

## 2023 BOR

BOR #	NAME	PARCEL	Current True Value	Owner's Proposed True Value	Difference in value From Current Value and Accepted Value
23-1	HARDWICK, DANIEL	17-00498.004	156,760.00	91,515.00	\$ (65,245.00)
23-2	PARRISH, JAMES	01-00862.000	69,420.00	47,880.00	\$ (21,540.00)
23-3	BLOORE, DAVID	66-0560.000	57,640.00	15,000.00	\$ (42,640.00)
23-4	CLUTTER, YVONNE TRUSTEE	15-00195.000	359,480.00	229,000.00	\$ (130,480.00)
23-5	FINN, GEOFFREY & KARA	59-02199.000 59-02198.000 59-02200.000	680,380.00	535,000.00	\$ (145,380.00)
23-6	BEVERIDGE, YVONNE TRUSTEE	01-00953.000	62,250.00	38,325.00	\$ (23,925.00)
23-7	WHITE, JANET E	66-03135.000	127,450.00	91,690.00	\$ (35,760.00)
23-8	LEWIS, KURT & KAREN	66-02672.000	153,050.00	91,000.00	\$ (62,050.00)
23-9	BOSTON, CURTIS	40-00312.002	88,950.00	33,852.00	\$ (55,098.00)
23-10	SMITH, DOUGLAS & DEBORAH	21-00120.000	173,200.00	148,020.00	\$ (25,180.00)
23-11	YOUNG, JOSHUA & TIRZA	58-00417.004	347,770.00	250,000.00	\$ (97,770.00)
23-12	SCOTT, DREMA	35-00127.000 35-00128.000	286,300.00	205,000.00	\$ (81,300.00)
23-13	REYNOLDS, STEPHANIE & CALDWELL, STEVEN	26-00195.000	171,880.00	118,540.00	\$ (53,340.00)

		54-00501.000	54-			
23-14	LUFT, DANIEL TRUSTEE; LUFT, PATRICIA TRUSTEE	00502.000	54-	259,890.00	189,700.00	\$ (70,190.00)
		00503.000	54-			
		00504.000				
23-15	CROW PLEASANT STREAT LLC	66-06821.000		104,700.00	71,000.00	\$ (33,700.00)
23-16	SCHMITZ, JOSEPH TTEE; SCHMITZ MARY TTEE	39-00429.002		514,040.00	400,000.00	\$ (114,040.00)
23-17	CASEY, WILLIAM & NANCY	53-00264.002		370,870.00	285,280.00	\$ (85,590.00)
23-18	CASEY RENTALS LLC	66-03937.000		307,270.00	231,060.00	\$ (76,210.00)
		66-06371.000				
		53-00264.003				
23-19	CASEY RENTALS LLC	54-00401.000	54-	261,920.00	203,060.00	\$ (58,860.00)
		00403.000				
23-20	CASEY RENTALS LLC	66-04683.000		170,980.00	135,000.00	\$ (35,980.00)
		66-05326.000				
23-21	AMOS, CECILIA TRUSTEE	24-00218.000		860,800.00	550,000.00	\$ (310,800.00)
23-22	HAMMEL MARK & EMILY	43-00281.003		368,940.00	333,640.00	\$ (35,300.00)
23-23	NORDYKE, KRISTIN TRUSTEE	17-01358.017		583,850.00	543,591.00	\$ (40,259.00)
23-24	NORRIS, JOHN & KAREN	21-00045.002		193,410.00	150,000.00	\$ (43,410.00)
23-25	AUNE, KEVEN	26-00257.000	26-	161,780.00	111,570.00	\$ (50,210.00)
		00203.000	26-			
		00202.000				
		01-00471.000				
23-26	HUGGINS, RICHARD & SUSAN	01-00472.000		165,050.00	148,444.00	\$ (16,606.00)
		01-01043.000				
		01-01044.000				
23-27	BILLS JEFFREY & DINORAH	23-00031.000		306,920.00	291,200.00	\$ (15,720.00)
23-28	CONIGY, THOMAS & ANGELA	17-01116.008		72,260.00	51,265.00	\$ (20,995.00)

