

BOR #	NAME	PRC #	CURRENT VALUE	ASKING	INFO/Appraiser Mona	APPRaiser RECOMMENDATION	New Value	Hearing/Meeting date	Motion	Notes	Facts & Findings: Decision
-1	Coffman & Wright 3207 ST RT 746 CARDINGTON	R42-001-248-01	L-71,900 B-321,900 T-393,800		Shaw Creek Floods 5-6 xs a year	add topography adj to A3 of 20%	\$60,700 \$321,900 T-382600	4/27/2020	MG/BC	Offer as recommended by Appraiser.  Signed as Accepted 5/21/2020	
		R42-001-248-02	L-10,700 (rear)		" "	add topography adj to A4 of 30%	\$7,500				
		R42-001-248-03	L-64,300		" "	add topography adj to A4 of 20%	\$58,600				
		R42-001-248-04	L-8,700 (rear)	477,500	" "	add topography adj to A4 of 30%	\$6,800 T-\$455,500			See All parcels	
-2	Hanft Investments LLC 168 E. UNION ST MT GILEAD	G20-016-00-047-01	L-16,500 B-72,000 T-88,500	\$40,000	Purchased at sale 9/25/18 rents for \$600 mo	adj grade for consistency, add obso depr because it's a rental (FLAG FOR 2020 NC ADDED NEW REAR DECK)	\$16,500 \$54,700 \$71,200	4/27/2020	MG/BC	Offer as recommended by Appraiser.  Income based value and improvements.  Owner did not appear before the BOR. BOR reviewed complaint form and due to Owner not appearing retained the Auditor's Value. Letter sent 7/17/2020	Owner did not appear before the BOR.  BOR reviewed complaint form and due to Owner not appearing retained the Auditor's Value.
-3	BUTZ, GREGORY 7727 CO RD 28	B06-001-00-345-01	L-24,100 B-108,900 T-133,000	\$46,000	vac for 3 yrs vandalized in 2018 uninhabitable owner has since replaced roof, in process of repairs, (FLAG FOR 2021 NC TO CK over \$30k in damage PROGRESS) no heat, roof leaks	adj condition, add obso depr	\$24,100 \$49,510 T-\$73,610	4/27/2020	MG/BC	Offer as recommended by Appraiser.  Signed as Accepted 5/21/2020	

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-4	Lancaster, Michael G & Marlene K.	G20-027-00-062-0C L-20,300	B-156,400 T-176,700	\$126,000	sale 6/13/18 Purchased from family of deceased Not on the mkt pd cash original décor ie: grn shag cpt etc	1979 age and décor. adj condition	\$135,600 T-\$155,900	4/27/2020	BC/PKD	Offer as recommended by Appraiser. cash deal by friend/no arms length sale. MG Abstaining  Signed as Accepted 5/22/2020	
-5	Taylor, George	G20-010-00-006-0C L-21,000	B-35,000 T-56,000	17,500	"uninhabitable" per Atty: Donald Wick	adj cond, add obso depr	\$21,000 T-\$46,100	4/27/2020	BC/MG	Offer as Appraiser recommended. If not accepted, then hearing.	7/15/2020 BOR heard from Attorney Don Wick and Owner George Taylor; evidence submitted : Exhibit A 174 Marion St. Market Analysis Exhibit B 168 Marion St. Market Analysis BOR viewed properties onsite with owner. Agreed to market analysis value as reviewed and confirmed by County Appraiser.
		G20-010-00-008-0C L-\$16,400	B-\$49,800 T-\$66,200	\$23,000	"uninhabitable" per Atty: Donald Wick	adj eff age, add obso depr	\$16,400 T-\$53,400	7/15/2020	MG/PKD	BC/MG Offer as Appraiser recommended.	
		G20-010-00-009-0C L-\$10,600		\$2,500	"land lock, floods"	Add topo land adj/not buildable	T-\$5,900			Drive by	
		G20-010-00-092-0C L-\$3,600		? None given	? None given	No Chg	3600			Land locked/rear lot.	Letter sent 7/17/2020 Owner acknowledged.
-6	Hildebrand, David	G18-004-00-027-0C L-\$10,100	B-\$49,500 T-\$59,600	\$10,000	inside destroyed all surfaces need redone	adj cond, add obso depr (FLAG FOR 2021 NC TO CK PROGRESS) included photos; proof of inside.	\$10,100 T-\$21,900	4/27/2020	BC/MG	Offer as Appraiser recommended.  Signed as Accepted 5/22/2020	

