

**Minutes of May 12, 2025**  
**Cedar County Board of Review**

The Cedar County Board of Review was called to order by Chairperson Budelier on May 12, 2025, at 9:00 a.m. in the Assessor's Office at the Cedar County Courthouse. Present were Board members Mary Paustian, Doug Hoffman and Dan Roberts. Also present were Joleen Carpenter, Clerk and Cari Dauber, Cedar County Assessor. Board member William Moomey was absent.

Motion by Hoffman seconded by Budelier to approve May 1<sup>st</sup> minute.

Ayes: All

Absent: Moomey

Chris Doherty met with the Board, and he decided not to discuss the assessment on parcel 0290-14-02-405-001-0. Chris was fine with that. He feels parcels 0290-14-02-405-0040-0 Washington St-vacated alley and 0290-14-02-426-002-0 1872 3<sup>rd</sup> St are not classified correctly.

The Petitioner left the hearing and discussion was held. The property in question was previously owned by a business and when sold to Mr. Doherty was reclassified by the Assessor to residential from commercial. The property does not qualify to be changed back to commercial classification based on its use.

Moved by Budelier seconded by Hoffman there would be no change to the above parcels' assessments.

Ayes: All

Absent: Moomey

Darrick Hagen met with the Board to discuss the assessment he received on Parcel 0020-10-06-153-001-0 located at 1266 Garfield Ave. He stated the value is too high due to the outside is finished but the inside is not habitable. The Petitioner left the hearing and discussion was held. The property does not have any electrical or plumbing installed. It already had a 30% obsolescence applied for not complete.

Motion by Paustian seconded by Budelier to add a 5% obsolescence and remove bathrooms and dishwasher from records and lower the assessment to \$206,160 from \$218,620.

Ayes: All

Absent: Moomey

Jon and Amy Zobel met with the Board to discuss the assessment he received on Parcel 0290-11-30-200-009-0 located at 1639 Monroe Ave. Owner states their property should be classed agricultural not residential. The owner informed the board that he receives income from a farmer for them to bale the hale for approximately 3 acres. They do not plant crops on any part of the property.

The Petitioners left the hearing and discussion was held. The board discussed what the current use of the property; and there are no crop ground and mainly residential use.

Motion by Hoffman seconded by Paustian there would be no change to the above parcel assessment of \$411,590.

Ayes: All

Absent: Moomey

Vernon Hillyer met with the Board to discuss the assessment he received on Parcel 0480-06-36-482-005-0 located at 620 W 7<sup>th</sup> St. He stated that he is surrounded by homes that are in bad condition. The Petitioner left the hearing and discussion was held. The board discussed the current condition of the dwelling and garage. During discussion with the petitioner there was an error in the listing on an extra bathroom.

Moved by Budelier seconded by Paustian to change the condition of the dwelling from above normal to normal and the garage condition from normal to below normal and remove the bathroom; lower the assessment to \$152,220 from \$165,150.

Ayes: All

Absent: Moomey

Larry Hanon Parcel 0480-07-31-179-011-0 located at 1500 Mulberry St. Mr. Hanon did not appear to present his case. Discussion was held. After reviewing the property record card, the board did not see any adjustments needed.

Moved by Paustian seconded by Hoffman there will be no change to the above parcel assessment of \$293,460.

Ayes: All

Absent: Moomey

Jacob Prunchak met with the Board to discuss the assessment he received on Parcel 0480-07-31-306-002-0 located at 1120 Cedar St. He stated the property is under complete renovation. The Petitioner left the hearing and discussion was held. The board stated the property has been vacant for a long period of time. Property will need to be reassessed once the renovations have been completed.

Moved by Paustian seconded by Roberts to add a 20% obsolescence and lower the assessment to \$290,170 from \$358,380.

Ayes: All

Absent: Moomey

Robert Valentine met with the Board to discuss the assessment he received on Parcel 0280-06-24-100-002-0 located 918 King Ave. He stated that the home has uneven flooring, plaster on the walls and still has the original kitchen. The Petitioner left the hearing and discussion was held. The board knows that the kitchen was renovated 10 years ago, and the interior walls have drywall. The owner also purchased the property for well over the assessed value.

Moved by Budelier seconded by Hoffman to change condition from very good to good and lower the assessment to \$333,910 from \$348,110.

Ayes: All

Absent: Moomey

Scott Pearson met with the Board to discuss the assessment he received on Parcel 0290-14-12-400-008-0 located at 1200 Cemetery Rd. This is a vacant lot. He stated he would sell the property for the assessed value to any of the board members. The board mentioned that he has a forest reserve exemption on this parcel of land. The Petitioner left the hearing and discussion was held.

Moved by Budelier seconded by Paustian there would be no change to the above parcel assessment. Ayes: All

Absent: Moomey

Scott Pearson discussed with the board the second parcel 0290-14-12-429-001-0 located at 1200 Cemetery Road. He does not believe it is worth the assessed value. The Petitioner left the hearing and discussion was held. The board realized that he could apply for the forest reserve exemption on this property if he chooses to. They recommended the Assessor mail the form to him.

Moved by Budelier seconded by Paustian for no change to this parcel assessment.