23-29	HALLAM, CAROLYN	35-00129.000		265,490.00	185,000.00	\$ (80,490.00)
23-30	MADDUX, TONY & KELLY	58-00086.008 00502.000	58-	571,380.00	394,060.00	\$ (177,320.00)
23-31	SEALS, JAMES & BRANDY	01-01226.009		108,880.00	95,000.00	\$ (13,880.00)
23-32	ORANGE, RICHARD	65-00966.000 01437.000	65-	125,950.00	95,330.00	\$ (30,620.00)
23-33	POKOSH, BRADLEY	65-00941.002		304,400.00	272,909.00	\$ (31,491.00)
23-34	LINGEL, CLINTEN; MARY ANN; BENJAMIN; TRESSA	51-00090.001 00090.003	51-	1,107,410.00	696,963.00	\$ (410,447.00)
23-35	BRICKER, DOUGLAS	01-00121.001 00121.002	01-	187,260.00	?	
23-36	STENGER, GAIL & DARLENE	66-09951.012		495,660.00	390,000.00	\$ (105,660.00)
23-37	EVANS, DONALD & TERESA	66-03409.000		179,270.00	123,630.00	\$ (55,640.00)
23-38	PFLEGER, PAUL & ANNETTE	27-00446.000		205,490.00	141,720.00	\$ (63,770.00)
23-39	CAMPBELL, JOHN	59-02150.000		168,570.00	137,530.00	\$ (31,040.00)
23-40	HERSHBERGER, NOAH & MARY	61-00103.008		215,250.00	90,000.00	\$ (125,250.00)
23-41	DORAN, JEFFREY	17-00600.004		92,510.00	48,000.00	\$ (44,510.00)
23-42	KASSON, KENNETH	18-00310.000		160,960.00	80,000.00	\$ (80,960.00)
23-43	OSWALD, MARTIN	42-00400.002		-	-	\$ -
23-44	CASHELL, DAVID & BARBARA	10-00017.000 00022.002 00033.001	10-	699,130.00	625,430.00	\$ (73,700.00)
23-45	BOWER, TERRI	25-00161.000		225,380.00	198,000.00	\$ (27,380.00)

23-46	ALVERSON, GARY TRUSTEE	01-01304.000		285,970.00	225,000.00	\$ (60,970.00)
23-47	REARGUARD CAPITAL LLC (DAVID RUPP)	66-03739.000 03740.000	66-	116,090.00	80,000.00	\$ (36,090.00)
23-48	BURNSIDE, MARGARET	32-00397.000		281,990.00	202,877.00	\$ (79,113.00)
23-49	ELLISON, RONALD & PEGGY TRUSTEES	65-00230.000		151,190.00	115,000.00	\$ (36,190.00)
23-50	DEAN, JAMES & JOYCE	21-00838.001		717,130.00	558,000.00	\$ (159,130.00)
23-51	DEAN, JAMES & JOYCE	22-00214.000		165,040.00	120,000.00	\$ (45,040.00)
23-52	GREEN, MARY	66-05600.000		122,670.00	80,000.00	\$ (42,670.00)
23-53	O'BRIEN, MOYAN TRUSTEE	13-00319.001		319,610.00	247,812.00	\$ (71,798.00)
23-54	MOSE & MARY GLICK	41-00557.000		634,390.00	475,000.00	\$ (159,390.00)
23-55	KANAGY, PAUL & KRISTIN	01-00104.001		339,550.00	277,550.00	\$ (62,000.00)
23-56	BALES, GABRIELE	44-00029.000		110,930.00	100,000.00	\$ (10,930.00)
23-57	WEAVER, BENNY & FANNIE	61-00031.012 00040.002	61-	286,320.00	229,000.00	\$ (57,320.00)
23-58	MILLER, DAVID & ELIZABETH	58-00325.001		438,700.00	280,000.00	\$ (158,700.00)
23-59	FLETCHER GORDON JR (TRUSTEE)	58-00095.001 00095.002	58-	508,710.00	479,940.00	\$ (28,770.00)
23-60	CARR, ROBERT & DEBORAH	12-02486.000		134,550.00	39,520.00	\$ (95,030.00)
23-61	GATES, CLAUDE	16-00449.000 00453.000 00507.001	16-	1,231,940.00	883,000.00	\$ (348,940.00)

