,600
	<b>Total</b>	211,320	211,320
<b>Assessed</b>	Land	6,550	6,550
	Improvement	67,410	67,410
	<b>Total</b>	73,960	73,960
<b>Land</b>	<b>Improvement</b>	<b>Total</b>	

<b>Owner</b>	HUTCHISON ROGER W
<b>Legal</b>	LOT 53 ATKINSON 1ST



Permits					
Permit	Date	CD	Description	%	Amount

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

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
<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p>EXHIBIT</p> <p style="font-size: 2em; font-weight: bold;">3</p> </div>																
															<b>Total</b>	

Sales									
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance		
12/20/2019	LALINSKY DONALD T & MARY R J/S	70,000.00	WARRANTY DEED	Y	1	N	786		
07/31/2008	* NOT ON FILE *	33,000.00	FIDICUARY DEED	N	1	N	473		
05/24/1996	* NOT ON FILE *	60,000.00	WARRANTY DEED	N	1	N	1		

ID	Description	Size
A	A/2SFR/B	817
B	OFF	260
C	EFP	43
D	STP=NV	35
E	1SFR	456
F	1SFR	384
G	OFF	72

Notes

SPOKE TO ROGER SENDING HIM BOR HE IS NOT HAPPY WITH THE VALUE -KK  
 REVAL 2025 FIELD REVIEW DONE BY JMR-KK  
 REVAL 2025- CORR SKETCH OF DWLG.  
 CORR BUILT/EFF YEAR FOR DWLG 10/12/23 SBT  
 CALL BACK - R : : E : : MB  
 VACANT  
 EQ04: 2.5% LAND 2.5% IMP 220 LAND 2020 IMP  
 11/20/12 CLASS CHANGE FROM COMM TO RES 1ST  
 HALF TY12 TK  
 2/6/19 REAPP 19 KS-VM  
 \*\*\*\* TRUE CASH VALUE \*\*\*\* \*\* ASSESSED  
 VALUE \*\*\*\*  
 YEAR REASON CODE LAND BUILDING TOTAL LAND  
 BUILDING TOTAL  
 2000 REAL VAL 7290 46260 53550 2550 16190  
 18740  
 2001 ANN. EQUAL 8730 80800 89530 3060  
 28280 31340  
 2004 ANN EQUAL 8950 82820 91770 3130  
 28990 32120  
 2007 ANN. EQUAL 10190 92520 102710 3570  
 32380 35950

5/25/22 - REMOVED BOR 20-14 ADJUSTMENT \$-  
 37630 FOR TY22 TRI- VM

