

RECEIVED

MAR 31 2026

AUDITOR'S OFFICE
CARROLL COUNTY, OH

Tax year 2025 BOR no. 26-00110
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		Schoenfeld, Kevin M & Jacquie R 6115 Azalea Rd. SW, Bowerston OH 44695	
2. Complainant if not owner			
3. Complainant's agent			
4. Telephone number and email address of contact person			
740-269-1450 Jacquie 7@hotmail.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	
25-0000825.000		6115 Azalea Rd. SW, Bowerston, OH 44695	
7. Principal use of property			
Home owner			
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
25-0000825.000	Land 0	Land 67,200	67,200
9. The requested change in value is justified for the following reasons: See attached letter with questions			



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. *N/A*
12. If any improvements were completed in the last three years, show date _____ and total cost \$ _____ *N/A*
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. *N/A*

- 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. *N/A*

- 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.

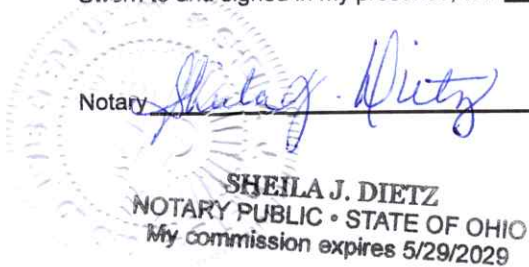
I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3/31/2026 Complainant or agent (printed) Jacquie R. Schoenfeld Title (if agent) _____

Complainant or agent (signature) Jacquie R. Schoenfeld

Sworn to and signed in my presence, this 31ST day of MARCH 2026
(Date) (Month) (Year)

Notary Sheila J. Dietz



To: Staci Brady, Carroll County Auditor

March 31, 2025

From: Kevin & Jacquie Schoenfeld, Lot 4 MWCD Leases

RE: Land 'Location' Tax on Parcel #25-0000825.000

Thank you for all your work in the audit performed last year.

We are leases of MWCD and are contracted to pay for the building taxes 'Improvement' as they pay the land taxes, written on their website and our contract. Your office states that MWCD lawyer said you can split the taxes in a tier and place it under the Land under 'Location'. Your office also states that we use the land and that it has always been a part of the 'Improvement', and now you can separate it because you have a tab? That MWCD lawyer you spoke to resigned in November 2025 and MWCD is saying they were not involved in your decision making. This looks like a double tax that MWCD and Carroll County is doing. We pay MWCD a tier that was audited in 2023 land assessment that we pay a percentage up to 8% on our yearly lease to cover property taxes, CPI, since we use the land and pay a tier according to the contract. Carroll County is now taxing us under the "Land" under 'Location' and using a Tier? We don't own the land and would like to have a couple of questions answered to help us better understand and to explain to potential buyers in the future. Also, the postcard we received in October 2025 did not break down the "Value" to 'Land' and 'Improvement'. If we would have seen that Carroll County Auditor was going to break down the "Value" to 'Land' and 'Improvement' we would have come to the meeting and asked questions. We didn't know this until the tax bill came. Nor did MWCD write a formal letter explaining. Leaves us uncertain, confused, and questioning what happened.

Questions:

1. Is the "Location Value" on my tax bill strictly for the structure's placement, or does it include a valuation of the underlying leased land?
2. What 'Ground Rent' percentage of rate of return was used to establish the base lease value for this site?
3. How does the Auditor's valuation account to the limited rights of a 30-year or 40 year leaseholder compared to fee-simple ownership?
4. Was the most recent cottage site appraisal (scheduled for 2024) used to determine this year's tax valuation?

Thank you for your time in the matter and hope to hear from you soon.

Respectfully,



Jacquie R. Schoenfeld

6115 Azalea Rd SW
Bowerston, Ohio 44695
Home: 740-269-1450

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
LOC1-LOCATION *	1	67,200.00		67,200					67,200
Total	0.0000								67,200

Parcel 25-000825.000
 Property 6115 AZALEA RD LOT 4
 Address
 District 25-ORANGE TWP-CONOTTON VALLEY UNION LSD
 Map Number 2525B-25.000
 Routing 25B
 Land Use 510-SINGLE FAMILY DWELLING
 Class Residential
 Neighborhood 00025G-LEESVILLE PINES MWCD-AV
 Living Area 2,234

