BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, July 17, 2024, at 9:00 A.M. in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Hearings are scheduled for in person or by Microsoft Teams and open to the public at the Courthouse Annex location.

Present: Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Kate Jacob, Shihab Al Jahwari, Appraiser Tim Severovich and Dave Lair.

Present by Microsoft Teams: Ron Leyde, Pam McMahan, Diane Jones, Gail Roussey, Frank Antenucci and Anastasia Nicholas.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

Cases are in parcel number order, not in order of appearance.

01-087350 Orhan Kaya, filed by Owner.

Present, Orhan Kaya, owner. Mr. Kaya was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $217,600 yet the owner feels it is worth $120,000 and asked them to explain to the Board why the value should be reduced.

Mr. Kaya stated he purchased the home in 2018 for $90,000 and has not made any improvements to the home other than installing two sliding doors. Mr. Kaya stated he needs windows, a roof, new bath and there are no steps on the front of his house. Mr. Kaya stated the house down the street sold and was updated. Mr. Kaya stated he had received a phone call with an offer from our office.

Auditor Walder stated, the files are reviewed prior to the hearing, and based on evidence provided, residents may receive a phone call with a new value, based on that information.

Mr. Kaya stated that the appraisal that was conducted someone should have come into his home. Auditor Walder stated that the sexennial is a street view appraisal done for $53,000 homes and is based on size, condition, quality and the sales in the area. The Board of Revision hearings are for if there are defects in the homes, the residents can supply evidence stating such, and the Board can review each on a case-by-case basis.

Appraiser Severovich stated he searched the Kenston school district and found four sales to compare. Appraiser Severovich stated he recommends the low end of $200,000. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2023 Market Value from $217,600 to $150,000 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-117504 Brian & Vicki Brezovec filed by Owner.

Motion by Caroline Mansfield seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $590,600 to $510,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-118732 Alan Lysle & Kelly Morgan filed by Owner.

Present, Kelly Morgan, owner/attorney. A picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $514,400 yet the owner feels it is worth $441,626.30 and asked them to explain to the Board why the value should be reduced.

Ms. Morgan stated they purchased the home in 2017. There have been no updates done to the home since purchased. Ms. Morgan stated that during her informal review, the four comps that were used, were widely varied against her property. Ms. Morgan stated that the price per square foot should be lower, since other homes are larger and different features than her home according to Zillow and Realator.com.

Auditor Walder stated that Zillow and Realator.com are sales platforms and owner reported so those square footage numbers can be inflated. The County measures all properties from the exterior to get a consistent square footage.

Appraiser Severovich stated he does not recommend a change in value due to the comparables are so close to the tax date, that even with the difference in features, the subject home is within the range. Auditor Walder asked Appraiser Severovich, if he feels, the homes that have sold, likely upgraded features due to market pressure prior to selling. Appraiser Severovich said yes, he believes that is the case. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from $514,000 to $490,00 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-119025 Linda Farrell filed by Owner.

Motion by Caroline Mansfield seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $722,000 to $665,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

02-001890 Polly & James Churchill filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $232,200 to $192,400 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

06-036800 Robert & Jenifer Vojack filed by Owner.

Present, Robert Vojack, owner. Mr. Vojack was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $345,300 yet the owner feels it is worth $280,600 and asked them to explain to the Board why the value should be reduced.

Mr. Vojack stated his home needs a new roof and new windows. Mr. Vojack stated if he would place the house on the market, he would need to replace those. He has 29 windows in his home.

Appraiser Severovich stated he cannot recommend a value reduction as the subject property falls within the range with the comps. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from $345,300 to $280,600 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

10-165833, 10-165836, 10-165835 Thistle Creek Development filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value for parcel 10-165833 from $52,400 to $6,300, parcel 10-165836 from $19,500 to $3,500 and parcel 10-165835 from $63,000 to $3,200 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

11-277850 Anthony Fitzenrider & Cynthia Valentyn filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $438,700 to $400,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

11-388602 Eric & Maureen Tranter filed by Owner.