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-7	Davis, Robert S.	G19-001-00-521-00-L-\$319,100	B-\$59,700  T-\$378,800	\$445,000	Appraisal @ \$445K  (160 ac total)	No Chg: Appraiser failed to use PPA indicated by the comparables she used, which was 3500 to 4200 per acre. Instead the HO opinion of \$1000 was used. Also, per a ph conversation with an individual named "Tolly" at the owner's request, the owner was not aware that CAUV value is what his taxes are derived from NOTE: OUR PPA ON THIS PROPERTY IS \$3800-3900		4/27/2020		Schedule for Hearing:  Market vs. CAUV	Hearing attended by Robert S. Davis and John Harbaugh Jr.  BOR heard hardship expressed by Robert S. Davis due to passing of his wife 7/12/2020. CONTINUANCE granted phone conference with Sonia Davis for Robert E. Davis: information provided. Robert E. Davis, POA for Robert S. Davis submitted withdrawal. BOR reviewed all testimony, evidence and submissions; accepted the withdrawal.
-8	Davis, Robert S.	G20-015-00-017-00-L-\$15,800	B-\$45,800  T-\$61,600	\$30,000	Appraisal @ \$30K	adjust condition, add obso depre  Although I believe the appraisal has many gross mis statements and adjustments, I do agree with the requested value. Based again on my conversation with the above named "Tolly", the dwelling is occupied, yet the Roof has leaked badly leaving major damage to the ceiling, along with 7 dogs in the house (FLAG FOR 2021 NC TO CK FOR POSS REPAIRS)	\$15,800	4/27/2020		Schedule for Hearing:  Market vs. CAUV	Hearing attended by Robert S. Davis and John Harbaugh Jr.  BOR heard hardship expressed by Robert S. Davis due to passing of his wife 7/12/2020.  CONTINUANCE granted phone conference with Sonia Davis for Robert E. Davis: information provided. BOR reviewed all testimony, evidence and submissions; agreed to reduce the value to 30,000.

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-10	Weidman, craig & Diane	D11-007-00-003-0C-L-\$81,800	B-\$398,300 T-\$480,100	\$466,000	Appraisal @ \$466K	adj land and detached garage value	\$67,200 \$398,800 T-\$466,000	4/27/2020	BC/MG	Offer Appraisal Value	Signed as Accepted 5/21/2020
-11	Cooper, Lisa D	C09-048-00-153-08-L-\$14,300	B-\$70,500 T-\$84,800	\$50,000	Doors and walls have holes, needs siding photos included	adj condition, add obso depreciation (FLAG FOR 2021 NC TO CK FOR POSS REPAIRS)	\$14,300 \$35,700 T-\$50,000	4/27/2020	BC/MG	Offer as recommended by Appraiser.  Signed as Accepted 5/21/2020	
-14	Metzger, Judith	R42-001-00-114-0C-L-\$15,000	B-\$135,200 T-\$150,200	\$135,180	anaerobic digester sounds, smell, & bad roads	Owner is asking for an overall 10% decrease. I searched for any recent sales indicating an impact. No evidence found. However, this is not unlike other properties next to junk yards, neglected properties, etc. which can have a neg. impact.	?	4/27/2020	MG/PKD	schedule for Hearing  not enough sales  PA review/legal	Contribuance based upon litigation.
-15	Hlgh, Michael & Victoria	R41-001-00-122-03-L-\$23,100	B-\$195,500 T-\$218,600	\$153,020	impact of anaerobic digester sounds, smell, & bad roads 450 yds away	Owner is asking for an overall 30% decrease. (see comments above)	?	4/27/2020	MG/PKD	Schedule for hearing not enough sales PA review/legal	Contribuance based upon litigation.
-16	Evans, Mark	B04-001-00-011-00L-\$16,700	B-\$51,300 T-\$68,000	\$35,000	no stairway to 2nd floor, needs flooring, gutters, & windows	adj condition, add 1/2 bath, add obso depreciation (FLAG FOR 2021 NC TO CK FOR POSS REPAIRS)	\$16,700 approx \$26,200 T-\$42,900	4/27/2020	BC/MG	Ask for pictures first. 5/14/2020 Becky rec'd.  Offer as Apprasier recommended.  Offer accepted.	