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 FAMILY	Area	Height	Brick	Finish	Heat	Cool	Value	
Units Designed	1	853	First Floor	100.00	100.00	100.00		156,080	
Units Converted		853	Attic		100.00	100.00		30,950	
Total Rooms	5	853	Basement					19,730	
Bed Rooms	3								
Family Rooms									
Dining Rooms									
Plumbing	NORMAL								
Full Baths	2								
Half Baths									
Extra Fixtures									
		Total Floor Value						206,760	
		Living Units Value							
			Plumbing					9,890	
			RecRoom						
			Fireplace	Openings	1	Stacks	1	5,650	
			Linear Brick	Height		Length			
			Exterior Features	EFP=216,WDD=620				23,920	
			Garage / Carport	2.00ABG				17,190	
			Base Value					263,410	
			Grade	Code	100%	Factor			
			Well / Septic						
			Adjustment	Code		Factor			
			RCN Value	263,410 total value	× 1.0 multiplier			263,410	
			Year	Built 1947	Rem 2017	Eff 2000			
			Depreciation %	AV-25.00				-65,852	
			Observed %						
			Depreciation Value					-65,852	
			RCNLD Value					197,558	
			BOR						
			Trend						
			Final Value					197,560	



Valuations			
Assessment		2025	2026
Appraised	Land	67,200	67,200
	Improvement	197,560	197,560
	Total	264,760	264,760
Assessed	Land	23,520	23,520
	Improvement	69,150	69,150
	Total	92,670	92,670
Land	Improvement	Total	

Owner SCHOENFELD KEVIN M & JACQUIE R
 Legal LOT 4 LEESVILLE PINES L4 AREA 1 MWCD



Permits					
Permit	Date	CD	Description	%	Amount

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

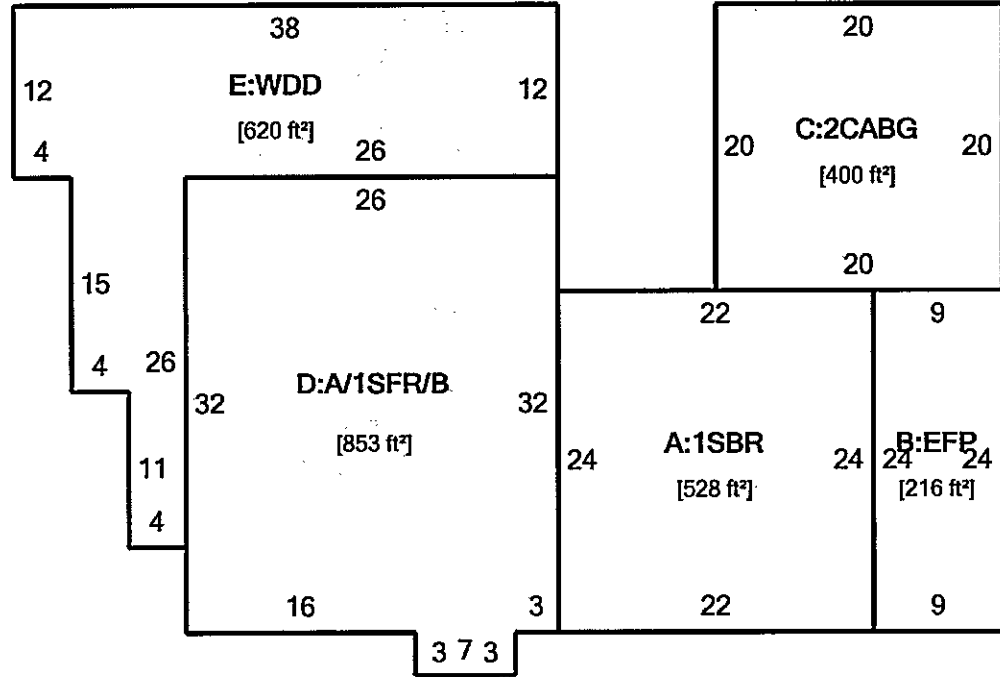
Improvements																
ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
1	04PP-SHED=PP	8 X 14	112		0.00	0	1	100%			2014/ /2014	AV-0.00				0
															Total	0



Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
12/27/1999	* NOT ON FILE *	20,000.00	BILL OF SALE	N	1	N	1