Present, Eric Tranter, owner, and Richard Marlowe, appraiser. Present John Paventi and Daniel Wilson, from Integrity. Mr. Tranter and Mr. Marlowe were sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $539,500 yet the owner feels it is worth $381,000 and asked them to explain to the Board why the value should be reduced.

Mr. Tranter stated with conversations with the office, he was told there was a single house comparison sale for the appraisal. Mr. Tranter stated you cannot see his home from the road, and no one pulled up into his driveway to conduct the appraisal. Mr. Tranter stated the shed he does not have, and these errors have been recorded since he purchased the home. Also, noting there is a canopy that was applied to his property which he does not have.

Mr. Marlowe stated there isn't enough bi-level homes to use for comparisons so used split level homes. Mr. Marlowe stated when conducting his appraisal of the property it was unique with one-bedroom upper floor and 1 1/5 baths on upper floor. Mr. Marlowe stated he took the lower-level square footage out and added to the basement since lower level not as conducive as upper level. Mr. Marlowe noted the appraiser company didn't include the calculations of the finished basement with comparisons. Mr. Marlowe stated he did measure the home with a laser measure.

Auditor Walder asked Mr. Marlowe the time frame for the comparisons. Mr. Marlowe responded January of 2022, June of 2022, September of 2022, October of 2022 and December of 2022.

Mr. Wilson, the Data Collector for the revaluation stated when conducting an appraisal such as this, they first look at the neighborhood with the sales and determine the percentage of increase. Mr. Wilson stated if the sales go up a certain percentage, then the increase to the neighborhood would increase that percentage. Mr. Wilson stated with the property card for each property there is a sixty second look at the homes at two angles and make any adjustments to card. When there is a long drive and they cannot see home, they rely on the aerial photos that the county has on Realink. Mr. Wilson stated the effective year was changed on the home from 1980 to 1990, which would have insulted in a 5% increase of the market value.

Mr. Paventi, Certified General Appraiser, the Project Manager of the 2023 Revaluation of Geauga County., stated they use a CAMA system, which is a computer Assisted Mass Appraisals that is calibrated based on sales for each district. Mr. Paventi stated Chester Twp had an average of 35% increase. Mr. Paventi stated they utilize the County's technology with Pictometry and found the 2017 MLS listing for the home to conduct the appraisal. Mr. Paventi stated, if structures are razed, it is best to notify the County, because when a very wooded area or a long drive, the appraiser would not be aware of

improvements being removed. Mr. Paventi stated the county appraises bilevel and split-level homes as a two-story frame over a slab. Mr. Paventi stated he believes Mr. Marlowe used the Ansi Standards, however, Mr. Paventi stated that is used for Fannie Mae and Freddie Mac. Mr. Paventi stated with the MLS, it stated it is a 4-bedroom home with 2 full baths, and 2 half baths. The home was not purchased with one bedroom. Geauga County and other counties in Ohio considers the lower level as the rest of the residence as gross living area. Mr. Paventi stated he utilized the sketch from Mr. Marlowe's appraisal and the square footage over the years during software conversations, was overstated. Mr. Paventi stated the correct square footage should be 2448 from the 3648 currently on record. Mr. Paventi stated he recommends a range of $163.00 to $179.00 a square foot.

Mr. Tranter asked how to be refunded from past taxes. Auditor Walder stated since the complaint is in 2023, that is the year, that the adjustments will be made. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from $539,500 to $389,000 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

11-388659 Michael & Debra Nelson filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $381,900 to $340,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

11-714406 Geauga County Board of Commissioners filed by Agent.

Present, Linda Burhenne, Assistant County Administrator, and Nicholas John Hanek, Attorney representing Geauga County Board of Commissioners for the Metzenbaum Center. Ms. Burhenne. was sworn in by Auditor Walder.