23-62	GATES, CLAUDE	16-00008.000	16-00008.001	146,160.00	106,000.00	\$ (40,160.00)
		00008.003				
23-63	GATES, CLAUDE	59-00164.000		126,480.00	98,500.00	\$ (27,980.00)
23-64	THOMPSON, LINDA	66-06194.000		155,860.00	120,000.00	\$ (35,860.00)
23-65	RILEY, THOMAS & DEBORAH	22-00447.000	22-00448.000	133,110.00	95,000.00	\$ (38,110.00)
23-66	SMITH, RON & TOBY	39-00060.000		247,920.00	170,980.00	\$ (76,940.00)
23-67	BALL, ROGER JR	42-00552.006		292,540.00	242,540.00	\$ (50,000.00)
23-68	WYATT, STEVEN & JEAN TRUSTEES	64-00684.000	64-00786.000	250,960.00	197,560.00	\$ (53,400.00)
23-69	BAGGS, THOMAS & DOROTHY	35-00132.000		226,460.00	160,000.00	\$ (66,460.00)
23-70	BLACK, NANETTE; ANDORFER, MICHAEL	14-00226.000		312,510.00		
23-71	PUTNAM, DONALD & BRENDA	58-00421.001		205,540.00	120,000.00	\$ (85,540.00)
23-72	BURGER PROPERTIES LLC	66-06112.000		117,800.00	100,000.00	\$ (17,800.00)
23-73	BURGER, TIMOTHY	40-00680.001		65,050.00	45,000.00	\$ (20,050.00)
23-74	BURGER PROPERTIES LLC	12-00450.000		100,100.00	85,000.00	\$ (15,100.00)
23-75	BURGER PROPERTIES LLC	40-00215.000		64,320.00	50,000.00	\$ (14,320.00)
23-76	BURGER PROPERTIES LLC	66-02500.000		2,710.00	500.00	\$ (2,210.00)
23-77	BURGER, TIMOTHY	40-00680.000		132,090.00	120,000.00	\$ (12,090.00)

23-78	KOCHIS, MATTHEW TRUSTEE	12-02564.000	448,660.00	350,000.00	\$ (98,660.00)
23-79	WENGERD, MERVIN & KATIE	37-00753.001	403,780.00	265,090.00	\$ (138,690.00)
23-80	MCGARVEY, KEVIN & GIDGET	54-00263.000	239,140.00	133,000.00	\$ (106,140.00)
23-81	ELKINS, MICHAEL & PAMELA	44-00342.000	169,210.00	75,720.00	\$ (93,490.00)
23-82	BENTZ, BARBARA TRUSTEE	26-00334.000	1,375,960.00	1,100,000.00	\$ (275,960.00)
23-83	MILLER, HARVEY: ADA: DAN: DENA	10-00139.001	846,970.00	525,000.00	\$ (321,970.00)
23-84	YODER, HARLEY & MIRIAM	41-00048.000	188,271.00	100,000.00	\$ (88,271.00)
23-85	CLINE, TONI	16-00037.001	226,980.00	200,000.00	\$ (26,980.00)
23-86	STOCKLEY, CAROL A	29-00536.000	217,410.00	162,000.00	\$ (55,410.00)
23-87	LINGEL, CLINTEN & MARY ANN	51-00090.004	593,430.00	442,043.00	\$ (151,387.00)
23-88	MILLER, JOSEPH & SHARON	17-01209.001	711,560.00	672,475.00	\$ (39,085.00)
23-89	DALLAS, MAURICE K SR & KELLY	22-00184.000	264,960.00	215,760.00	\$ (49,200.00)
23-90	CHAPMAN, WILLIAM V	61-00433.000	43,090.00	13,000.00	\$ (30,090.00)
23-91	PAYNE, ROBERT I	49-00188.000	135,770.00	120,000.00	\$ (15,770.00)
23-92	DITZHAZY, DONN	32-00043.000	199,950.00	90,000.00	\$ (109,950.00)
23-93	PATTERSON, AMY M	08-00275.003	331,910.00	250,000.00	\$ (81,910.00)
23-94	PATTERSON, AMY M	58-00096.009	259,710.00	200,000.00	\$ (59,710.00)

		66-03560.000	66-			
		03505.000	66-			
23-95	HOEFLICH, JERRY	03504.000	66-	169,870.00	121,500.00	\$ (48,370.00)
		03502.000				
		66-03503.000				
23-96	CIOTOLA, CHRISTA L	08-00338.012		442,960.00	350,000.00	\$ (92,960.00)
23-97	DOVE, DAVID & MEGAN	25-00114.000		459,700.00	399,900.00	\$ (59,800.00)
23-98	MILLER, PAUL & ROSANNA	10-00194.002		868,590.00	777,555.00	\$ (91,035.00)
		10-00354.000				
23-99	MICK, LINDA	28-00225.000		323,780.00	260,000.00	\$ (63,780.00)
23-100	GALIPEAU, ROBERT	28-00311.000		436,530.00	350,000.00	\$ (86,530.00)
23-101	WEAVER, WILLIS R	08-00104.000		420,900.00	350,000.00	\$ (70,900.00)
23-102	MCLAUGHLIN-FERENBAUGH, PATRICIA	51-00294.001		265,690.00	250,690.00	\$ (15,000.00)
23-103	GEORGE, BARRY S & BRENDA B	35-03464.000		3,240,750.00	2,440,000.00	\$ (800,750.00)
23-104	WILLIAMS, JOHN & CHARLOTTE	26-00255.000		169,940.00	117,200.00	\$ (52,740.00)
23-105	HURLOW, C RONALD	59-02296.001		412,430.00	305,000.00	\$ (107,430.00)
23-106	SCHAAF, ISRAEL D	66-02971.000		58,660.00	20,000.00	\$ (38,660.00)
23-107	YODER, FLOYD H	41-00029.000		14,270.00	5,000.00	\$ (9,270.00)
23-108	CLUTTER, ELAINE TRUSTEE	SEE FORM				

