



Fair & Equitable: The Valuation of Lorain County

Lorain County Auditor

J. Craig Snodgrass, CPA, CGFM

Agenda

January 17, 2025

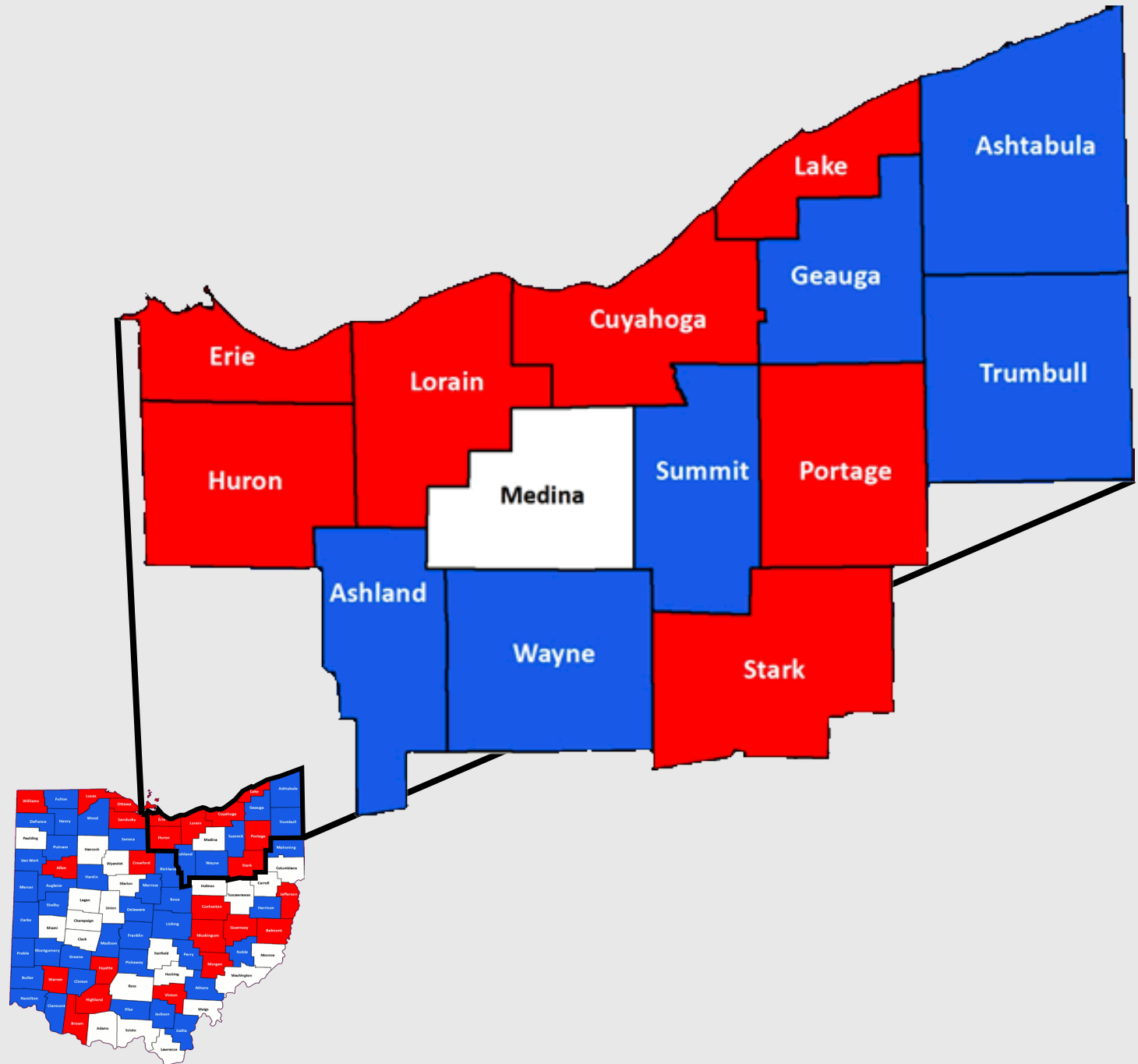
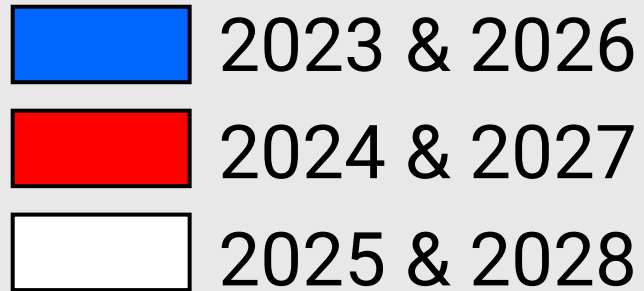
- Welcome
- Reappraisal overview
- Fiscal Impact – 2024 Tax Rates
 - Inside mills
 - 20-mill floor
 - Real estate taxes
- Board of Revision
- Questions



2024 Reappraisal: Overview

Ohio Counties Reappraisal and Triennial Update Cycles:

2023 - 2028



What is a Sales Ratio?

$$\text{Sales Ratio} = \frac{\text{Fair Market Value}}{\text{Sale Price}} \times 100$$

Example:

County Value: \$95,000

Sale price: \$100,000

Sales Ratio: **95%**

2018 – 2023

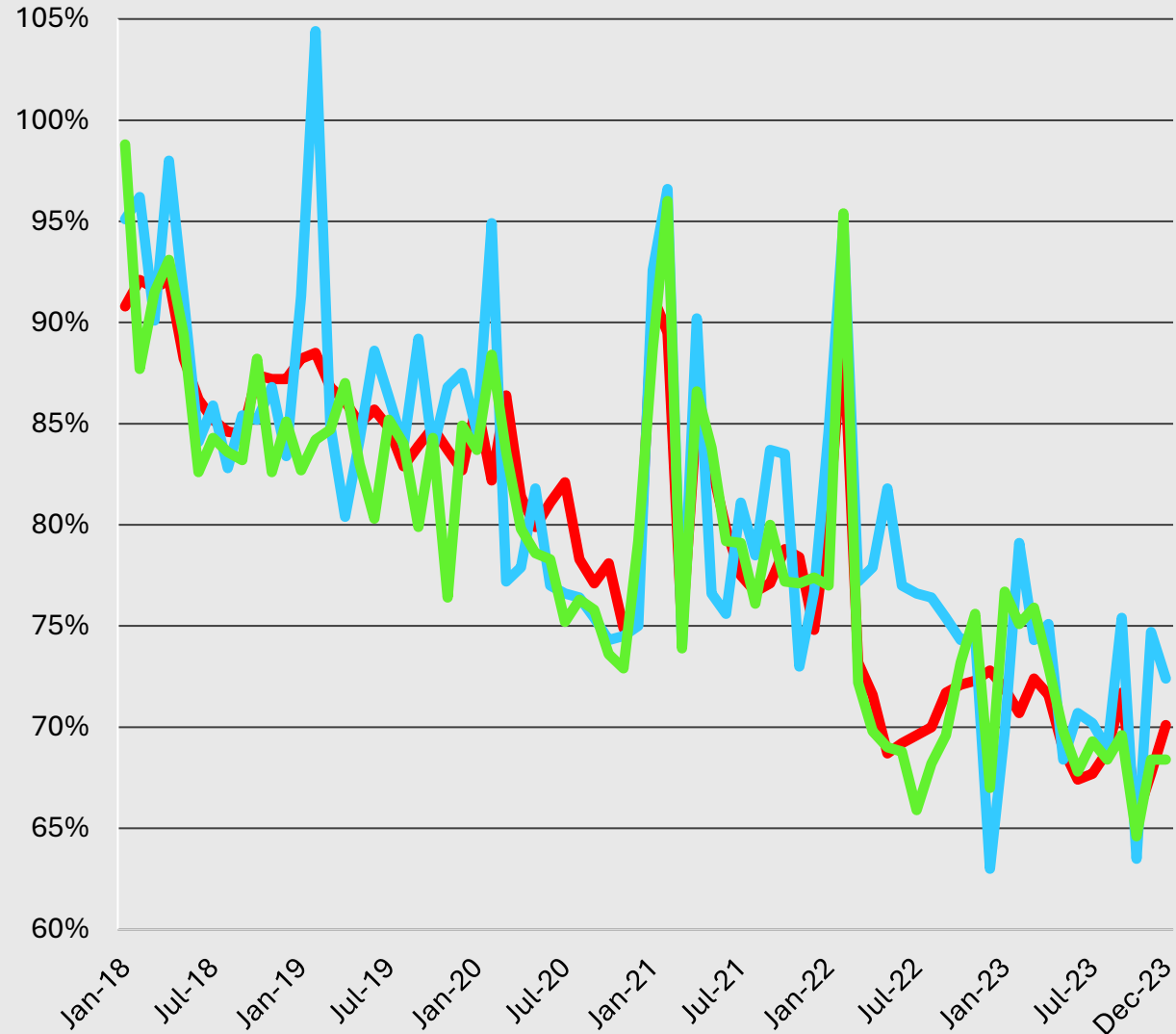
Sales Ratios

1/1/2018 –

11/30/2023

-  Cities
-  Villages
-  Townships

County Value as percentage of Sale Price



2021-2023

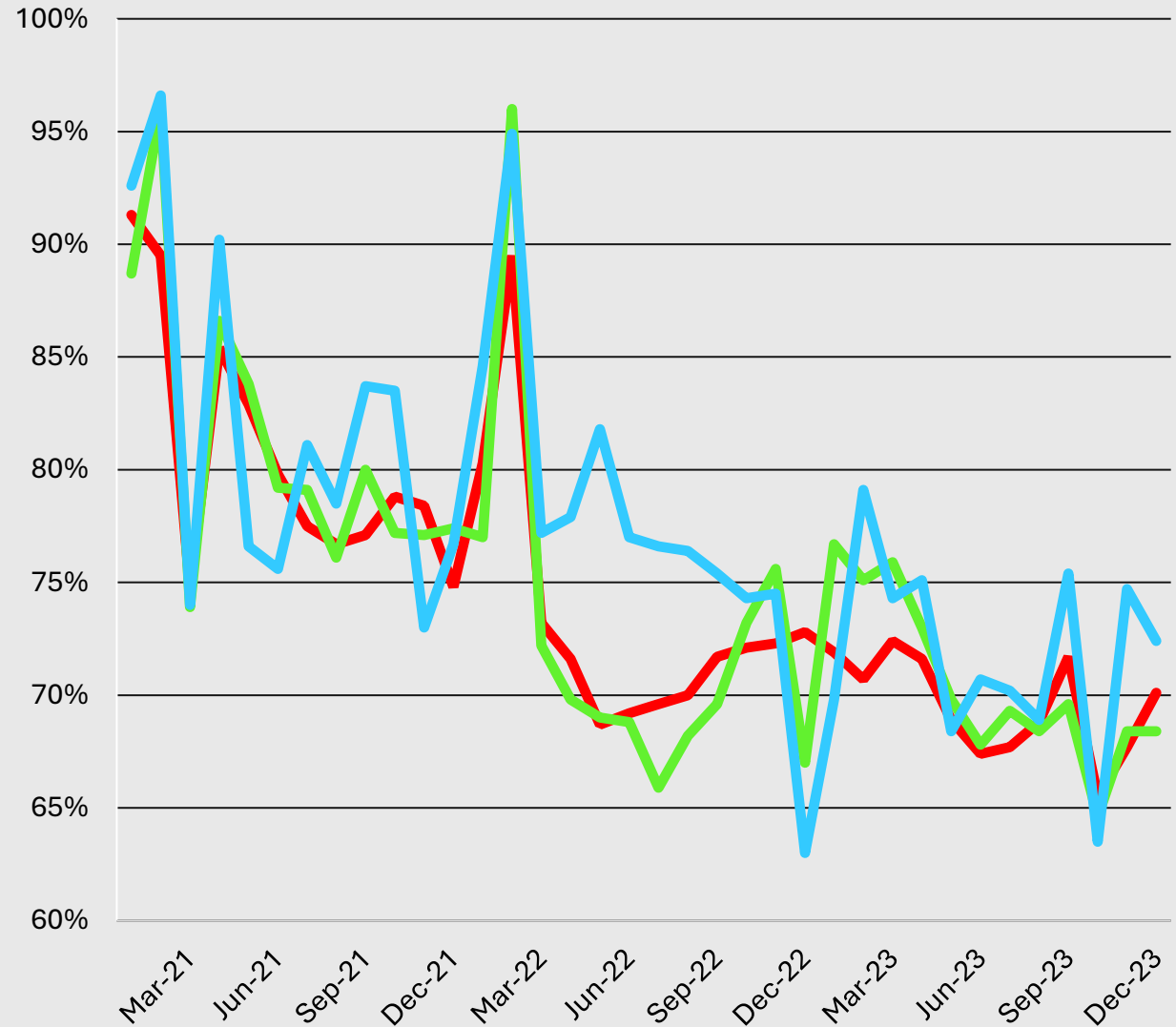
Sales Ratios

1/1/2021 –

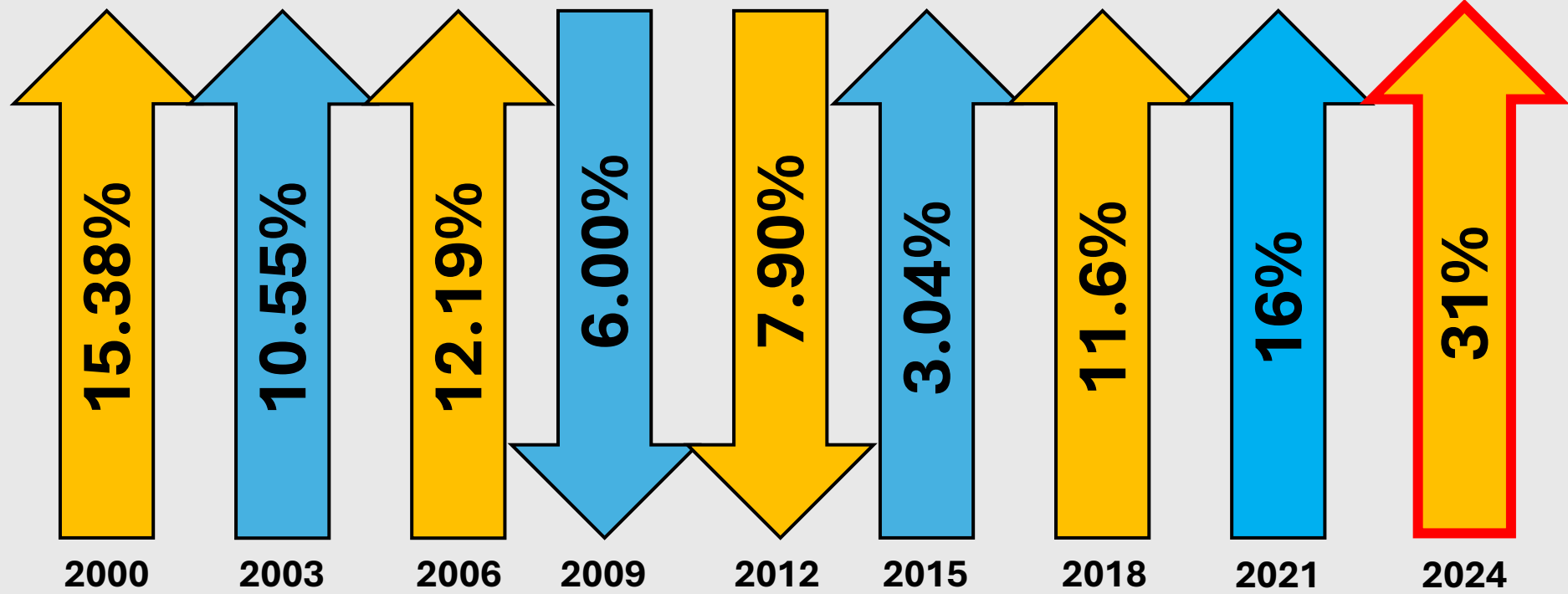
11/30/2023

-  Cities (avg. 74.6%)
-  Villages (avg. 77.3%)
-  Townships (avg. 75%)

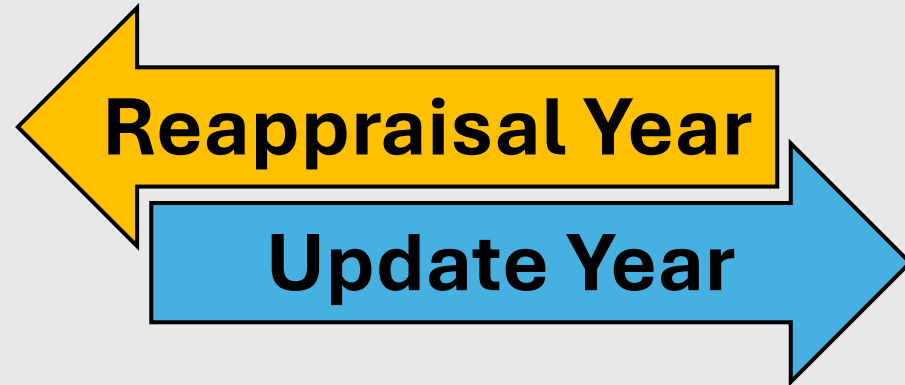
County Value as percentage of Sale Price



Past Value Adjustments for Lorain County



* Only Residential values were adjusted in 2015



Informal Hearing Process

- Courtesy mailer to owners of all parcels with buildings.
- Four locations scheduled for public hearings to review.
- **1200** – 15 minute appointments at each location.
- Appointments made online using link in the mailer, or phone call to Auditor's Office.
- Informal hearing period ended September 30, 2024

LCCC – Ridge Campus

August 5th to 8th

40,825 parcels

Heritage Presbyterian Church

August 12th to 15th

34,899 parcels

Lodge of New Russia Township

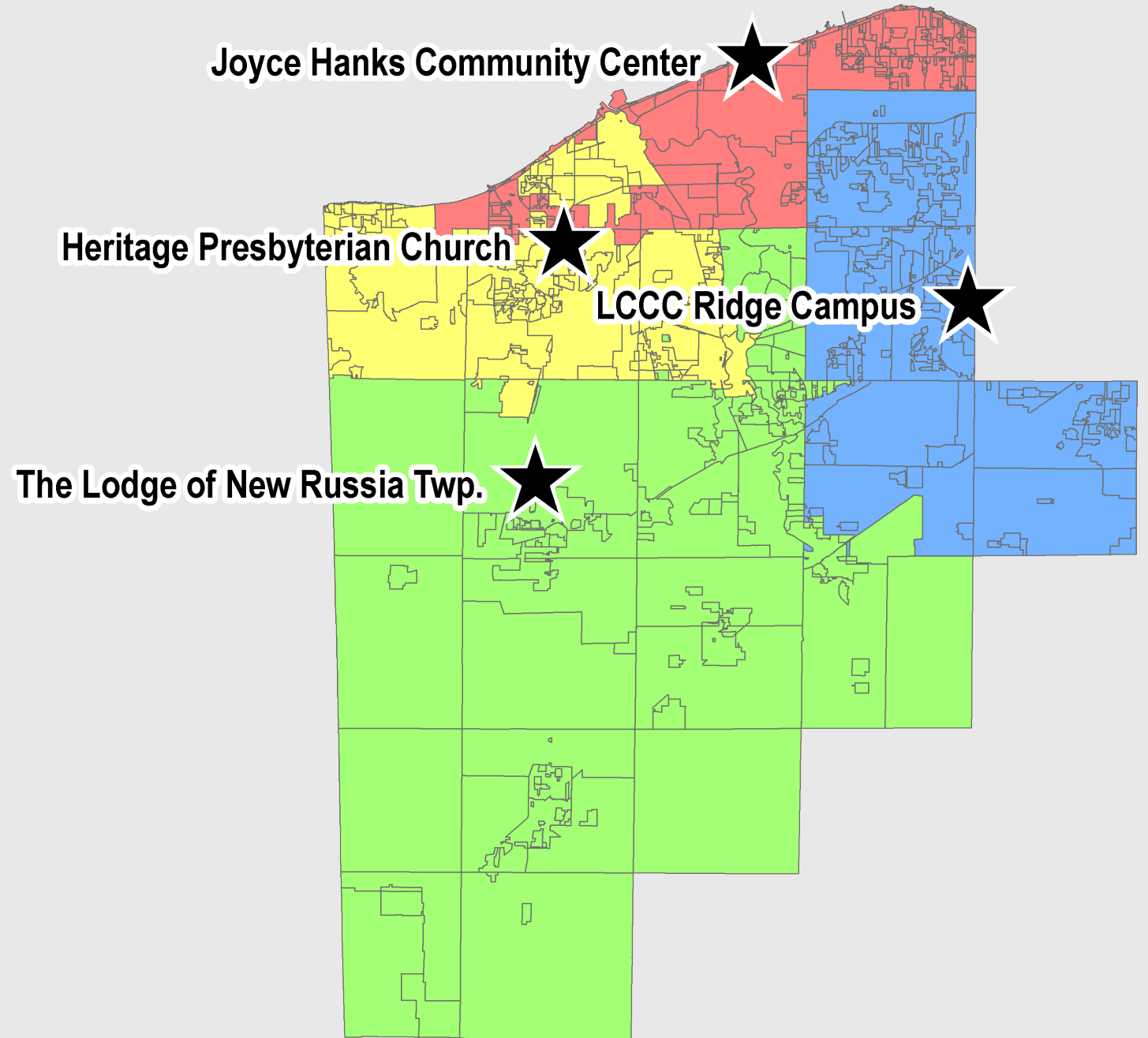
August 26th to August 29th

34,307 parcels

Joyce Hanks Community Center

September 9th to 12th

37,615 parcels





2024 Reappraisal Fiscal Impact: Inside Millage

Inside Millage

- Up to 10 mills per tax district
- Unvoted millage
- Millage rate moves directly correlated to property value

Townships:

2024 Estimated Inside Millage Revenue Change

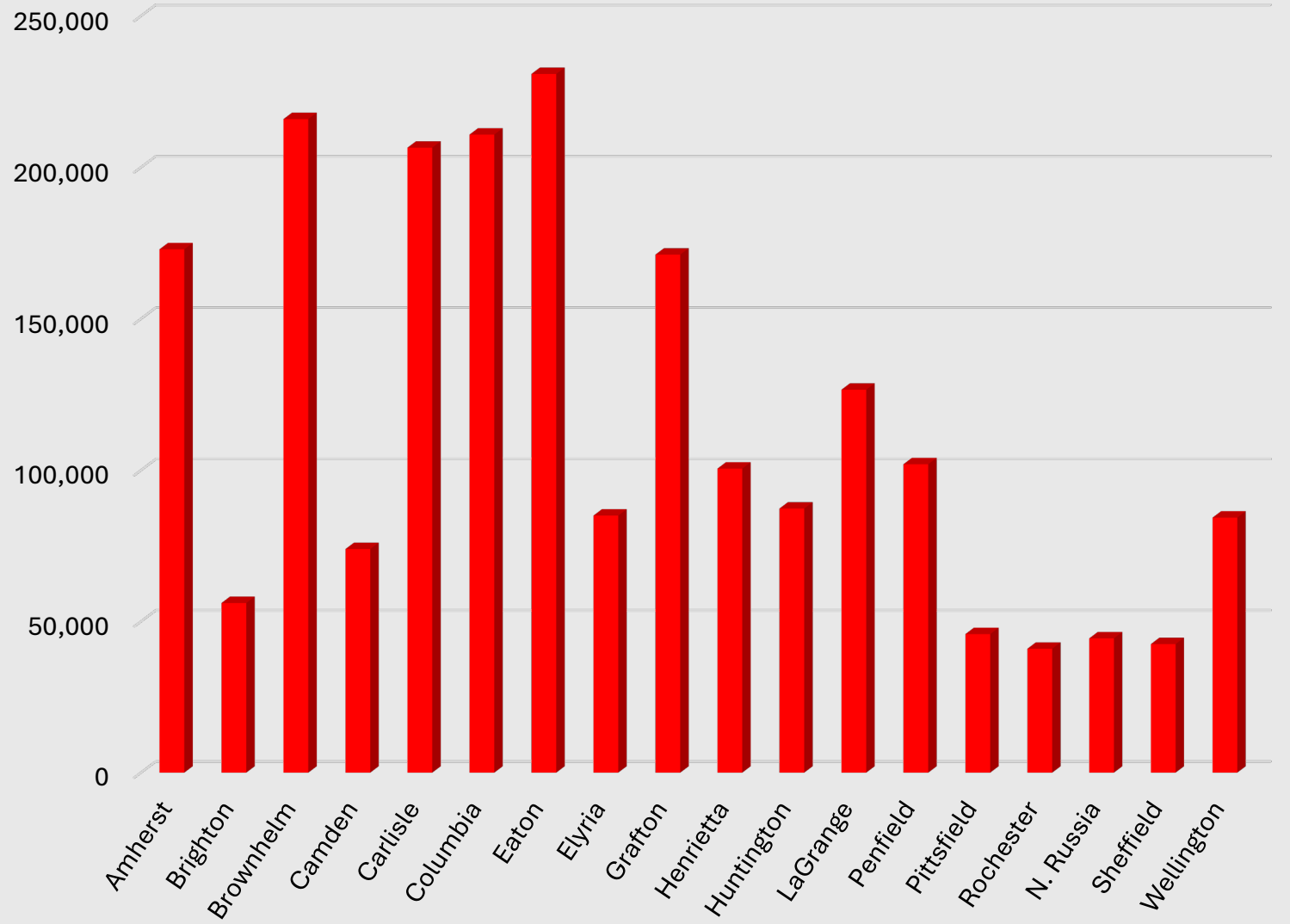
(inside millage only)

District	Inside Millage	2023/2024 Revenue	2024/2025 Revenue	Change
Amherst Township		493,373	666,337	172,964
Brighton Township	4.70	144,368	200,500	56,132
Brownhelm Township		662,816	878,777	215,961
Camden Township		278,458	352,442	73,984
Carlisle Township	3.00	705,351	911,870	206,519
Columbia Township	2.80	1,026,178	1,237,016	210,838
Eaton Township		759,944	990,807	230,862
Elyria Township	3.78	350,285	435,342	85,057
Grafton Township	4.76	636,933	808,149	171,216
Henrietta Township	4.70	308,155	408,711	100,556
Huntington Township	4.80	273,643	361,021	87,378
Lagrange Township		678,720	805,335	126,614
Penfield Township	3.78	276,865	378,871	102,006
Pittsfield Township	3.00	246,842	292,687	45,845
Rochester Township		75,890	116,889	40,999
New Russia Township		202,560	246,988	44,427
Sheffield Township	1.63	100,984	143,518	42,534
Wellington Township		251,510	335,897	84,388

2024
Estimated
Inside Millage
Revenue
Change

(inside millage only)

Townships



Cities/ Villages:

2024 Estimated Inside Millage Revenue Change

(inside millage only)

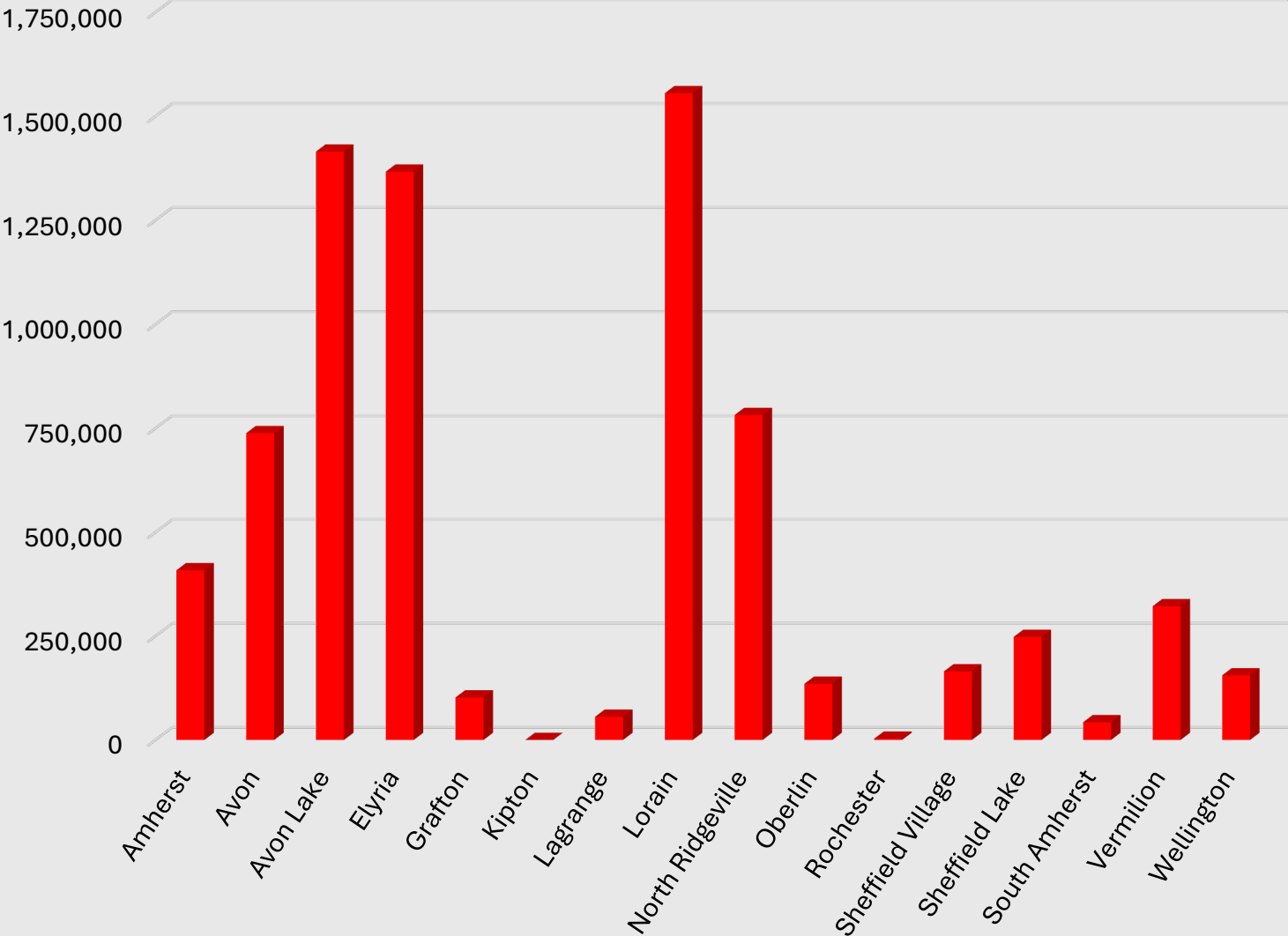
District	Inside Millage	2023/2024 Revenue	2024/2025 Revenue	Change
Amherst City	3.20	1,294,124	1,702,501	408,377
Avon City	2.60	2,949,476	3,687,575	738,099
Avon Lake City	4.20	4,974,360	6,389,280	1,414,920
Elyria City		4,386,341	5,752,991	1,366,652
Grafton Village	4.76	396,279	498,611	102,332
Kipton Village	2.90	23,696	21,651	(2,045)
Lagrange Village	2.60	215,150	270,924	55,774
Lorain City		4,604,046	6,159,369	1,555,321
North Ridgeville City	2.30	2,834,427	3,616,149	781,722
Oberlin City		483,611	618,820	135,208
Rochester Village	3.00	9,094	12,177	3,083
Sheffield Village	3.60	782,034	947,098	165,064
Sheffield Lake City	3.60	715,554	963,541	247,987
South Amherst Village	3.70	133,274	176,024	42,750
Vermilion City	3.25	1,129,506	1,451,306	321,800
Wellington Village	4.10	479,508	635,014	155,506

Cities & Villages

2022 Estimated Inside Millage

Revenue Change

(inside millage only)



Schools:

2024 Estimated Inside Millage Revenue Change

(inside millage only)

