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JAN 13 2025

Tax year 2024 BOR no. 25-CD-3
County Carroll Date received 1/13/25

DTE 2
Rev. 12/22

AUDITOR'S OFFICE
CARROLL COUNTY OH

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property	Sherry M. & Aaron RJ Hartong	2192 Brussel Road NE, Carrollton, OH 44615
2) Complainant if not owner		
3) Complainant's agent	Wayne A. Boyer, Attorney at Law	4775 Munson Street NW, Canton, Ohio 44718
4) Telephone number of contact person	(330) 238-1884	
5) Email address of complainant	shartong@kwgd.com	
6) Complainant's relationship to property, if not owner		
If more than one parcel number is included, see "Multiple Parcels" on back		
7) Parcel number from tax bill	# Acres, if applicable	Address of property
34-0000369.003	36.99	2192 Brussel Road NE, Carrollton, OH 44615

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

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) The requested change is justified for the following reasons:
(See Additional Page)

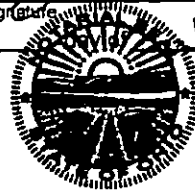
11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.
 The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and 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 penalty 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 01/08/2025 Complainant or agent [Signature] Title (if agent) Attorney

Sworn to and signed in my presence, this 13th day of January, year 2025

Notary [Signature]
Signature



Carrie Jones Freeman
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Section 147.03 O.R.C.

COMPLAINT AGAINST THE ASSESSMENT OF REAL PROPERTY OTHER THAN MARKET VALUE – CONTINUED

Item #10 – The requested change is justified for the following reasons:

The property has been farmed continuously since 2007 at the time of purchase. In the winter of 2023 property owners lost their barn and livestock to a devastating fire and could no longer use that portion of the property for pasture (they had no animals left – buried 24 animals). Despite the devastation, they continued to plant and harvest on the remaining available acreage. Client is a retired Army Infantry Veteran that has many physical issues that would not allow him to immediately clear the barn and pasture areas and properly prepare them for crops. Hence, why they only planted the available acreage for the 2023 and 2024 seasons. Clients also planted cover crop on the remaining acreage to help prepare the soil for the upcoming planting seasons.

Clients provided proof of income from farming operations to the county auditor on September 13, 2024 for the 2023 tax year, but was told that it was past the deadline and would not be accepted.

I am attaching the following documentation:

- 1.) Denial Letter dated 09/30/2024;
- 2.) Email to Valerie Mosser with income information from farming operations;
- 3.) Email from Valerie Mosser denying my clients' information;
- 4.) Notice of Recoupment from County Auditor dated 12/04/2024.