ID	Description	Size
A	1SBR	528
B	EFP	216
C	2CABG	400
D	A/1SFR/B	853
E	WDD	620
1	04PP	112

¹⁴
 8:SHED=PP₈
 [112ft²]



Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK
 REVAL 2025- ADDED SKETCH AS IMPUT CREATING
 VALUE CHANGE 02-29-24 JMR
 CALL BACK - R : : R : 051611 : CB
 NO HEATING
 EQ04AGRES: 8% LAND 8% IMP 0 LAND 4820 IMP
 12X20 LOFT AREA OVER 1SFRA/BA 100% FOR 07
 NC - MG
 7/18/11 DECK 100%, ADDED 2-1/2 REDUCTION
 TY11 CB-TK
 2/2/18 UPDATED STRUCTURE TO A/1FA/B,
 UPDATED DK TO WDD, UPDATED CBG TO ABG,
 UPDATED DWLG GRADE TO 100% & CONDITION TO
 AV. UPATED LOCATION VALUE TO 35000
 REAPP 19 JAA-VM
 10/21/19 APPROVE DISABLED HOMESTEAD TY19
 AND LATE DISABLED HOMESTEAD TY18
 DEDUCT #19-009 LD
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 47510 47510 16630 16630
 2001 ANN. EQUAL 60970 60970 21340 21340
 2002 MISCELLANE 60260 60260 21090 21090
 2004 ANN EQUAL 65080 65080 22780 22780
 2007 ANN. EQUAL 68350 68350 23920 23920
 2007 NEW BUILD. 109280 109280 38250 38250

Parcel



Parcel Number

25-0000825.000 (website)

Legal

LOT 4 LEESVILLE PINES L4 AREA 1 MWCD

Owner

SCHOENFELD KEVIN M & JACQUIE R

Location 📍

6115 AZALEA RD LOT 4

Acres

0.0000

Programs

Homestead



Date ▲	Public	Style	Attached To	Notes
02/03/2020	N	General	Adjustment on 02/03/2020	DID NOT CONVERT CORRECTLY KY
02/03/2020	N	General	Adjustment on 02/03/2020	DID NOT CONVERT CORRECTLY KY
02/03/2020	N	General	Adjustment on 02/03/2020	DID NOT CONVERT CORRECTLY KY
02/03/2020	N	General	2018 Homestead Exemption	APPROVE DISABLED HOMESTEAD TY19 AND LATE DISABLED HOMESTEAD TY18
02/03/2020	N	General	2019 Homestead Exemption	APPROVE DISABLED HOMESTEAD TY19 AND LATE DISABLED HOMESTEAD TY18
02/03/2020	N	General	2020 Homestead Exemption	APPROVE DISABLED HOMESTEAD TY19 AND LATE DISABLED HOMESTEAD TY18
08/07/2019	N	Auditor	Adjustment on 08/07/2019	A/R CODE: R, NUMBER: 00000
01/01/2018	N	General	2018 Owner Occupancy Credit	BACKED UP OOC DENIAL TO 2018

Date ▲	Public	Style	Attached To	Notes
07/18/2011	N	General	Parcel	NO HEATING EQ04AGRES: 8% LAND 8% IMP 0 LAND 4820 IMP 12X20 LOFT AREA OVER 1SFRA/BA 100% FOR 07 NC - MG 7/18/11 DECK 100%, ADDED 2-1/2 REDUCTION TY11 CB-TK 2/2/18 UPDATED STRUCTURE TO A/1FA/B, UPDATED DK TO WDD, UPDATED CBG TO ABG, UPDATED DWLG GRADE TO 100% & CONDITON TO AV. UPATED LOCATION VALUE TO 35000 REAPP 19 JAA-VM 10/21/19 APPROVE DISABLED HOMESTEAD TY19 AND LATE DISABLED HOMESTEAD TY18 DEDUCT #19-009 LD **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 47510 47510 16630 16630 2001 ANN. EQUAL 60970 60970 21340 21340 2002 MISCELLANE 60260 60260 21090 21090 2004 ANN EQUAL 65080 65080 22780 22780 2007 ANN. EQUAL 68350 68350 23920 23920 2007 NEW BUILD. 109280 109280 38250 38250
12/27/1999	N	General	Parcel	OWNER: SCHOENFELD KEVIN M & JACQUIE R, 6115 AZALEA RD, SHERRODSVILLE