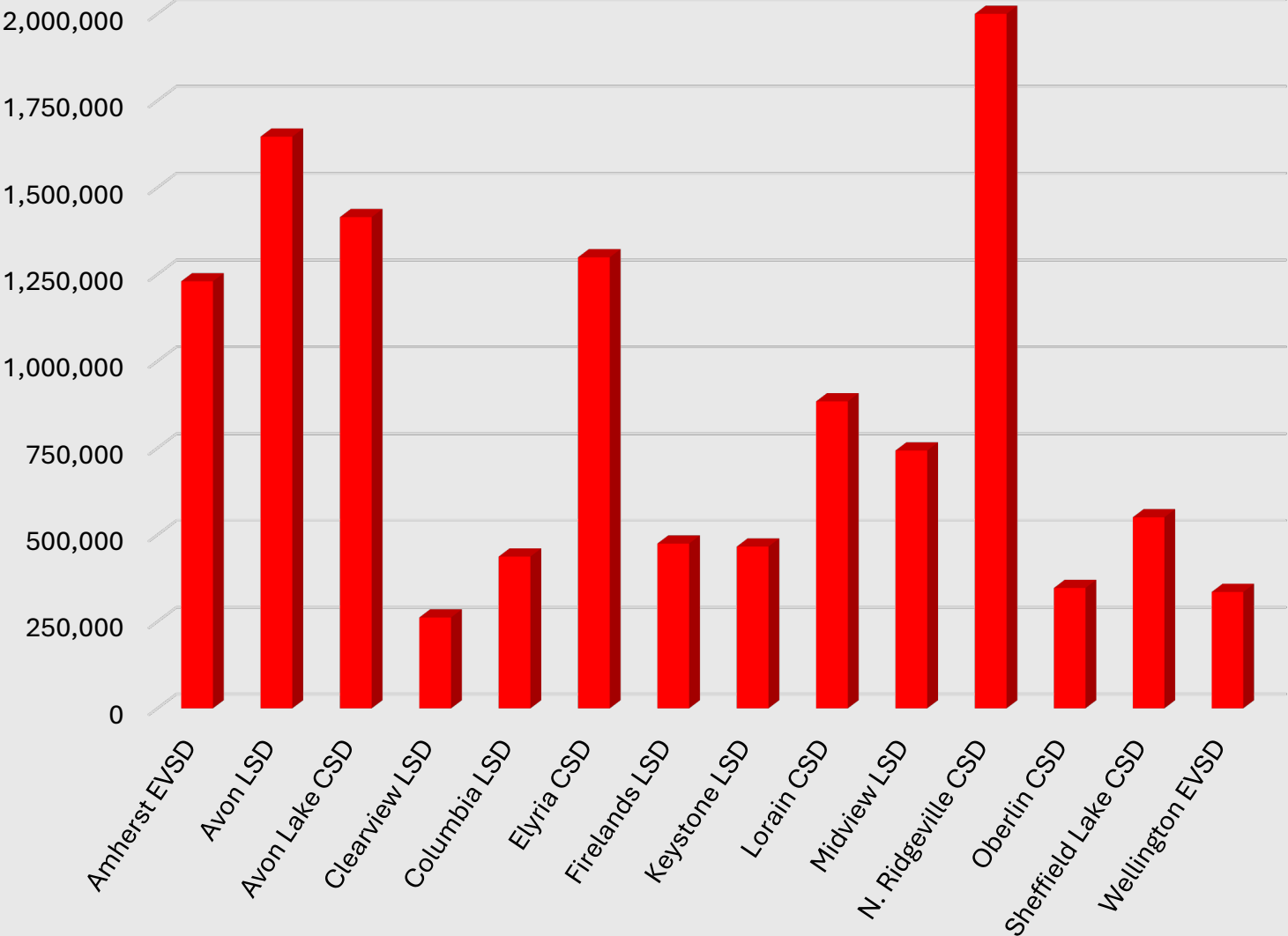
District	Inside Millage	2023/2024 Revenue	2024/2025 Revenue	Change
Amherst EVSD	5.20	3,787,402	5,017,483	1,230,081
Avon LSD	5.80	6,579,600	8,226,128	1,646,528
Avon Lake CSD	4.20	4,974,360	6,389,280	1,414,920
Clearview LSD	6.77	685,418	947,387	261,969
Columbia LSD	5.10	1,764,378	2,201,824	437,447
Elyria CSD	4.20	4,170,553	5,469,766	1,299,213
Firelands LSD	3.70	1,561,963	2,036,901	474,938
Keystone LSD	4.62	1,813,808	2,280,060	466,252
Lorain CSD	3.44	2,451,664	3,336,191	884,527
Midview LSD	3.64	2,696,734	3,439,804	743,070
North Ridgeville CSD	6.10	7,517,394	9,590,656	2,073,262
Oberlin CSD	5.40	1,521,946	1,869,000	347,054
Sheffield Lake CSD	4.80	1,996,784	2,547,519	550,735
Wellington EVSD	3.70	981,419	1,316,947	335,528

School Districts

2024 Estimated Inside Millage

Revenue Change

(inside millage only)



2024
Estimated
Inside Millage
Revenue
Change

(inside millage only)

Lorain County: General
& Debt Service Funds

Revenue Increase
\$4,235,839

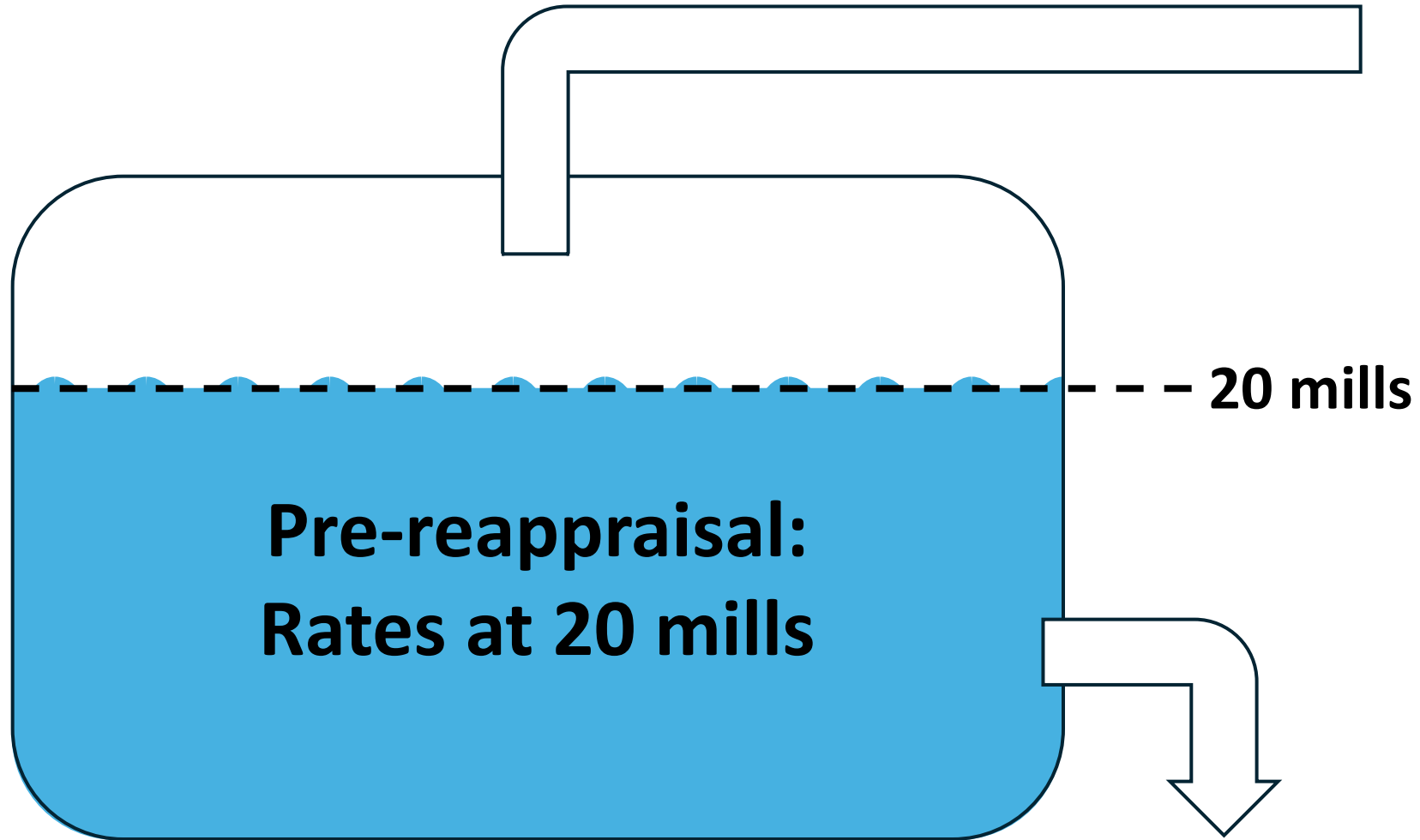
Sample Millage Rate Changes (voted millage)

Tax District	Avg Value Change	Millage Change
1	26.29%	-5.523145
2	34.63%	-8.718486
3	32.59%	-5.498630
4	35.04%	-8.992672
6	32.36%	-5.059152
7	29.53%	-8.528679
8	34.79%	-5.197783
10	27.47%	-6.862277
11	27.86%	-6.784942
12	38.76%	-5.745405
13	38.53%	-5.348608
14	44.87%	-3.363205
15	38.83%	-5.161706
16	28.75%	-3.176303