23-109	CLUTTER, LARRY TRUSTEE	SEE FORM				
23-110	CLUTTER, YVONNE TRUSTEE; ETALS	SEE FORM				LARRY CLUTTER IS THE INDIVIDUAL FILING, HE IS THE FARM MANAGER OR OWNER FOR ALL THESE PARCELS. FILING APPEAL ON THE CAUV DECISION REGARDING CONSERVATION PRACTICES. HE IS ENROLLED IN A CONSERVATION PROGRAM WITH A PRIVATE ENTITY, BUT MOST OF THEIR FUNDING COMES FROM THE USDA'S OFFICE. PER RICK AND THE STATE BECAUSE HE DOES NOT HAVE A DIRECT CONTRACT WITH THE USDA HE DOES NOT QUALIFY FOR THE LOWER SOIL RATE THAT COMES WITH BEING ENROLLED IN A CONSERVATION PROGRAM.
23-111	CLUTTER FAMILY FARMS LLC	SEE FORM				
23-112	CLUTTER RODNEY & KRISTA; ETALS	SEE FORM				
23-113	CLUTTER RODNEY, CLUTTER TIMOTHY	SEE FORM				
23-114	CLUTTER, ELAINE & LARRY TRUSTEES	SEE FORM				
23-115	CLUTTER, YVONNE TRUSTEE	SEE FORM				
23-116	STAFFELDT, GARY & LYNN	57-00010.011 00010.010 57-00010.009	57-	514,820.00	393,000.00	\$ (121,820.00)
23-117	BRASS, STEPHEN & CYNTHIA	43-00101.005 00101.006	43-	1,776,160.00	1,231,246.00	\$ (544,914.00)
23-118	ROSS, BOBBIE	39-00131.000		174,310.00	70,000.00	\$ (104,310.00)
23-119	BONTRAGER, KATIE & IDA	42-00473.005		243,490.00	100,000.00	\$ (143,490.00)
23-120	PEALER, BETTY & JOSHUA	65-00221.000		73,930.00	60,000.00	\$ (13,930.00)
23-121	FEATHERSTONE, JAMES & PATRICIA	59-00202.017 59-00202.031		509,840.00	450,000.00	\$ (59,840.00)
23-122	HASHMAN, LARRY	66-00314.000		58,060.00	46,450.00	\$ (11,610.00)
23-123	HASHMAN, LARRY	59-02282.001		337,890.00	252,950.00	\$ (84,940.00)
23-124	HASHMAN, LARRY	66-06661.000		119,280.00	85,810.00	\$ (33,470.00)



23-125	MOORE, MICHAEL & MARCIA	47-00149.000		378,730.00	328,000.00	\$ (50,730.00)
23-126	MOORE, MIKE (MMC RENTALS LLC)	66-04179.000		145,010.00	130,500.00	\$ (14,510.00)
23-127	MOORE, MICHAEL & MARCIA	60-00601.000		131,860.00	101,430.00	\$ (30,430.00)
23-128	DUSTHIMER, SUSAN	37-00168.000		34,800.00	20,000.00	\$ (14,800.00)
23-129	BRICKER, JOHN & PATRICIA	41-00054.001		272,760.00	232,760.00	\$ (40,000.00)
23-130	WELU, MARK B & CARRIE L	35-00017.000		193,750.00	150,000.00	\$ (43,750.00)
23-131	HORN, BETTY L	59-00451.001		21,230.00	3,000.00	\$ (18,230.00)
23-132	BENDER, TODD E	60-00244.000		123,580.00	80,000.00	\$ (43,580.00)
23-133	FT PRECISION LLC	64-00354.000		11,009,550.00	9,000,000.00	\$ (2,009,550.00)
23-134	APPLE VALLEY AIR STAY LLC	69-00024.000 00025.000 00026.000	69- 69-	781,510.00	554,260.00	\$ (227,250.00)
23-135	APPLE VALLEY AIR STAY LLC	69-00021.000 69-00022.000 69-00023.000		768,350.00	544,930.00	\$ (223,420.00)
23-136	APPLE VALLEY AIR STAY LLC	69-00014.000 69-00019.000 69-00020.000		737,310.00	519,620.00	\$ (217,690.00)
23-137	HERSHBERGER, JOHN P	10-00139.006		239,410.00	155,000.00	\$ (84,410.00)

