



Tax year _____ BOR no. _____

County _____ Date received _____

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	TURNER, BRIAN LEE	16800 COWLEY RD, GRAFTON	
2) Complainant if not owner	AND JOY TRUSTEES	OH 44044	
3) Complainant's agent			
4) Telephone number of contact person	440-477-4300		
5) Email address of complainant	turnerjb@glwb.net		
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	
16-00-049-000-008	5.85	16800 COWLEY RD GRAFTON	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> 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

2023 JAN -6 PM 3:00
BOARD OF REVISION

10) The requested change is justified for the following reasons: PROPERTY CHANGED FROM INDIVIDUAL OWNERSHIP TO A TRUST, SAME OWNERS. WE HAVE BEEN ON CAUV FOR THE 12+ YEARS.

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: 1/6/2023 Notary Public, State of Ohio Cassia Acosta Signature: [Signature] Title (if agent): _____

Sworn and signed in my presence. My Commission Expires September 26, 2026 day of January 2023

Notary Public, State of Ohio Cassia Acosta Signature: _____

COMMISSION 2021-RE-837673





**Denial Application for the Valuation of Land
 In Accordance with Its Current Agricultural Use**

2023 JAN -6 PM 3:10
 LORAIN COUNTY BOARD OF REVISION

Name TURNER, BRIAN LEE & JOY TRUSTEES
 16800 COWLEY RD
Address GRAFTON, OH 44044

Tax District 35

9489 0090 0027 6169 3172 45

Parcel No.(s) 16-00-049-000-008

Application No. 2012-0056

Pursuant to Ohio Revised Code section 5713.32, you are hereby notified that your application for the valuation of land in accordance with its current agricultural use is denied for the following reason(s):

- Inspection showed no commercial agricultural use
- Acreage on parcel is less than one acre home site
- Does not meet income amount, or income not reported
- Per owner, no longer being farmed or qualifies
- X** Other: Failure to file a renewal or an initial CAUV application

The owner is required to pay back the tax savings for up to three previous years. A recoupment of **\$1,857.98** will be included in the **2022** taxes, payable in **2023**.

In compliance with O.R.C. section 5713.01, land will now be valued at its true value in money for the current fiscal year.

COPY

 Joni Poli
 County Auditor or representative

 Lorain
 County

 September 30, 2022
 Date