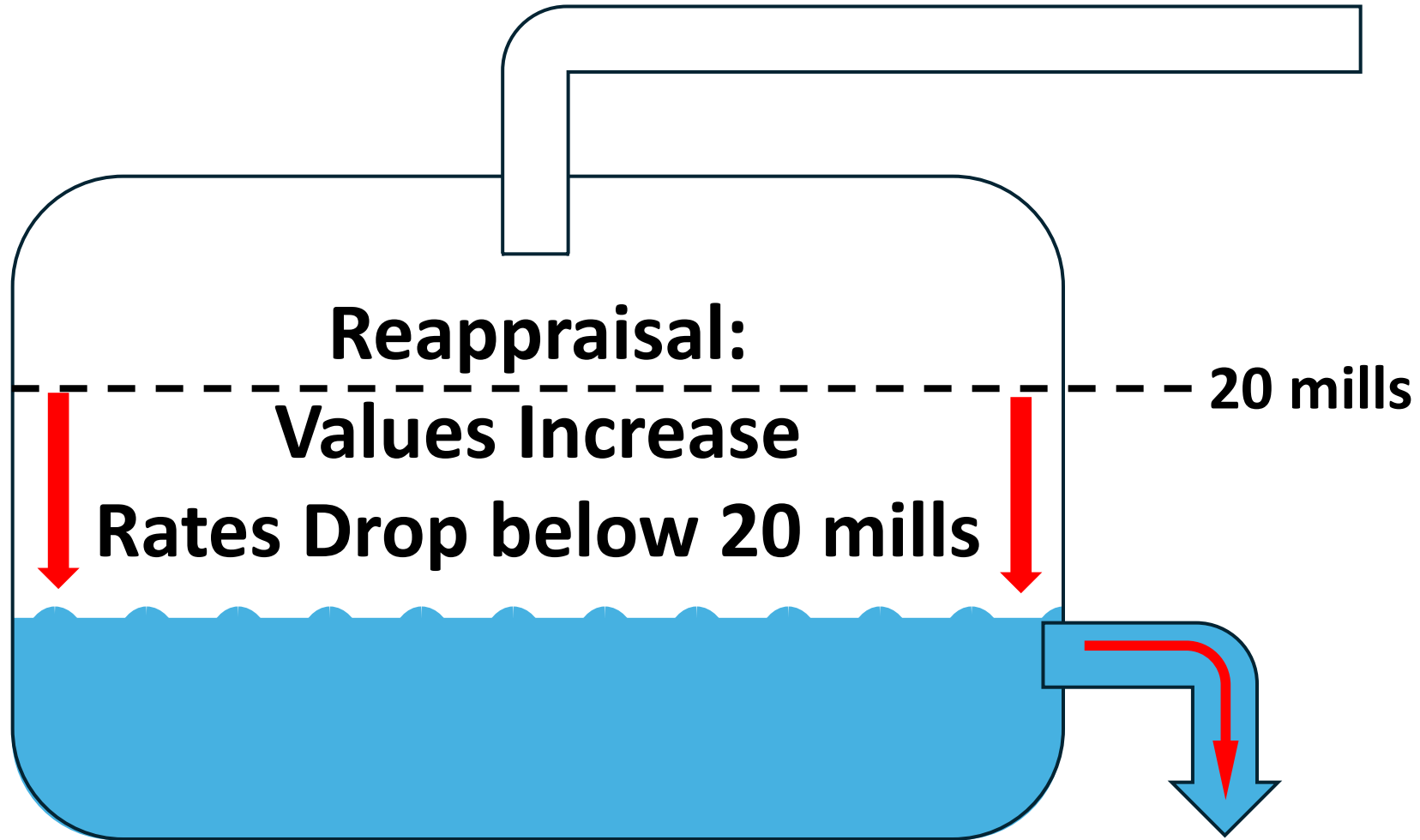


2024 Reappraisal Fiscal Impact: 20-Mill Floor

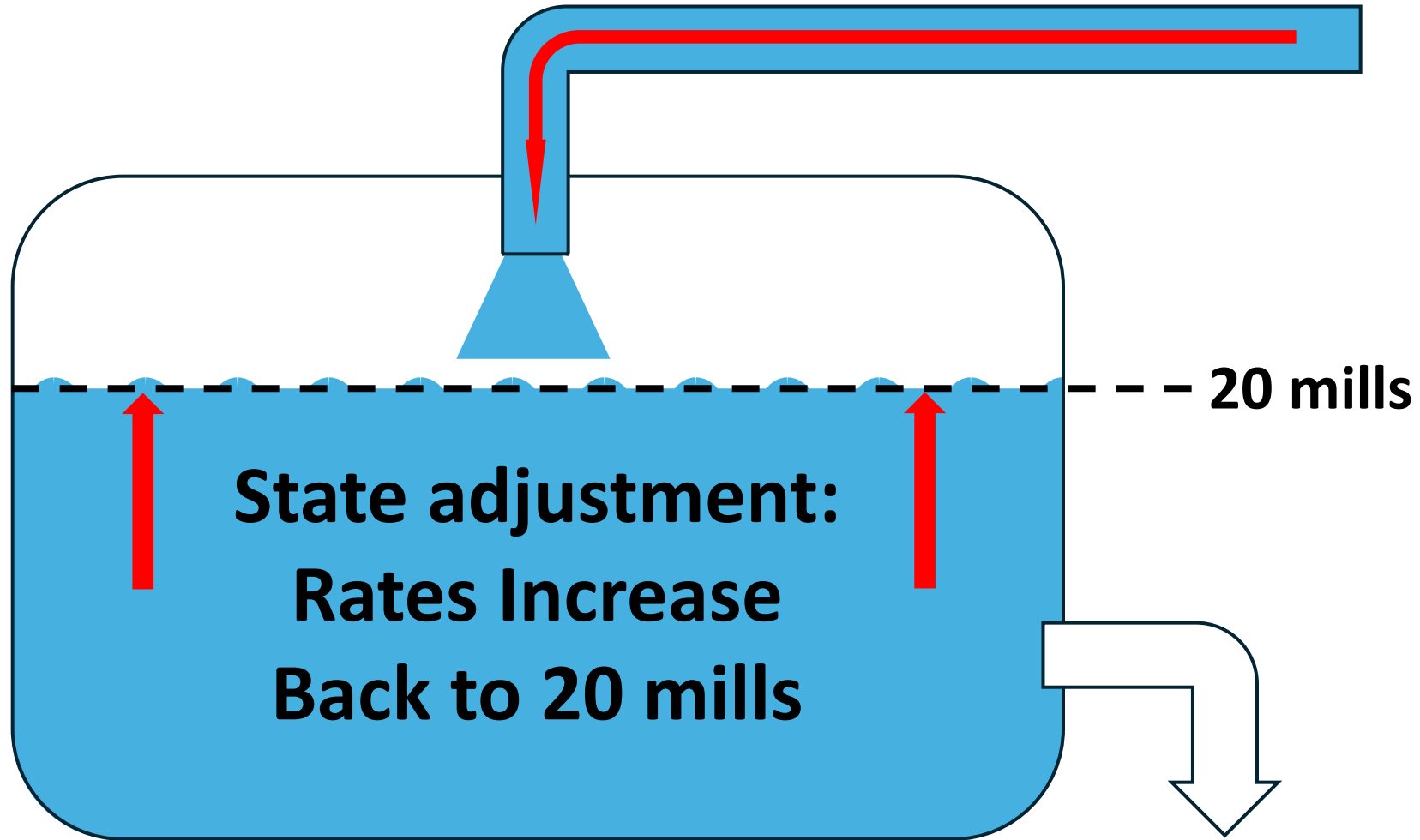
The 20-Mill Floor



The 20-Mill Floor



The 20-Mill Floor



20 Mill Floor Example – Avon Lake CSD

Before 20 Mill Adjustment – All Avon Lake CSD Tax Levy Full Rates

Inside Millage	Full Rate
GENERAL FUND - CURRENT EXPENSE	4.200
1999 BOND (\$41,800,000)	1.710
1976 CURRENT EXPENSE	24.300
1978 CURRENT EXPENSE	6.270
1992 CURRENT EXPENSE	5.750
1996 CURRENT EXPENSE	3.900
1992 CURRENT EXPENSE	4.840
2009 BOND (\$13,000,000)	0.640
2009 BOND (\$5,500,000)	0.270
1991 PERMANENT IMPROVEMENT	1.500
2009 SUBSTITUTE (RC 5705.199)	10.426
TOTAL RES/AG ALL LEVIES FULL RATE:	63.806

When calculating 20-mill floor adjustment, only current expense is used.

Inside Millage	Full Rate	State Red. Factor	Res/Ag Eff. Rate
GENERAL FUND - CURRENT EXPENSE	4.200	0.000000	4.200000
1976 CURRENT EXPENSE	24.300	0.789529	5.114445
1978 CURRENT EXPENSE	6.270	0.762139	1.491388
1992 CURRENT EXPENSE	5.750	0.618125	2.195781
1996 CURRENT EXPENSE	3.900	0.563066	1.704042
1992 CURRENT EXPENSE	4.840	0.618125	1.848275
STATE'S CALCULATION FOR 20-MILL FLOOR RES/AG	49.260		16.553931

20-MILL FLOOR PER DTE-46: 20.000019

STATE CALC FOR RES/AG EFF RATE: 16.553931

ADJUSTED INCREASE DUE TO 20-MILL FLOOR: 3.446088

20 Mill Floor Example – North Ridgeville CSD

Before 20 Mill Adjustment – All N. Ridgeville CSD Tax Levy Full Rates

Inside Millage	Full Rate
GENERAL FUND - CURRENT EXPENSE	6.100
1976 CURRENT EXPENSE	21.700
1990 CURRENT EXPENSE	4.900
1991 PERMANENT IMPROVEMENT -ongoing	2.500
2013 BOND (\$58,100,000)	1.720
2013 PERMANENT IMPROVEMENT – general	0.500
2010 SUBSTITUTE (R.C. 5705.199)	7.661
2023 BOND (\$143,015,000)	5.520
TOTAL RES/AG ALL LEVIES FULL RATE:	50.601

When calculating 20-mill floor adjustment, only current expense is used.

Inside Millage	Full Rate	State Red. Factor	Res/Ag Eff. Rate
GENERAL FUND - CURRENT EXPENSE	6.100	0.000000	6.100000
1976 CURRENT EXPENSE	21.700	0.597309	8.738394
1990 CURRENT EXPENSE	4.900	0.560291	2.154574
STATE’S CALCULATION FOR 20-MILL FLOOR RES/AG	32.700		16.992968

20-MILL FLOOR PER DTE-46: 20.000005
 STATE CALC FOR RES/AG EFF RATE: 16.992968
ADJUSTED INCREASE DUE TO 20-MILL FLOOR: 3.007037

20 Mill Floor Comparison - Tax Year 2024

District	Before		After		Increase	
	Effective Rate	Revenue	Effective Rate	Revenue	Effective Rate	Revenue
Amherst EVSD	18.697193	\$14,434,150	20.000027	\$15,439,932	1.302834	\$1,005,782
Avon LSD	16.938182	\$20,238,461	20.000012	\$23,896,865	3.061830	\$3,658,404
Avon Lake CSD	16.553931	\$21,858,003	20.000019	\$26,408,258	3.446088	\$4,550,255
Black River LSD	19.086020	\$1,153,810	20.000036	\$1,209,066	0.914016	\$55,256
Clearview LSD	15.714283	\$1,611,255	20.000018	\$2,050,690	4.285735	\$439,435
Columbia LSD	17.835149	\$6,894,304	20.000027	\$7,731,153	2.164878	\$836,849
Elyria CSD	15.946061	\$14,256,174	20.000008	\$17,880,503	4.053947	\$3,624,329
Firelands LSD	15.187680	\$7,156,686	20.000023	\$9,424,341	4.812343	\$2,267,656
Keystone LSD	19.861203	\$8,016,085	20.000030	\$8,072,116	0.138827	\$56,031
Lorain CSD	18.246067	\$13,922,896	20.000034	\$15,261,283	1.753967	\$1,338,387
Mapleton LSD	19.967259	\$48,608	20.000018	\$48,688	0.032759	\$79

20 Mill Floor Comparison - Tax Year 2024

District	Before		After		Increase	
	Effective Rate	Revenue	Effective Rate	Revenue	Effective Rate	Revenue
Midview LSD	15.372886	\$12040134	20.000031	15664140.46	4.627145	\$3,624,006
New London LSD	15.61257	\$339,404	20.000016	\$434,783	4.387446	\$95,379
North Ridgeville CSD	16.992968	\$24,247,604	20.000005	\$28,538,405	3.007037	\$4,290,801
Oberlin CSD	16.370188	\$3,997,456	20.000024	\$4,883,830	3.629836	\$886,374
Olmsted Falls CSD	37.474611	\$882.585				
Sheffield Lake CSD	16.002308	\$5,988,928	20.000023	\$7,485,089	3.997715	\$1,496,161
Strongsville CSD	25.109548	\$161,641				
Vermilion LSD	16.565586	\$2,797,620	20.000023	\$3,377,633	3.434437	\$580,013
Wellington EVSD	15.806138	\$4,325,365	20.000002	\$5,473,020	4.193864	\$1,147,655
Lorain Co JVS	1.534261	\$13,267,383	2.000001	\$17,294,828	0.465740	\$4,027,445

Total 2024 Revenue increase due to the
20-Mill Floor adjustment:

\$33,980,296



2024 Reappraisal Fiscal Impact: Property Taxes

Amherst Twp. (District 1)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.396267

Taxes:

\$1,601.42

2024/2025

Market Value:

\$126,290

Assessed Value:

\$44,202

Effective Rate:

45.873122

Taxes:

\$1,804.74

Avg Value Change:

26.29%

Net Millage Change:

-5.523145

Change in Taxes:

\$203.32 | +12.70%



*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 2)

Elyria Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

62.497892

Taxes:

\$1,949.21

Avg Value Change:

34.63%

Net Millage Change:

-8.718486



Change in Taxes:

\$310.17 | 15.91%

2024/2025

Market Value:

\$134,630

Assessed Value:

\$47,121

Effective Rate:

53.779406

Taxes:

\$2,259.38

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 3)

Oberlin Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

54.998334

Taxes:

\$1,720.03

Avg Value Change:

32.59%

Net Millage Change:

-5.498630



Change in Taxes:

\$338.57 | 19.68%

2024/2025

Market Value:

\$132,590

Assessed Value:

\$46,407

Effective Rate:

49.499704

Taxes:

\$2,058.60

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Amherst Twp. (District 4)

Amherst Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

55.351437

Taxes:

\$1,726.09

Avg Value Change:

35.04%

Net Millage Change:

-8.992672



Change in Taxes:

\$229.01 | 13.27%

2024/2025

Market Value:

\$135,040

Assessed Value:

\$47,264

Effective Rate:

46.358765

Taxes:

\$1,955.10

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Amherst City (District 6)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

49.851415

Taxes:

\$1,552.29

Avg Value Change:

32.36%

Net Millage Change:

-5.059152



Change in Taxes:

\$293.58 | 18.91%

2024/2025

Market Value:

\$132,360

Assessed Value:

\$46,326

Effective Rate:

44.792263

Taxes:

\$1,845.87

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Amherst City (District 7)

Amherst Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

53.806585

Taxes:

\$1,676.96

Avg Value Change:

29.53%

Net Millage Change:

-8.528679



Change in Taxes:

\$153.73 | 9.17%

2024/2025

Market Value:

\$129,530

Assessed Value:

\$45,336

Effective Rate:

45.277906

Taxes:

\$1,830.69

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

South Amherst Village (District 8)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.856839

Taxes:

\$1,619.26

Avg Value Change:

34.79%

Net Millage Change:

-5.197783



Change in Taxes:

\$343.20 | 21.19%

2024/2025

Market Value:

\$134,790

Assessed Value:

\$47,177

Effective Rate:

46.659056

Taxes:

\$1,962.46

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Avon City (District 10)

Avon Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

61.707202

Taxes:

\$1,936.12

Avg Value Change:

27.47%

Net Millage Change:

-6.862277



Change in Taxes:

\$257.07 | 13.28%

2024/2025

Market Value:

\$127,470

Assessed Value:

\$44,615

Effective Rate:

54.844925

Taxes:

\$2,193.19

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Avon Lake City (District 11)

Avon Lake Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

60.470948

Taxes:

\$1,861.68

2024/2025

Market Value:

\$127,860

Assessed Value:

\$44,751

Effective Rate:

53.686006

Taxes:

\$2,117.58

Avg Value Change:

27.86%

Net Millage Change:

-6.784942



Change in Taxes:

\$255.90 | 13.75%

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Brighton Twp. (District 12)

Wellington Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.243441

Taxes:

\$1,622.89

Avg Value Change:

38.76%

Net Millage Change:

-5.745405



Change in Taxes:

\$383.23 | 23.61%

2024/2025

Market Value:

\$138,760

Assessed Value:

\$48,566

Effective Rate:

46.498036

Taxes:

\$2,006.12

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Brownhelm Twp. (District 13)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

50.954910

Taxes:

\$1,593.25

Avg Value Change:

38.53%

Net Millage Change:

-5.348608



Change in Taxes:

\$380.32 | 23.87%

2024/2025

Market Value:

\$138,530

Assessed Value:

\$48,486

Effective Rate:

45.606302

Taxes:

\$1,973.57

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Brownhelm Twp. (District 14)

Vermilion Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

50.791038

Taxes:

\$1,578.47

Avg Value Change:
44.87%
Net Millage Change:

-3.363205



Change in Taxes:
\$570.34 | 36.16%

2024/2025

Market Value:

\$144,870

Assessed Value:

\$50,705

Effective Rate:

47.427833

Taxes:

\$2,148.81

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Vermilion City (District 15)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

59.042033

Taxes:

\$1,835.65

Avg Value Change:

38.83%

Net Millage Change:

-5.161706



Change in Taxes:

\$488.94 | 26.64%

2024/2025

Market Value:

\$138,830

Assessed Value:

\$48,591

Effective Rate:

53.880327

Taxes:

\$2,324.59

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Vermilion City (District 16)

Vermilion Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

58.878161

Taxes:

\$1,820.87

Avg Value Change:

28.75%

Net Millage Change:

-3.176303



Change in Taxes:

\$410.40 | 22.54%

2024/2025

Market Value:

\$128,750

Assessed Value:

\$45,063

Effective Rate:

55.701858

Taxes:

\$2,231.27

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Lorain City (District 17)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.709347

Taxes:

\$1,645.66

Avg Value Change:

43.62%

Net Millage Change:

-5.306559



Change in Taxes:

\$482.75 | 29.33%

2024/2025

Market Value:

\$143,620

Assessed Value:

\$50,267

Effective Rate:

47.402788

Taxes:

\$2,128.41

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Camden Twp. (District 19)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

54.147156

Taxes:

\$1,691.79

Avg Value Change:

55.24%

Net Millage Change:

-4.871743



Change in Taxes:

\$703.82 | 41.60%

2024/2025

Market Value:

\$155,240

Assessed Value:

\$54,334

Effective Rate:

49.275413

Taxes:

\$2,395.61

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Kipton Village (District 20)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

59.311775

Taxes:

\$1,849.96

Avg Value Change:

26.52%

Net Millage Change:

-5.824358



Change in Taxes:

\$265.66 | 14.36%

2024/2025

Market Value:

\$126,520

Assessed Value:

\$44,282

Effective Rate:

53.487417

Taxes:

\$2,115.62

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 21)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

53.310636

Taxes:

\$1,689.72

Avg Value Change:

29.11%

Net Millage Change:

-9.334929



Change in Taxes:

\$110.99 | 6.57%

2024/2025

Market Value:

\$129,110

Assessed Value:

\$45,189

Effective Rate:

43.975707

Taxes:

\$1,800.71

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 22)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

54.907795

Taxes:

\$1,702.14

Avg Value Change:

31.86%

Net Millage Change:

-5.207990



Change in Taxes:

\$331.62 | 19.48%

2024/2025

Market Value:

\$131,860

Assessed Value:

\$46,151

Effective Rate:

49.699805

Taxes:

\$2,033.76

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 23)

Elyria Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

63.667446

Taxes:

\$1,994.04

Avg Value Change:

13.29%

Net Millage Change:

-8.951306



Change in Taxes:

-\$52.46 | -2.63%

2024/2025

Market Value:

\$113,290

Assessed Value:

\$39,652

Effective Rate:

54.716140

Taxes:

\$1,941.58

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Carlisle Twp. (District 24)

Oberlin Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

56.167888

Taxes:

\$1,764.85

Avg Value Change:

23.53%

Net Millage Change:

-5.731450



Change in Taxes:

\$197.05 | 11.17%

2024/2025

Market Value:

\$123,530

Assessed Value:

\$43,236

Effective Rate:

50.436438

Taxes:

\$1,961.90

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Columbia Twp. (District 25)

Columbia Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

54.935513

Taxes:

\$1,724.36

Avg Value Change:

26.12%

Net Millage Change:

-7.001433



Change in Taxes:

\$175.24 | 10.16%

2024/2025

Market Value:

\$126,120

Assessed Value:

\$44,142

Effective Rate:

47.934080

Taxes:

\$1,899.60

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Columbia Twp. (District 26)

Olmsted Falls Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

73.686552

Taxes:

\$2,331.06

Avg Value Change:

0.66%

Net Millage Change:

-12.607803



Change in Taxes:

-\$380.28 | -16.31%

2024/2025

Market Value:

\$100,660

Assessed Value:

\$35,231

Effective Rate:

61.078749

Taxes:

\$1,950.78

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Columbia Twp. (District 27)

Strongsville Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

61.935926

Taxes:

\$1,945.81

Avg Value Change:

11.67%

Net Millage Change:

-14.720197



Change in Taxes:

-\$302.71 | -15.56%

2024/2025

Market Value:

\$111,670

Assessed Value:

\$39,085

Effective Rate:

47.215729

Taxes:

\$1,643.10

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Eaton Twp. (District 28)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

53.992088

Taxes:

\$1,674.03

Avg Value Change:

26.82%

Net Millage Change:

-4.865043



Change in Taxes:

\$259.99 | 15.53%

2024/2025

Market Value:

\$126,820

Assessed Value:

\$44,387

Effective Rate:

49.127045

Taxes:

\$1,934.02

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Eaton Twp. (District 29)

Columbia Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.435962

Taxes:

\$1,644.03

Avg Value Change:

33.29%

Net Millage Change:

-6.410234



Change in Taxes:

\$281.52 | 17.12%

2024/2025

Market Value:

\$133,290

Assessed Value:

\$46,652

Effective Rate:

46.025728

Taxes:

\$1,925.55

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria City/Eaton Twp. (District 30)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

55.452088

Taxes:

\$1,718.75

Avg Value Change:

103.09%

Net Millage Change:

-4.865043



Change in Taxes:

\$1,469.21 | 85.48%

2024/2025

Market Value:

\$203,090

Assessed Value:

\$71,082

Effective Rate:

50.587045

Taxes:

\$3,187.96

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria Twp. (District 31)

Elyria Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

69.269167

Taxes:

\$2,191.94

Avg Value Change:

27.46%

Net Millage Change:

-9.910082



Change in Taxes:

\$200.38 | 9.14%

2024/2025

Market Value:

\$127,460

Assessed Value:

\$44,611

Effective Rate:

59.359085

Taxes:

\$2,392.32

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria Twp. (District 32)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

58.912357

Taxes:

\$1,887.62

Avg Value Change:

25.80%

Net Millage Change:

-10.293705



Change in Taxes:

\$72.11 | 3.82%

2024/2025

Market Value:

\$125,800

Assessed Value:

\$44,030

Effective Rate:

48.618652

Taxes:

\$1,959.73

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria City (District 33)

Elyria Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

61.189167

Taxes:

\$1,907.31

Avg Value Change:

35.37%

Net Millage Change:

-8.079717



Change in Taxes:

\$334.88 | 17.56%

2024/2025

Market Value:

\$135,370

Assessed Value:

\$47,380

Effective Rate:

53.109450

Taxes:

\$2,242.19

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria City (District 34)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.429516

Taxes:

\$1,615.41

Avg Value Change:

22.40%

Net Millage Change:

-4.336401



Change in Taxes:

\$202.09 | 12.51%

2024/2025

Market Value:

\$122,400

Assessed Value:

\$42,840

Effective Rate:

48.093115

Taxes:

\$1,817.50

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Grafton Twp. (District 35)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

55.746377

Taxes:

\$1,725.74

Avg Value Change:

44.47%

Net Millage Change:

-5.016776



Change in Taxes:

\$549.25 | 31.83%

2024/2025

Market Value:

\$144,470

Assessed Value:

\$50,565

Effective Rate:

50.729601

Taxes:

\$2,274.99

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Grafton Village (District 36)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.989516

Taxes:

\$1,632.56

Avg Value Change:

26.40%

Net Millage Change:

-4.336401



Change in Taxes:

\$266.02 | 16.29%

2024/2025

Market Value:

\$126,400

Assessed Value:

\$44,240

Effective Rate:

48.653115

Taxes:

\$1,898.58

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Henrietta Twp. (District 37)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

53.763434

Taxes:

\$1,679.72

Avg Value Change:

32.60%

Net Millage Change:

-5.700817



Change in Taxes:

\$309.82 | 18.45%

2024/2025

Market Value:

\$132,600

Assessed Value:

\$46,410

Effective Rate:

48.062617

Taxes:

\$1,989.54

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Wellington Village (District 38)

Black River Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.631747

Taxes:

\$1,608.62

All Tax Exempt Parcels

Avg Value Change:

0%

Net Millage Change:

-4.312770



Change in Taxes:

-\$133.52 | -8.30%

2024/2025

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

47.318977

Taxes:

\$1,475.10

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Huntington Twp. (District 39)

Black River Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.631747

Taxes:

\$1,608.62

Avg Value Change:

36.39%

Net Millage Change:

-4.312770



Change in Taxes:

\$403.27 | 25.07%

2024/2025

Market Value:

\$136,390

Assessed Value:

\$47,737

Effective Rate:

47.318977

Taxes:

\$2,011.89

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

LaGrange Twp. (District 40)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

53.315519

Taxes:

\$1,692.04

Avg Value Change:

31.66%

Net Millage Change:

-8.742031



Change in Taxes:

\$172.97 | 10.22%

2024/2025

Market Value:

\$131,660

Assessed Value:

\$46,081

Effective Rate:

44.573488

Taxes:

\$1,865.01

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

LaGrange Village (District 41)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

55.728730

Taxes:

\$1,776.20

Avg Value Change:

26.62%

Net Millage Change:

-9.236058



Change in Taxes:

\$102.08 | 5.75%

2024/2025

Market Value:

\$126,620

Assessed Value:

\$44,317

Effective Rate:

46.492672

Taxes:

\$1,878.28

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Lorain City (District 42)

Lorain Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

58.142081

Taxes:

\$1,802.62

Avg Value Change:

39.09%

Net Millage Change:

-11.806106



Change in Taxes:

\$204.63 | 11.35%

2024/2025

Market Value:

\$139,090

Assessed Value:

\$48,682

Effective Rate:

46.335975

Taxes:

\$2,007.25

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Lorain City (District 43)

Amherst Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

55.164517

Taxes:

\$1,724.39

Avg Value Change:

31.22%

Net Millage Change:

-8.776086



Change in Taxes:

\$184.57 | 10.70%

2024/2025

Market Value:

\$131,220

Assessed Value:

\$45,927

Effective Rate:

46.388431

Taxes:

\$1,908.96

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Lorain City (District 44)

Vermilion Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.245475

Taxes:

\$1,621.70

Avg Value Change:

48.01%

Net Millage Change:

-3.321156



Change in Taxes:

\$644.92 | 39.77%

2024/2025

Market Value:

\$148,010

Assessed Value:

\$51,804

Effective Rate:

48.924319

Taxes:

\$2,266.62

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Lorain City (District 45)

Clearview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.635662

Taxes:

\$1,596.94

Avg Value Change:

38.46%

Net Millage Change:

-9.159117



Change in Taxes:

\$231.17 | 14.48%

2024/2025

Market Value:

\$138,460

Assessed Value:

\$48,461

Effective Rate:

42.476545

Taxes:

\$1,828.11

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Penfield Twp. (District 46)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

55.320093

Taxes:

\$1,751.91

Avg Value Change:

39.94%

Net Millage Change:

-9.774784



Change in Taxes:

\$267.37 | 15.26%

2024/2025

Market Value:

\$139,940

Assessed Value:

\$48,979

Effective Rate:

45.545309

Taxes:

\$2,019.28

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Pittsfield Twp. (District 47)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

54.485162

Taxes:

\$1,729.43

Avg Value Change:

32.33%

Net Millage Change:

-9.748447



Change in Taxes:

\$150.28 | 8.69%

2024/2025

Market Value:

\$132,330

Assessed Value:

\$46,316

Effective Rate:

44.736715

Taxes:

\$1,879.71

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Pittsfield Twp. (District 48)

Oberlin Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

57.342414

Taxes:

\$1,804.56

2024/2025

Market Value:

\$140,260

Assessed Value:

\$49,091

Effective Rate:

51.197446

Taxes:

\$2,263.74

Avg Value Change:
40.26%
Net Millage Change:
-6.144968



Change in Taxes:
\$459.18 | 25.45%

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Pittsfield Twp. (District 49)

Wellington Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

49.769766

Taxes:

\$1,550.23

Avg Value Change:

34.69%

Net Millage Change:

-5.518090



Change in Taxes:

\$307.45 | 19.83%

2024/2025

Market Value:

\$134,690

Assessed Value:

\$47,142

Effective Rate:

44.251676

Taxes:

\$1,857.68

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

North Ridgeville City (District 50)

North Ridgeville Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

64.248069

Taxes:

\$2,022.29

2024/2025

Market Value:

\$127,600

Assessed Value:

\$44,660

Effective Rate:

56.709133

Taxes:

\$2,279.68

Avg Value Change:

27.60%

Net Millage Change:

-7.538936



Change in Taxes:

\$257.39 | 12.73%

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Rochester Twp. (District 51)

New London Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

44.987097

Taxes:

\$1,396.05

Avg Value Change:

57.61%

Net Millage Change:

-2.677597



Change in Taxes:

\$689.14 | 49.36%

2024/2025

Market Value:

\$157,610

Assessed Value:

\$55,164

Effective Rate:

42.309500

Taxes:

\$2,085.19

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Rochester Twp. (District 52)

Mapleton Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

45.171162

Taxes:

\$1,399.31

Avg Value Change:

68.79%

Net Millage Change:

-3.892665



Change in Taxes:

\$764.04 | 54.60%

2024/2025

Market Value:

\$168,790

Assessed Value:

\$59,077

Effective Rate:

41.278497

Taxes:

\$2,163.35

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Rochester Twp. (District 53)

Wellington Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

49.169122

Taxes:

\$1,518.15

Avg Value Change:

58.75%

Net Millage Change:

-5.476255



Change in Taxes:

\$628.21 | 41.38%

2024/2025

Market Value:

\$158,750

Assessed Value:

\$55,563

Effective Rate:

43.692867

Taxes:

\$2,146.36

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Rochester Village (District 54)

New London Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

47.956327

Taxes:

\$1,496.82

Avg Value Change:

35.46%

Net Millage Change:

-3.087087



Change in Taxes:

\$412.41 | 27.55%

2024/2025

Market Value:

\$135,460

Assessed Value:

\$47,411

Effective Rate:

44.869240

Taxes:

\$1,909.23

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Rochester Village (District 55)

Wellington Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

52.138352

Taxes:

\$1,618.93

Avg Value Change:

36.06%

Net Millage Change:

-5.885745



Change in Taxes:

\$338.27 | 20.89%

2024/2025

Market Value:

\$136,060

Assessed Value:

\$47,621

Effective Rate:

46.252607

Taxes:

\$1,957.20

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

New Russia Twp. (District 56)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

50.801335

Taxes:

\$1,606.02

Avg Value Change:

0.51%

Net Millage Change:

-8.933683



Change in Taxes:

-\$274.46 | -17.09%

2024/2025

Market Value:

\$100,510

Assessed Value:

\$35,179

Effective Rate:

41.867652

Taxes:

\$1,331.56

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

New Russia Twp. (District 57)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

50.056520

Taxes:

\$1,562.55

Avg Value Change:

29.98%

Net Millage Change:

-5.354719



Change in Taxes:

\$250.33 | 16.02%

2024/2025

Market Value:

\$129,980

Assessed Value:

\$45,493

Effective Rate:

44.701801

Taxes:

\$1,812.88

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

New Russia Twp. (District 58)

Oberlin Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

53.658587

Taxes:

\$1,681.15

Avg Value Change:

34.04%

Net Millage Change:

-5.330204



Change in Taxes:

\$353.97 | 21.06%

2024/2025

Market Value:

\$134,040

Assessed Value:

\$46,914

Effective Rate:

48.328383

Taxes:

\$2,035.12

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

South Amherst Village (District 59)

Firelands Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.256839

Taxes:

\$1,600.88

Avg Value Change:

29.69%

Net Millage Change:

-5.197783



Change in Taxes:

\$263.50 | 16.46%

2024/2025

Market Value:

\$129,690

Assessed Value:

\$45,392

Effective Rate:

46.059056

Taxes:

\$1,864.38

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Oberlin City (District 60)

Oberlin Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

60.047190

Taxes:

\$1,876.80

Avg Value Change:

31.70%

Net Millage Change:

-6.112756



Change in Taxes:

\$348.91 | 18.59%

2024/2025

Market Value:

\$131,700

Assessed Value:

\$46,095

Effective Rate:

53.934434

Taxes:

\$2,225.71

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Sheffield Twp. (District 61)

Clearview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

59.333554

Taxes:

\$1,838.49

Avg Value Change:

54.38%

Net Millage Change:

-12.197730



Change in Taxes:

\$420.26 | 22.86%

2024/2025

Market Value:

\$154,380

Assessed Value:

\$54,033

Effective Rate:

47.135824

Taxes:

\$2,258.75

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Sheffield Lake City (District 64)

Sheffield Lake Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

66.520300

Taxes:

\$2,072.50

Avg Value Change:

34.89%

Net Millage Change:

-8.078160



Change in Taxes:

\$385.35 | 18.59%

2024/2025

Market Value:

\$134,890

Assessed Value:

\$47,212

Effective Rate:

58.442140

Taxes:

\$2,457.85

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Sheffield Village (District 65)

Sheffield Lake Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

61.268029

Taxes:

\$1,909.11

Avg Value Change:

29.12%

Net Millage Change:

-6.672913



Change in Taxes:

\$289.06 | 15.14%

2024/2025

Market Value:

\$129,120

Assessed Value:

\$45,192

Effective Rate:

54.595116

Taxes:

\$2,198.17

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Wellington Twp. (District 66)

Wellington Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

50.119966

Taxes:

\$1,557.86

2024/2025

Market Value:

\$142,530

Assessed Value:

\$49,886

Effective Rate:

44.523038

Taxes:

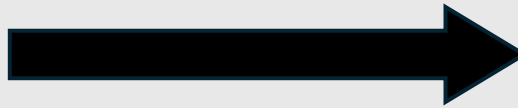
\$1,974.42

Avg Value Change:

42.53%

Net Millage Change:

-5.596928



Change in Taxes:

\$416.56 | 26.74%

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Wellington Village (District 67)

Wellington Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

51.739966

Taxes:

\$1,607.48

2024/2025

Market Value:

\$126,900

Assessed Value:

\$44,415

Effective Rate:

46.143038

Taxes:

\$1,820.86

Avg Value Change:
26.90%
Net Millage Change:
-5.596928



Change in Taxes:
\$213.38 | 13.27%

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Lorain City (District 68)

Elyria Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

63.310972

Taxes:

\$1,978.13

Avg Value Change:

46.96%

Net Millage Change:

-8.501900



Change in Taxes:

\$543.45 | 27.47%

2024/2025

Market Value:

\$146,960

Assessed Value:

\$51,436

Effective Rate:

54.809072

Taxes:

\$2,521.58

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria City (District 70)

Keystone Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

50.412357

Taxes:

\$1,590.12

Avg Value Change:

151.02%

Net Millage Change:

-8.463340



Change in Taxes:

\$1,734.32 | 109.07%

2024/2025

Market Value:

\$251,020

Assessed Value:

\$87,857

Effective Rate:

41.979017

Taxes:

\$3,324.44

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Elyria City/Carlisle Twp. (District 71)

Midview Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

Taxes:

\$ ---

District Created in 2024

Avg Value Change:

100%

Net Millage Change:

51.459805



Change in Taxes:

\$3,192.52 | 100%

2024/2025

Market Value:

\$200,000

Assessed Value:

\$70,000

Effective Rate:

51.459805

Taxes:

\$3,192.52

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

Oberlin City/Pittsfield Twp. (District 72)

Oberlin Schools

2023/2024

Market Value:

\$100,000

Assessed Value:

\$35,000

Effective Rate:

Taxes:

\$ ---

District Created in 2024

Avg Value Change:

100%

Net Millage Change:

56.203497



Change in Taxes:

\$3,534.55 | 100%

2024/2025

Market Value:

\$200,000

Assessed Value:

\$70,000

Effective Rate:

56.203497

Taxes:

\$3,534.55

*Calculations above are based on non-business credit rollback and owner occupancy credit rollback