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-17	MH MHP LLC	REG # 05010	28,600	8,000	AGE, INTERIOR	NO CHG NOT OWNED BY MH MHP LLC		4/27/2020	BC/MG	schedule and go onsite review.	Owner of Mobile Home Park did not attend the legally scheduled BOR hearing. No correspondance was received from owner. All submitted Compliants dismissed based on lack of evidance of value.
-18	MH MHP LLC	REG # 05009	\$20,700	\$3,500	CONDITION	NO PROOF WAS PROVIDED. SPOKE TO MTGR BY PH;				schedule and go onsite review.	
-19	MH MHP LLC	REG # 05146	\$25,000	\$4,000		POSSIBLY OFFER A 25% REDUCTION TO ALL				schedule and go onsite review.	
-20	MH MHP LLC	REG # 05123	\$22,900	\$4,000		NO CHG NOT OWNED BY MH MHP LLC				schedule and go onsite review.	
-21	MH MHP LLC	REG # 05140	\$23,200	\$3,500							
-22	MH MHP LLC	REG # 03471	\$36,600	\$5,000							
-23	MH MHP LLC	REG # 05045	\$23,200	\$3,500							
-24	MH MHP LLC	REG # 05132	\$23,800	\$5,000							
-25	MH MHP LLC	REG # 03263	\$27,100	\$5,000							
-26	MH MHP LLC	REG # 05233	\$24,000	\$5,000							
-27	MH MHP LLC	REG # 05001	\$9,900	\$1,500		NO CHG NOT OWNED BY MH MHP LLC					
-28	MH MHP LLC	REG # 03990	\$6,000	\$2,000							
-29	MH MHP LLC	REG # 05401	\$7,400	\$1,500							
-30	MH MHP LLC	REG # 05011	\$27,900	\$2,000							

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-31	BRYAN, PAUL	C09-012-00-054-001-L-\$9,300 113 S. THIRD ST, CARDINGTON	B-\$34,100 T-\$43,400	\$30,000	VERY POOR COND RENTS FOR \$420/MO	ADD OBSO DEPRECIATION	\$9,300 \$24,350 \$33,700	4/27/2020	BC/MG	Offer as recommended by Apraiser. 420/mo. Signed as Accepted 5/21/2020	
-33	GILLILAND, JENNIFER	N36-001-00-014-0E1-L-\$31,900  6621 TWP RD 13	B-\$13200 T-\$45,100	\$42,000	TAXES DON'T SEEM TO BE COMPATIBLE WITH PROPERTIES	BOTH PROPERTIES E & W OF HER PROPERTY HAVE PRIMARY RESIDENT & HOMESTEAD REDUCTIONS. THE PROPERTY TO HER W IS ACTUALLY VALUED AT \$50,900 (MORE THAN THIS PCL)	NO CHG	4/27/2020	MG/BC	P/C- Onsite review: Go talk to her and then set for hearing if not withdrawn. "her taxes more" ??? No homestead reduction.	BOR heard Ms. Jennifer Gilliland, property owner's, testimony and received market analysis evidence. BOR reviewed all testimony and evidence submitted; motion to continue at Auditor's Value based on the following:
		N36-001-00-014-0L-\$31,900 B-\$96,700 T-\$128,600		\$70,000	TO HER E & W	THIS DWG IS PBRN CONSTRUCTION BUILT IN 2013, HOWEVER, WAS JUST PICKED UP AS A DWG IN 2019, HENCE HER INCREASE FOR 2019	NO CHG	7/15/2020	MG/PKD		
-34	Shrock, Aden & Eiva	L32-001-00-180-051-L-146000		NOT DETERMINED		CAUV		7/14/2020			
		L32-001-00-180-06 T-3500		NOT DETERMINED		Not on CAUV		7/15/2020	MG/PKD		
		L32-001-00-180-07 15200		NOT DETERMINED		Not on CAUV					

