

RECEIVED

MAR 31 2026

Clear Form

Tax year 2025 BOR no. 26-0011
County Carroll Date received 3/31/2026

DTE 1
Rev. 12/22

AUDITOR'S OFFICE
CARROLL COUNTY OH

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.

1. Owner of property		Estate of Kathleen G. Wolfe		200 Public Square, Suite 1200	
2. Complainant if not owner		Paul R. Shugar, Administrator		Cleveland, OH 44114	
3. Complainant's agent		Joclene J. Vanik, Esq. (0095897)		(Same)	
4. Telephone number and email address of contact person 216-430-2188 jvanik@reminger.com					
5. Complainant's relationship to property, if not owner Probate Administrator - Portage County, 2025 ES 456					
If more than one parcel is included, see "Multiple Parcels" instruction.					
6. Parcel numbers from tax bill			Address of property		
25-0000178.000			Unknown - 73.4200 acres on Derry Rd.		
(see attached Carroll County Auditor's summary report)					
7. Principal use of property Agricultural					
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		
25-000178.00	\$143,080.00	\$299,300.00	-\$156,220		
9. The requested change in value is justified for the following reasons: Deceased owner sold Marcellus Shale oil and gas rights associated with the subject property years prior to her death through a long-term gas lease. The removal of these oil and gas rights materially affect the property's value.					

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.
- 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 3/30/2024 Complainant or agent (printed) Joclene J. Vanilli Title (if agent) Attorney

Complainant or agent (signature) 

Sworn to and signed in my presence, this 3/30/2024 day of March 2024
(Date) (Month) (Year)

Notary 



MAURA E DETTMER
Notary Public
State of Ohio
My Comm. Expires
December 16, 2028



STACI BRADY

Carroll County Auditor | Carroll County, Ohio

Summary

Tax

Transfers

3

Surveys

History

3

Payment History

34

Value History

CAUV Soil Breakdown

Land

2

Commercial Buildings

Dwellings

Other Improvements

Sketch

Levy Distribution

Tax Estimator

Map this Parcel



Tax Card



Parcel Number

25-0000178.000

Legal Description

6 13 22 PT NE & PT SE 73.422A

Location

DERRY RD



Owner

WOLFE KATHLEEN G

Acres

73.4200

Property

Tax District

25-ORANGE TWP-CONOTTON VALLEY UNION LSD

School District

CONOTTON VALLEY LSD

Neighborhood

00025-ORANGE CONOTTON VALLEY

Subdivision

Map Number

25022-19.000

Routing Number

22

Certified Delinquent Year

2024

Deed

Legal Description

6 13 22 PT NE & PT SE 73.422A

Survey Volume / Page

-- / --

Acres

73.4200

Date Sold

08/11/2025

Sales Amount

0.00

Volume / Page

175 / 1733

Owner

Contact

WOLFE KATHLEEN G
5710 STATE ROUTE 225
RAVENNA OH 44266-9291

Owner Name
KATHLEEN G WOLFE

Taxpayer

Contact
WOLFE KATHLEEN G
5710 STATE ROUTE 225
RAVENNA OH 44266-9291

Values

Land Use
100-AGRICULTURAL VACANT LAND

	Appraised	Assessed
Land	299,300	104,760
Improvement	0	0
Total	299,300	104,760
CAUV (N)	0	0
Homestead (N)	0	0
Owner Occupancy (N)	0	0
Taxable	299,300	104,760

2025 Charges

Full Rate ③
56.500000

Effective Rate ①
35.398396

Qualifying Rate

34.120046

	Prior	First	Second	Total
Tax	4,184.95	1,842.99	1,675.45	7,703.39
Special	4.96	1.10	1.00	7.06
Total	4,189.91	1,844.09	1,676.45	7,710.45
Paid	0.00	0.00	0.00	0.00
Due	4,189.91	1,844.09	1,676.45	7,710.45
Due On		Past Due	07/17/2026	

Adding on? [Try our tax estimator.](#)

2026 Upcoming Charges

Type	Description	Amount
Special Assessments	099 MWCD	2.00

Address119 South Lisbon Street, Suite 203
Carrollton, Ohio 44615**Hours**Mon-Fri 8am-4pm
Closed 12pm-1pm**Phone**330-627-2250**Important Links**[County's Website](#)[Auditor's Website](#)[Follow the Auditor on Facebook](#)[Treasurer's Website](#)

Last Updated: 03/29/2026 10:00 PM

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REMININGER

RESULTS • PERIOD.