23-138	HORVATH, DONALD & GLENDA	59-00469.002	295,280.00	263,413.00	\$ (31,867.00)
23-139	REVOIR, STEVE	01-00319.000	103,670.00	71,500.00	\$ (32,170.00)
23-140	PALMER WARREN W & MOROZ TONI M	36-00416.007	205,270.00	155,000.00	\$ (50,270.00)
23-141	OAKLEAF, ADAM J	08-00130.006	142,290.00	100,500.00	\$ (41,790.00)
23-142	BLANCHARD, EDWARD J & MONICA A	21-00874.002	524,650.00	311,000.00	\$ (213,650.00)
23-143	RODDY, CHRISTOPHER & JENNIFER	53-00520.000	394,220.00	225,080.00	\$ (169,140.00)
23-144	RILEY, CAROL & JERRY	66-05555.000	144,740.00	120,000.00	\$ (24,740.00)
23-145	7450 SIMMONS CHURCH ROAD LLC	39-00050.000	521,670.00	375,000.00	\$ (146,670.00)
23-146	WAGNER, SARAH	66-01385.000	364,150.00	317,000.00	\$ (47,150.00)
23-147	RINE, STEVEN R	08-00942.001	555,790.00	504,640.00	\$ (51,150.00)
23-148	NICHOLS, RICHARD C JR & CHARLOTTE R	46-00090.001	130,700.00	50,000.00	\$ (80,700.00)
23-149	BAILEY, RONALD & DONNA	66-04087.000	159,550.00	128,760.00	\$ (30,790.00)
23-150	DIVELBISS, DAVID & STOERKEL, JENNIFER	41-00687.001	601,980.00	484,000.00	\$ (117,980.00)
23-151	FRANK, WAYNE & CHARLOTTE	03-00079.000	227,150.00	150,000.00	\$ (77,150.00)
23-152	WESTENBARGER, MICHAEL	12-01839.000 12-02496.000	308,740.00	247,529.00	\$ (61,211.00)
23-153	RUTH, PAM	47-00215.002	49,990.00	19,990.00	\$ (30,000.00)
23-154	CORRIGAN, DEBRA	59-00292.001	242,970.00	175,000.00	\$ (67,970.00)

23-155	STAHL, JOEL & BIBLE-STAHL, FAWNDA	58-00417.001		483,020.00	375,000.00	\$ (108,020.00)
23-156	PHEIFFER, KIM	39-00442.000 00442.006	39-	169,660.00	100,000.00	\$ (69,660.00)
23-157	MILLER, JOHN & KATIE	10-00139.000		930,010.00	750,000.00	\$ (180,010.00)
23-158	HEINS, MICHELE TRUSTEE	49-00261.003		320,690.00	205,000.00	\$ (115,690.00)
23-159	WILLIAMS, DARYL TRUSTEE	18-00016.000		272,410.00	190,000.00	\$ (82,410.00)
23-160	PROSPERITY EXCHANGE GROUP INC	39-00128.000		92,890.00	30,000.00	\$ (62,890.00)
23-161	CHRISTOPHER, SAMUEL & THERESA	01-01163.000		304,680.00	250,000.00	\$ (54,680.00)
23-162	HINGER, CRAIG	58-00328.004		439,220.00	275,000.00	\$ (164,220.00)
23-163	DANIELS, STEVEN & CARLA	56-00440.000		399,190.00	307,070.00	\$ (92,120.00)
23-164	DANIELS, STEVEN & CARLA	58-00382.000 00081.000	58-	1,018,110.00	703,040.00	\$ (315,070.00)
23-165	AMICON, BRIAN TRUSTEE	28-00160.000 00161.000	28-	764,320.00	695,000.00	\$ (69,320.00)
23-166	NININGER, LEWIS & THELMA	17-00057.000 01273.000	17-	284,510.00	196,210.00	\$ (88,300.00)
23-167	MEADOW RIDGE HOUSING LP	66-09653.001 09653.002	66-	1,206,580.00	850,000.00	\$ (356,580.00)
23-168	WALTON, RICHARD & DEBORAH	49-00028.007				