Auditor Walder stated in September of 2023 the Board of Trustees of Chester Township according to 5715.27 filed a complaint of the on the property in question on its tax exemption status. Upon receiving the complaint, Auditor Walder and his staff investigated its claim. In late December 2023 Auditor Walder stated the complaint did have merit, as certain usages changed, and those changes were not reported by law, to the Auditor's office, which resulted in the exemption to be removed from the tax list and properly notified the County Commissioners, the record owners of this parcel. Auditor Walder, stated, the County Commissioners then filed a new application of exemption on the last day of December of 2023. Auditor Walder stated, it is his offices duty to review and make recommendations and forward those recommendations to the State of Ohio Tax Commissioner. After review of the new application of exemption that was filed by the Board of County Commissioners, the application, and a recommendation, was forwarded late March of 2024 to the Tax Commissioner.

Auditor Walder stated on March 28, 2024, a DTE 2 was filed by the Board of Commissioners, and signed by the County Administrator, Gerry Morgan. The DTE 2 is a Complaint Against the Assessment of Real Property other than Market Value. Upon receiving the DTE 2 form in late March, Auditor Walder stated, he and his staff started to review the DTE as to its merits, relevance, and the action it was asking the Board to take because of the application. Auditor Walder stated, the result led to a letter being sent by the Auditor's Office to the Board of Commissioners on July 1, 2024, of what the DTE brought to their attention. Auditor Walder asked Attorney Hanek and Assistant County Administrator Burhenne, if the had a copy of the letter, and they both responded yes. Auditor Walder stated the letter noted there were issues with the DTE filed, the first was the when the taxes were applied to the tax duplicate, it included interest charges for previous years, other than the current year. It was determined it was an anomaly due to our in-house CAMA system that was migrated December 31, 2023, from MVP to ISSG, and during that conversion, the tax was charged interest. Auditor Walder stated there are certain courses of action to take to remedy the anomaly. The ORC 319.36 is the statute that clerical errors can be corrected by the Auditor's Office. Auditor Walder stated to the Board, that was making the error known, that the penalty and interest for failure to pay taxes erroneously charged to the December 2023 tax bill due to a clerical error and the finding to be certified to the Auditor's Office Pursuant to 319.36.

Motion by Charles E. Walder, seconded by Caroline Mansfield, to remedy error pursuant to 319.36 for clerical error of penalty and interest charged to December 2023 tax bill.

Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.

Motion by Charles E. Walder, seconded by Caroline Mansfield, to incorporate the six page, July 1, 2024, letter into the record, that was sent certified mail, to the Board of Commissioners, regarding parcel 11-714406.

Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.

Auditor Walder stated the first question was he knew Linda did not sign the application, but was present representing the signee of the application, and asked if could advise the Board where the application was obtained and why a DTE 2 was filled out. Ms. Burhenne stated she would defer to their attorney. Attorney Hanek stated he agrees with the Auditor's assessment to the issued brought to the Board bason on the motion to the correcting of error but believes they have concluded what they were seeking today and doesn't feel he or Linda are able to answer details, primary council not present, and as far as citizens and taxpayers go, the government has effectively solved the error. Auditor Walder stated he wanted to engage with council and witness to address the component-relevant to the DTE 2, that the form has specific choices, none that were relevant to what they were seeking. That a Remission of penalty form DTE 23A, is a remission of penalty form given to the Treasurer's office, not the Auditors office. Auditor Walder stated that clerical errors are not unique, but using the DTE 2, he felt is was important for taxpayers to know that if they are in a situation where they feel they are falsely charged penalty and interest, that they should not be using a DTE 2 form, like the form turned in by the Board of Commissioners which takes too much taxpayer money to orchestrate a remedy. Compliance Officer Kate Jacob, stated as public officials, they are bound and must follow the Tax Commissioners rules and forms.

