

**From:** [Grosnickle, Kasey A.](#)  
**To:** ["Jim Gregory"](#)  
**Cc:** [Swain, Rebecca](#)  
**Subject:** Board of Revision Complaint  
**Date:** Tuesday, March 31, 2026 11:37:00 AM

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Jim,

I received your complaint regarding the valuation of the Schell Road properties. In response to Question 9, which asks for justification for the requested value change, you indicated that your taxes increased by 40% and that neighboring properties have lower taxes.

Pursuant to ORC 5715.11, the Board of Revision is limited to hearing complaints related to the valuation or assessment of real property, and does not have jurisdiction over tax amounts.

The BOR's jurisdiction is limited to:

- **Valuation (market value)**
- **Assessment issues tied to valuation/classification**

It does **NOT** include:

- Tax rates
- Tax bills
- Millage or levy complaints

If you would like to submit supporting evidence for your requested reduction in value, please provide it to me by April 30, and I will include it with your complaint. Acceptable forms of evidence include recent sales of comparable vacant properties within your neighborhood or district (within the past year), or an independent appraisal, which is typically the strongest support for value.

Additionally, please keep in mind that these properties are enrolled in CAUV (Current Agricultural Use Valuation).

The CAUV value is set by the state formula and cannot be appealed through the Board of Revision.

Because your property is in CAUV, your taxes are based on that value—not the market value.

A Board of Revision complaint would only affect your market value, which would not change your current taxes unless the property comes out of CAUV.

For your reference, the current CAUV taxable values are as follows:

- Parcel 030-02-05-33-0001-00: \$15,440
- Parcel 030-02-05-32-0000-00: \$89,180

Thank you,

**Kasey Grosnickle**

Real Estate Supervisor

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