The above hearing minutes by BOR case # reflect the outcomes of all 2019-Payable 2020 BOR Case to the best of our knowledge.  
By signing on November 10, 2020, these minutes are certified as correct.

Burgess Castle

*Michael Goff*  
Michael Goff, Treasurer

*Patricia K. Davies*  
Patricia K. Davies, Auditor

Mr. Aden Shrock attended and provided testimony. When asked if he was an licensed Appraiser or Real Estate Agent, he testified he was not either. Additionally, he identified building a barn and renovated his house. BOR reviewed all testimony and evidence submitted; motion to continue at Auditor's Value.

BOR #	NAME	PRC #	CURRENT VALUE	ASKING	INFO/Appraiser BOB HADEN	APPRAISER RECOMMENDATION	New Value	Meeting date	Motion	Notes	7/15/2020	7/15/2020	Facts & Findings: Decision
9	LVR INC	C09-018-00-035-14	638000	\$350,000				7/13/2020	Hearing Lee/Teresa Lee.	BOR met and heard testimony owner Bill Lee/Teresa Lee.		After reviewing all testimony and evidence submitted, Mike Goff made motion to: <i>make no change in value for this property; remains at Auditor's value.</i>	
	571 WEST MAIN ST.									Exhibit 1 Summary of relevant Events			
	Cardington, OH 43315												<p>based on: relying on precedent from the Ohio Supreme Court, the BTA upheld the long-standing principle that "evidence of [an] unsuccessful sale is not competent evidence of value, and the BOR erred in decreasing value based on a listing price." <i>Jackson Local Schools Bd. of Education v. Stark Cty. Bd. of Revision</i>, Case No. 2018-1323, 2019 WL 1512210, *2-3 (April 2, 2019).</p> <p>Seconded by Patricia Davies. All in favor, motioned passed.</p>
-12 Giljiv Investments Company, INC													
	6022 SR 95	D10-001-00-330-01	1900	5400									
	Mount Gilead, OH	F14-001-00-080-02	100300	280800									
	Shell Gas Station & Convenience S	F14-001-00-080-09	28900	81000									
	VOLUNTARILY WITHDRAWN	F14-001-00-087-02	350600	982800									
	7/12/2020 Notice received.	TOTAL	481,700	1350000									
13	SHYAM BW Associates, LLC	D10-001-00-311-03	1234500	1556200			1350000	7/10/2020	MG/PKD	Accept the Stipulation of Value as Agreed by Complainant and Owner			
	3991 CR 172												
	MT GILEAD, OH 43338												
	Best Western Hotel												
	REACHED AN AGREEMENT ON STIPULATION OF VALUE												
32	Cardington Place Apartments	C09-033-00-011-00	1253200	516000	Bob Haden								
	222 Lincoln Court												
	Cardington, OH				Karen Bauernschmidt, Attorney	50 PAGES OF EVIDENCE in the official file		7/6/2020	MG/PKD	Motion to continue hearing complaint on 7/27/2020 at 2:30 pm			
	Counter Complaint by							7/24/2020	MG/PKD	Video Hearing conducted with all Attornies and Owner representative.			
	Cardington Lincoln Schools				Tess Tannehill, Attorney	Official Stipulation of Value on record with the Auditor.		8/24/2020	MG/PKD	There was discussion and continuance issued.			
	REACHED AN AGREEMENT ON STIPULATION OF VALUE							8/31/2020	MG/BC	There was more discussion and continuance issued.			
						2019 Fair Market Value Land 50,500 IMP 1,202,700 Total 1,253,200; 2020 Fair Market Value Land 50,500 Impr. 816,100 Total 866,600.		9/21/2020	MG/PKD	Attorney Tannehill emailed agreement to: 2019 Auditor's value; 2020 reduction in value.			motion to accept and sign stipulation of Value as agreed by Schools and Owner.
<p>The above hearing minutes by BOR case # reflect the outcomes of all 2019-Payable 2020 BOR Case to the best of our knowledge. By signing on November 10, 2020, these minutes are certified as correct.</p>													
										Burgess Castle			
										Michael Goff, Treasurer			
										Patricia K. Davies			