Attorney Hanek stated he appreciated the lengths the Auditor's office went through and following the review of the case law that was provided by the Ohio Attorney General opinions to the Auditor Office, as provided by part of the application. Attorney Hanek stated that was responded to in the July 1, 2024, letter. Attorney Hanek also stated to be clear, that no one is stating they are not appreciative of the steps taken by the Auditor's office to correct the record while navigating new software. Thankful to the Auditor's office for the correcting the error.

Auditor Walder asked how you would want to get the questions answered about the DTE 2 submission, since indicated not initial council. Attorney Hanek, replied, are you asking about inquiring about the DTE? Auditor Walder, stated yes, and said he is curious where the DTE 2 form was obtained. Attorney Hanek stated that the issues have been remedied. Auditor Walder asked if Attorney Hanek concedes that the form is deficient and not a proper state form. Attorney Hanek stated no, the only comment Attorney Hanek had, was the issues was remedied and any discussion past that is outside the scope. Auditor Walder stated it is within the scope, due to the application that was submitted to be brought to the Boards attention.

Motion by Charles E. Walder, due to the findings by 319.36, the remedy of the clerical error, of the submitted DTE 2 form that was submitted, is a bootleg-modified state form, and the Board of County Commissioners failed to establish the Board of Revision jurisdiction to hear a matter already resolved and dismiss it for its mootness and lack of jurisdiction of the filing. Auditor Walder asked Deputy Treasurer Mansfield what her is take on the modified form submitted, which is not the real state form as clarified by the Tax Commissioner, and it cannot be encouraged to have a taxpayer modify any state form. Auditor Walder stated that they do have some availability that under 5715.43, the Board of Revision, we shall notify the county Prosecutor of some violation of potential law, in a modified submission of a modified government form. Do we wish to purse that?

Attorney Hanek interjected for the record, that the clerical error was resolved and dismissing for its mootness, and now you are taking additional action that was not notified or listed.

Compliance Officer Jacob stated the Board of Revision has an obligation to notify the Prosecutor. Attorney Hanek stated for the record, that that obligation is not part of this meeting, and doesn't think it requires a vote. Auditor Walder stated with all due respect, the Board of Revision can make decisions as a body, not as individuals, the only mechanism we can decide as a body is if we are to provide information to the county prosecutor under this statute is by meeting as a Body. Auditor Walder stated it is relevant to make that decision in context of review of the application which we believe the potential issued occurred in, which was this application. Auditor Walder stated, Attorney Hanek is correct, that

they did resolve the clerical issue, however, the submitted form brought out it was a bootleg application. Attorney Hanek, interrupted stated, just to be clear, this bootleg form has not been discussed during this hearing nor in the July 1st letter. Compliance Officer Jacob, what is occurring, the Board is voting to see if the information needs to go to the Prosecutor, so the Prosecutor can make the determination if it has been unlawful. Attorney Hanek stated again, there was no notice this was an issue or in the July letter. Compliance Officer Jacob stated this is not a debate, the Board of Revision will vote. Auditor Walder stated, the modified DTE 2 form submitted is relevant, because it was submitted to this Body, for consideration. The clerical error was resolved, but the submission of the form, needs to be addressed. Attorney Hanek again stated there was no notice this would be discussed. Auditor Walder stated the notice was your submission was to be heard today, that submission was all documentation submitted for the complaint, including the modified DTE 2. Auditor Walder indicated the modified submitted form was turned in for the clerical reason. The submission raised the issue. Attorney Hanek stated there was no notice, opinions have been put on the record, and the due process to put on the record. Auditor Walder stated it is a duty of the Board on what they shall do. Auditor Walder stated it need to be made clear how the form was chosen and submitted when other forms could have been submitted. Attorney Hanek stated, for the record he feels the Board has set out on an Agenda, and stated, reached out to the office to get an Agenda to see what would be discussed, and it was stated, you can submit what you want. Instead, the Board is having an inquiry. Auditor Walder stated, the modified form was submitted, and doesn't know who modified it, and maybe there is a bogus website that has modified forms listed, and the government would want to know those form exist. Auditor Walder indicated that information should be submitted to the Tax Commissioner. Auditor Walder stated he did reach out to the Tax Commissioner, and they stated it was not their form that was submitted. Auditor Walder he has a duty, since he is a deputy of the Tax Commissioner.