Joclene J. Vanik, Esq.
Direct Dial: (216) 430-2188
Email: jvanik@reminger.com

March 30, 2026

Via FedEx

Carroll County Board of Revision
119 South Lincoln
Carrollton, OH

RE:

Dear Sir/Ms:

Please
Property in
copy in the
the undersig

Mailed signed
copy back
4/1/2026

RECEIVED

MAR 31 2026

AUDITOR'S OFFICE
CARROLL COUNTY OH

Complaint Against the Valuation of Real
Accordingly and return a time-stamped
If there be any questions, please contact
Comments back to our office.

Respectfully yours,

REMININGER CO., L.P.A.

/s/ Joclene J. Vanik
Joclene J. Vanik

JJV/smb
Enclosures
Cc: Parties



REMININGER CO., LPA

200 Public Square • Ste 1200 • Cleveland, OH 44114 • T: 216.687.1311 • F: 216.687.1841 • www.reminger.com

CLEVELAND / COLUMBUS / CINCINNATI / AKRON / SANDUSKY / TOLEDO / YOUNGSTOWN / FT MITCHELL
LEXINGTON / LOUISVILLE / INDIANAPOLIS / FT WAYNE / NW INDIANA / EVANSVILLE / DAYTON

Parcel



Parcel Number
25-0000178.000 (website)

Legal
6 13 22 PT NE & PT SE 73.422A

Owner
WOLFE KATHLEEN G

Location 🏠
DERRY RD

Acres
73.4200

Date ▲	Public	Style	Attached To	Notes
08/11/2025	N	General	Transfer on 08/11/2025	Transfer from WOLFE WILLIS F & KATHLEEN G to WOLFE KATHLEEN G New Ownership: Yes
06/13/2018	N	General	Parcel	<div data-bbox="483 1051 829 1278" data-label="Image"> </div> EQ04AGRES: 8% LAND 8% IMP 4670 LAND 0 IMP 6/13/18 NO CHANGE REVAL19 HK-TK **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 44910 44910 15720 15720 2001 ANN. EQUAL 58400 58400 20440 20440 2004 ANN EQUAL 63070 63070 22070 22070 2007 ANN. EQUAL 73000 73000 25550 25550
10/31/2000	N	General	Parcel	OWNER: WOLFE WILLIS F & KATHLEEN G, DERRY RD SW, BOWERSTON OH

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
AU-T/P/W	73.0000	4,100.00		299,300					299,300
SMALL ACR - FRT/ACRES = '73.00', DESCRIPTION = 'T/P/W' @, EF-RT = '2450', EXT-VALUE = 0									
RD-ROAD	0.4200	0.00		0					0
ROAD - FRT/ACRES = '0.42', DESCRIPTION = 'ROAD', EF-RT = '0', EXT-VALUE = '0.000000',									
Total	73.4200								299,300

Parcel 25-000178.000
 Property DERRY RD
 Address
 District 25-ORANGE TWP-CONOTTON VALLEY UNION LSD
 Map Number 25022-19.000
 Routing 22
 Land Use 100-AGRICULTURAL VACANT LAND
 Class Agriculture
 Neighborhood 00025-ORANGE CONOTTON VALLEY-AV
 Living Area 0

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	299,300	299,300
	Improvement	0	0
	Total	299,300	299,300
Assessed	Land	104,760	104,760
	Improvement	0	0
	Total	104,760	104,760
Land	Improvement	Total	

Owner WOLFE KATHLEEN G
 Legal 6 13 22 PT NE & PT SE 73.422A




Permits

Permit	Date	CD	Description	%	Amount

Notes

Dwelling							
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	ADJUST 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
08/11/2025	WOLFE WILLIS F & KATHLEEN G	0.00	CERTIFICATE OF	N	1	N	759
10/31/2000	CONLEY MAXINE Y ETAL	14,500.00	JOINT	N	1	N	1
10/05/2000	* NOT ON FILE *	14,500.00	WARRANTY DEED	N	1	N	1

ID	Description	Size

Notes

REVAL 2025 FIELD REVIEW DONE BY JMR-KK
 CALL BACK - R : : E : 042111 : JD
 EQ04AGRES: 8% LAND 8% IMP 4670 LAND 0 IMP
 6/13/18 NO CHANGE REVAL19 HK-TK
 **** TRUE CASH VALUE **** ** ASSESSED
 VALUE ****
 YEAR REASON CODE LAND BUILDING TOTAL LAND
 BUILDING TOTAL
 2000 REAL VAL 44910 44910 15720 15720
 2001 ANN. EQUAL 58400 58400 20440 20440
 2004 ANN EQUAL 63070 63070 22070 22070
 2007 ANN. EQUAL 73000 73000 25550 25550