The Board of Revision met November 10, 2020 at 2:00 pm for regular meeting. Those in attendance were Mike Goff and Patricia Davies.

Motion Mike Goff, second by Pat Davies.

New Business: a. Annual review of 2020 Real Property Abstract with exemptions; Motion to Approve and advertise as presented.


b. Annual review of 2020 Public Utilities Property Tax Assessments.

c. Annual review of Real Estate and Mobile Home Delinquency notice.

Meeting Adjourned 3:00 pm Motion Mike Goff and second by Pat Davies.

Date  Mike Goff, Treasurer

Burgess Castle, Commissioner

Date:  Patricia K. Davies  
Morrow Co Auditor  
Secretary, Board of Revision



ABSTRACT OF REAL PROPERTY  
MORROW COUNTY  
AS EQUALIZED BY THE BOARD OF REVISION  
FOR TAX YEAR 2020

I hereby certify that the values as set forth in the Real Property Abstract are true and correct returns of the assessment of real property for tax year 2020 as revised by the Board of Revision. Said abstract reports total taxable values of \$ 847,489,380 for tax year 2020.

The Board of Revision completed its work of equalization in compliance with section 5715.16, R.C., on NOV 11, 2020. Advertisement in compliance with section 5715.17, R.C., was published on the following dates: NOV 18 + 25. I assure the correctness of the values used in this abstract to establish the composite reduction factors as certified by the Tax Commissioner for use in calculating tax bills in each taxing district of this county for tax year 2020.

The full form of this abstract is included with the certification in the following manner:

The abstract is attached to this certification.

The abstract was filed electronically on 11/10/2020 (date).

Patricia K. Davies  
Morrow County Auditor  
48 E. High Street, Room 100  
Mt. Gilead, OH 43338  
MORROW COUNTY  
Love life. Live rural.

, Auditor of MORROW County.

AFFP

**Affidavit of Publication**

STATE OF OHIO } SS  
COUNTY OF MORROW }

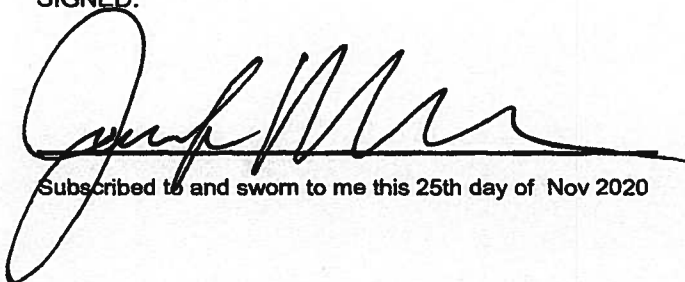
Jennifer McQuiston, being duly sworn, says:

That she is Accounting Clerk of the MORROW CO. SENTINEL, a weekly newspaper of general circulation, printed and published in MOUNT GILEAD, MORROW County, OHIO; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

Nov 18,2020 Nov 25,2020

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

  
Subscribed to and sworn to me this 25th day of Nov 2020

LEGAL NOTICE  
The Morrow County Board of Revisions has completed its work of Equalization. The records for Tax Year 2020 have been revised and the Valuations completed and are open for Public Inspection in the Morrow County Auditor's Office. Monday thru Friday 8:00 - 4:00 Phone 419.946.4060  
Patricia K. Davies, Morrow County Auditor Website: <http://auditor.co.morrow.oh.us>

MORROW COUNTY  
AUDITOR  
2020 DEC -7 PM 1:02