Ayes: All

Absent: Moomey



Care Initiatives Parcel 0500-13-06-401-011-0 located at 451 W Orange St. West Branch did not show up for their in-person meeting. The board discussed the parcel and documentation provided. The board stated all expenses are going up and they are receiving income on this property.

Moved by Hoffman seconded by Budelier there will be no change to the above parcel assessment of \$4,155,220.

Ayes: All

Absent: Moomey

ARHC requested a non-hearing for the following parcels. They are requesting all parcels be valued at the 2024 assessed value.

MapName	PDF_Num1	Parcel_Number	PriorYr_Diff	Percent_D	Current_Total_Val	Total_Value	Prior_Year
TIPTON CORP	6	0480-11-06-300-037-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-038-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-039-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-040-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-041-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-042-0	13300.0	9.3	156790.0	143490.0	2024
TIPTON CORP	6	0480-11-06-300-043-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-044-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-045-0	13490.0	9.3	159020.0	145530.0	2024
TIPTON CORP	6	0480-11-06-300-046-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-047-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-048-0	13490.0	9.3	159020.0	145530.0	2024
TIPTON CORP	6	0480-11-06-300-049-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-050-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-051-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-052-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-053-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-054-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-055-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-056-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-057-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-058-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-059-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-060-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-061-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-062-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-063-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-064-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-065-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-066-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-067-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-068-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-069-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-070-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-071-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-072-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-073-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-074-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-075-0	13300.0	9.3	156790.0	143490.0	2024
TIPTON CORP	6	0480-11-06-300-076-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-077-0	8750.0	9.3	103050.0	94300.0	2024
TIPTON CORP	6	0480-11-06-300-078-0	13490.0	9.3	159020.0	145530.0	2024
TIPTON CORP	6	0480-11-06-300-079-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-080-0	6460.0	9.3	76150.0	69690.0	2024
TIPTON CORP	6	0480-11-06-300-081-0	13490.0	9.3	159020.0	145530.0	2024
TIPTON CORP	6	0480-11-06-300-082-0	8750.0	9.3	103050.0	94300.0	2024
			<b>\$380,180.00</b>		<b>\$4,479,860.00</b>	<b>\$4,099,680.00</b>	

Discussion was held. The board stated they are requesting an approximate 9% increase overall. Due to the cost of the unit price for the individual and understanding the cost of everything is increasing they would be more inclined to reduce the dwelling unit value.

Parcel_Number	Land	Dwlg	REVISED DWL 2025 Appraised_Value		2025 Revised BOR Value
0480-11-06-300-037-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-038-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-039-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-040-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-041-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-042-0	21070.0	135720.0	131648.4	\$ 156,790	\$ 152,718
0480-11-06-300-043-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-044-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-045-0	21370.0	137650.0	133520.5	\$ 159,020	\$ 154,891
0480-11-06-300-046-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-047-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-048-0	21370.0	137650.0	133520.5	\$ 159,020	\$ 154,891
0480-11-06-300-049-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-050-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-051-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-052-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-053-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-054-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-055-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-056-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-057-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-058-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-059-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-060-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-061-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-062-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-063-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-064-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-065-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-066-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-067-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-068-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-069-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-070-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-071-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-072-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-073-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-074-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-075-0	21070.0	135720.0	131648.4	\$ 156,790	\$ 152,718
0480-11-06-300-076-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-077-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374
0480-11-06-300-078-0	21370.0	137650.0	133520.5	\$ 159,020	\$ 154,891
0480-11-06-300-079-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-080-0	10230.0	65920.0	63942.4	\$ 76,150	\$ 74,172
0480-11-06-300-081-0	21370.0	137650.0	133520.5	\$ 159,020	\$ 154,891
0480-11-06-300-082-0	13850.0	89200.0	86524.0	\$ 103,050	\$ 100,374

Moved by Budelier seconded by Paustian to reduce the 2025 assessment value of each dwelling unit by 3%.

Ayes: All

Absent: Moomey

The board reviewed the following non-hearing petitions.

Hu Jiongtong and Han Shengtao: Parcel #0500-13-06-381-021-0 located at 609 Riley Ln. West Branch. The board reviewed the properties listed and they are equitable.

Moved by Budelier seconded by Paustian there will be no change to the above parcel assessment of \$250,850.

Ayes: All

Absent: Moomey

Robert Harkins: Parcel 0220-04-14-201-001-0 located at 209 Hoover Hwy. Massillon. The board reviewed the property record card and agreed to change the condition of the dwelling from below normal to fair.

Moved by Budelier seconded by Roberts to change the condition from below normal to fair and lower the assessment from \$118,610 to 104,750.

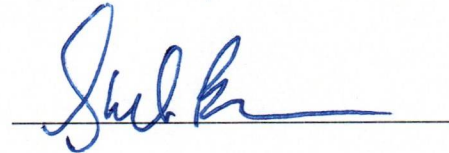
Ayes: All

Absent: Moomey

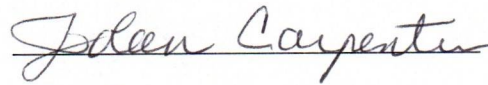
Motion by Hoffman seconded by Roberts to adjourn at 12:30 p.m. until May 14, 2025, at 9:00 a.m.

Ayes: All

Absent: Moomey



Sheila Budelier  
Chairperson



Joleen Carpenter  
Clerk