

RECEIVED

MAR 31 2025

AUDITOR'S OFFICE  
CARROLL COUNTY OHTax year 2024 BOR no. 25-005  
County Carroll Date received 3/31/2025DTE 1  
Rev. 02/19**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	Joanne McElroy *	406 Morningside Dr., Lexington VA	
2. Complainant if not owner	R&M James LTD		
3. Complainant's agent			
4. Telephone number of contact person	(540) 817-8458		
5. Email address of complainant	jim3b@virginia.edu		
6. Complainant's relationship to property, if not owner	* Managing Member		
If more than one parcel is included, see "Multiple Parcels" on back.			
7. Parcel numbers from tax bill	Address of property		
31-0000303.000	Rose Township, Carroll County		
31-0003629.000	same		
31-0000300.000	same		
8. Principal use of property	Vacant land - possible timber, hunting		
9. 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
31-0000303.000	169,140	276,260	107,120
31-0003629.000	112,410	183,600	71,190
31-0000300.000	112,410	128,520	16,110
10. The requested change in value is justified for the following reasons: All three of these parcels are vacant, stripped land in very rough shape. The land is not suitable for any type of agriculture and has no source of income at present.			



11. 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 11" on back.
12. 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.
13. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.
14. Do you intend to present the testimony or report of a professional appraiser? ☐ Yes ☒ No ☐ Unknown
15. 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.

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 3-24-25 Complainant or agent Joanne McElroy Signature [Signature] Title (if agent) Managing Member LTDSworn to and signed in my presence, this 26th day of March year 2025Notary [Signature] SignatureELIZA JADEN CLARK  
NOTARY PUBLIC  
REG. #8119821  
COMMONWEALTH OF VIRGINIA  
MY COMMISSION EXPIRES SEPTEMBER 30, 2028My Commission Expires  
Sept. 30 2028