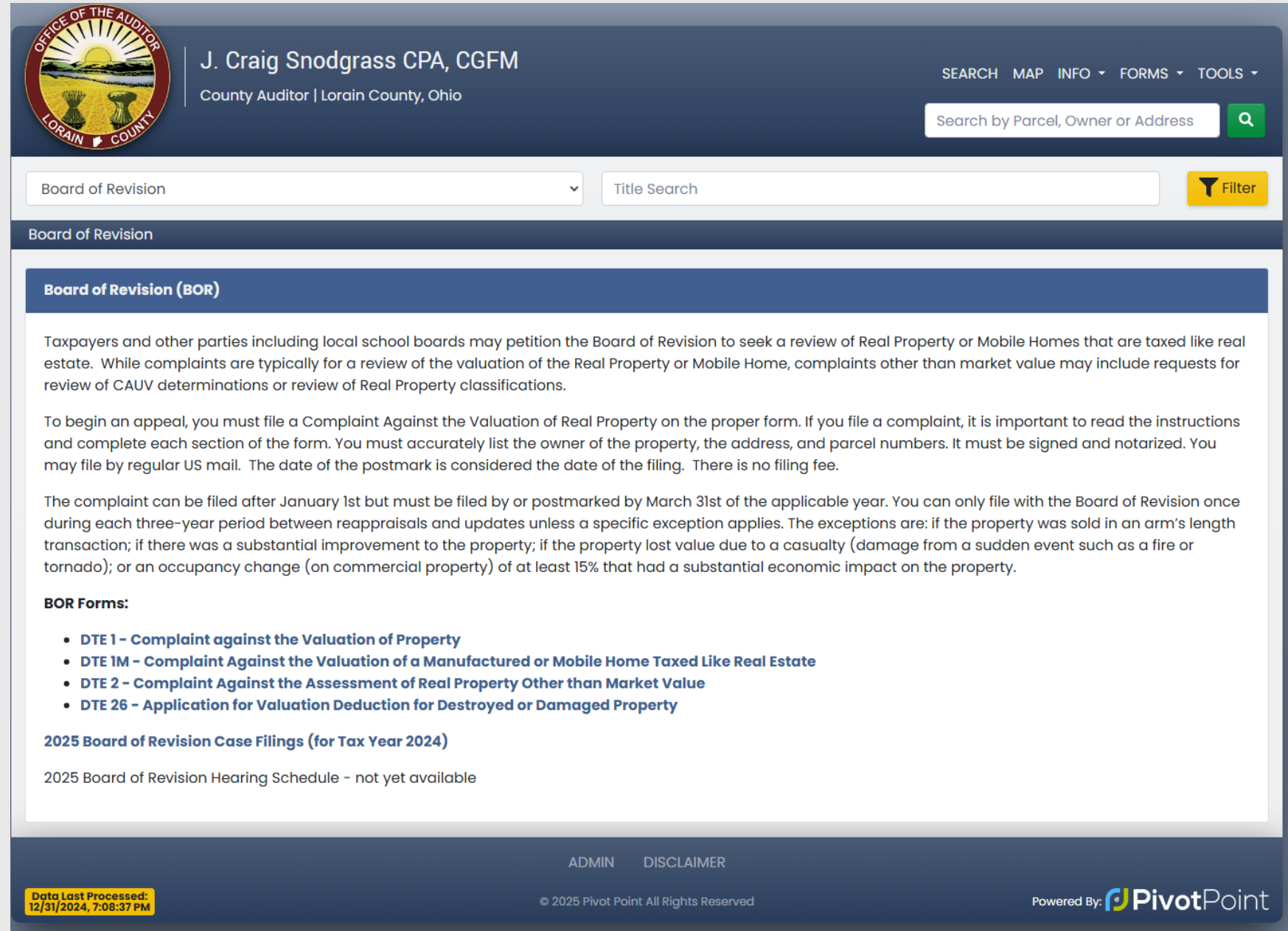


2024 Reappraisal: Board of Revision

How can
taxpayers
appeal their
VALUE?

Appeals must be
filed by:
3/31/2025

Appeals of
VALUE, not taxes



The screenshot shows the website for the Office of the Auditor, J. Craig Snodgrass CPA, CGFM, County Auditor | Lorain County, Ohio. The page features a search bar with the text "Search by Parcel, Owner or Address" and a "Filter" button. Below the search bar, there is a dropdown menu for "Board of Revision" and a "Title Search" input field. The main content area is titled "Board of Revision (BOR)" and contains the following text:

Taxpayers and other parties including local school boards may petition the Board of Revision to seek a review of Real Property or Mobile Homes that are taxed like real estate. While complaints are typically for a review of the valuation of the Real Property or Mobile Home, complaints other than market value may include requests for review of CAUV determinations or review of Real Property classifications.

To begin an appeal, you must file a Complaint Against the Valuation of Real Property on the proper form. If you file a complaint, it is important to read the instructions and complete each section of the form. You must accurately list the owner of the property, the address, and parcel numbers. It must be signed and notarized. You may file by regular US mail. The date of the postmark is considered the date of the filing. There is no filing fee.

The complaint can be filed after January 1st but must be filed by or postmarked by March 31st of the applicable year. You can only file with the Board of Revision once during each three-year period between reappraisals and updates unless a specific exception applies. The exceptions are: if the property was sold in an arm's length transaction; if there was a substantial improvement to the property; if the property lost value due to a casualty (damage from a sudden event such as a fire or tornado); or an occupancy change (on commercial property) of at least 15% that had a substantial economic impact on the property.

BOR Forms:

- **DTE 1 – Complaint against the Valuation of Property**
- **DTE 1M – Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Estate**
- **DTE 2 – Complaint Against the Assessment of Real Property Other than Market Value**
- **DTE 26 – Application for Valuation Deduction for Destroyed or Damaged Property**


2025 Board of Revision Case Filings (for Tax Year 2024)

2025 Board of Revision Hearing Schedule - not yet available

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Lorain County Board of Revision

Cases Filed
by tax year

Tax Year:	BOR Cases:
2012	1,849
2013	855
2014	599
2015	735
2016	557
2017	404
2018	1,306
2019	349
2020	260
2021	481
2022	179
2023	129

Reappraisal Year

Update Year

Tax Reduction Programs

Homestead Exemption

Who qualifies?

- Seniors age 65+ (household income less than \$38,600)
- Permanently & totally disabled (income less than \$38,600)
- Military veterans with 100% disability
- Surviving spouse of qualified person (must be age 59+)
- Surviving Spouse of first responder killed in line of duty

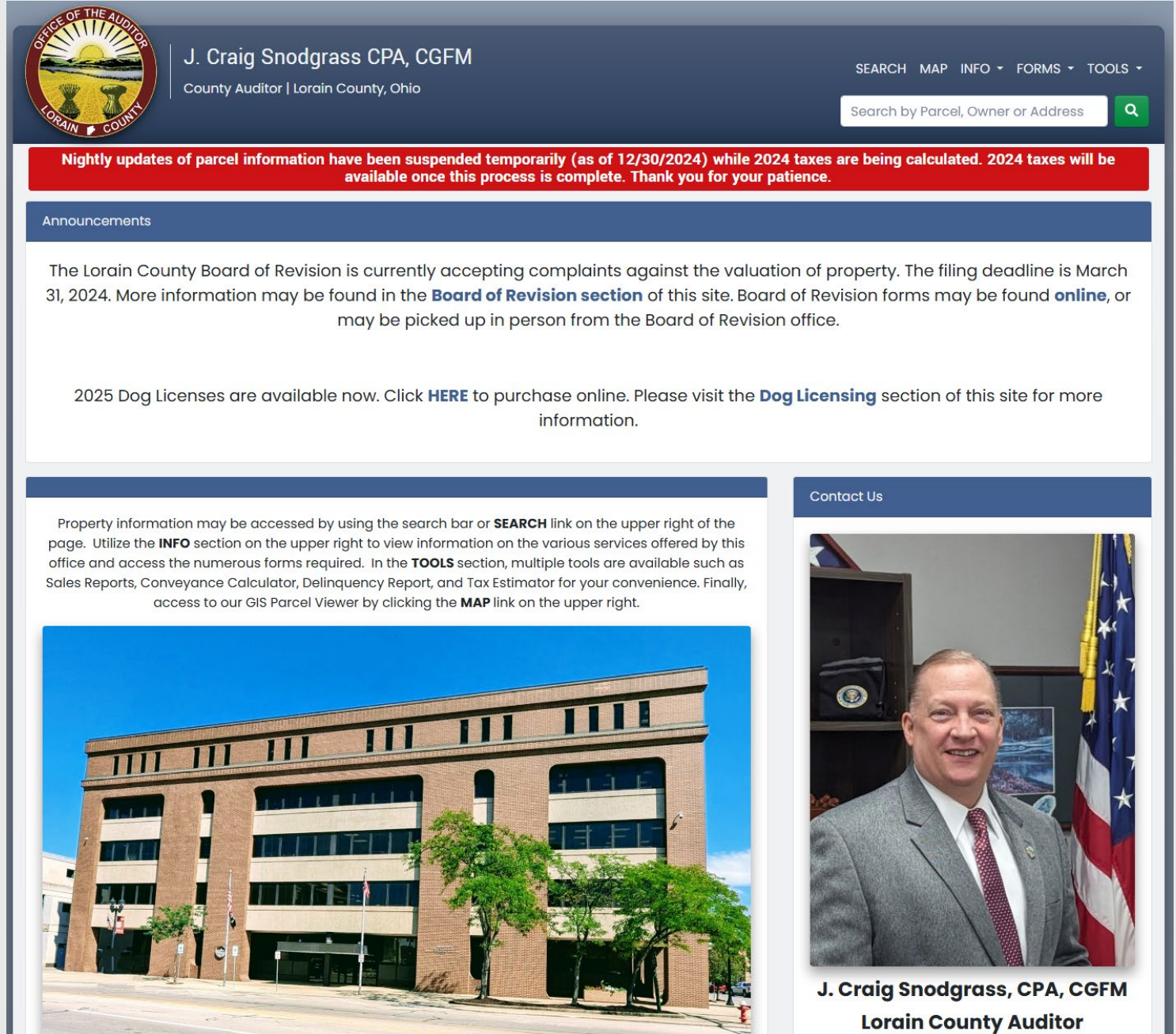
Owner Occupancy Credit

Qualifications?

- Parcels that are owner occupied
- Application must be on file with County Auditor

A copy of this presentation will be available for viewing on the NEW Lorain County Auditor's website:

Loraincountyauditor.gov



The screenshot shows the website for J. Craig Snodgrass CPA, CGFM, County Auditor of Lorain County, Ohio. The header includes the office logo, the auditor's name and title, and navigation links for SEARCH, MAP, INFO, FORMS, and TOOLS. A search bar is located in the top right corner. A red banner at the top of the main content area states: "Nightly updates of parcel information have been suspended temporarily (as of 12/30/2024) while 2024 taxes are being calculated. 2024 taxes will be available once this process is complete. Thank you for your patience." Below this is an "Announcements" section with two paragraphs: one regarding the Board of Revision's complaint filing deadline (March 31, 2024) and another about 2025 Dog Licenses being available for purchase. A "Contact Us" section features a photograph of J. Craig Snodgrass, CPA, CGFM, and his name and title below it. A large photograph of the Lorain County Auditor's office building is also visible.

Lorain County Auditor

Questions?



www.loraincounty.com/auditor

auditor@lcauditor.com

440-329-5207