Chief Deputy Treasurer Mansfield stated not sure if anyone did something instance, if a form has been modified in some way, where you may or may not have known that whoever signed it or put it through, but it is concerning as a Chief Deputy Treasured what if another form came about. There is an obligation by this Board to determine how that form came to be used. I wouldn't want our DTE 23A to be on a bogus website, so we must get to the bottom of this, so it doesn't happen again in the future, and if the Tax Commissioner states this is not the correct form, then it needs to be investigated. Not to be in an accusatory manner, but must get to the bottom of it, as we would not want this to happen again.

Attorney Hanek, injected, just to be clear, stated the issue today was the clerical error, and resolved, and is blindsiding by the form, and not prepared to answer about the form. The issue before the Board today, with the clerical error has been resolved and appreciate it was resolved.

Auditor Walder stated, the submission of this form, in the modified manner, caused my office, dozens of hours scrubbing the internet trying to find where this form exists for the benefit of the Tax Commissioner, and afraid there is a modified form out there to be used by people. If the goal is to make sure we are most efficient for taxpayers' money, getting to the source of how this became modified and where it was obtained, is very relevant to the taxpayers. This maybe circulating out there.

Attorney Hanek interjected again, that this was not on the agenda, but believes the matter has been resolved and anything else could violate the due process rights. Auditor Walder stated his client submitted the DTE form, and that is what is in question, and how could that not be part of the agenda.

The Motion by Charles E Walder, seconded by Caroline Mansfield for the Board of Revision to notify Geauga County Prosecutors Office of possible willful violation of laws related to the assessment of property taxation for which the penalty is civil, or criminal is provided by law.

Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield.
Motion carried.

14-077900 ET AL; Albert Sr & Penelope Speyer filed by Owner.(see attached spreadsheet for 41 parcels)

Present, Albert Speyer Jr, son of owner. Mr. Speyer was sworn in by Auditor Walder and a picture of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at $16,400 yet the owner feels they worth $4,100 and asked them to explain to the Board why the value should be reduced.

Parcels	Current Value	NEW value
14-077900	400.00	100.00
14-078100	400.00	100.00
14-078400	400.00	100.00
14-078500	400.00	100.00
14-078700	400.00	100.00
14-078800	400.00	100.00
14-079000	400.00	100.00
14-079200	400.00	100.00
14-079400	400.00	100.00
14-079600	400.00	100.00
14-079700	400.00	100.00
14-077770	400.00	100.00
14-077771	400.00	100.00
14-077772	400.00	100.00
14-085100	400.00	100.00
14-049800	400.00	100.00
14-085200	400.00	100.00
14-077775	400.00	100.00
14-077776	400.00	100.00
14-081700	400.00	100.00
14-078900	400.00	100.00
14-078600	400.00	100.00
14-078300	400.00	100.00
14-078200	400.00	100.00
14-078000	400.00	100.00
14-077800	400.00	100.00
14-083300	400.00	100.00
14-083200	400.00	100.00
14-082900	400.00	100.00
14-082600	400.00	100.00
14-082500	400.00	100.00
14-082300	400.00	100.00
14-082100	400.00	100.00
14-081900	400.00	100.00
14-081800	400.00	100.00
14-081600	400.00	100.00
14-081500	400.00	100.00
14-081400	400.00	100.00
14-081300	400.00	100.00
14-081200	400.00	100.00
14-081100	400.00	100.00
	16,400.00	4100.00

Mr. Speyer Jr stated, there are several lots valued at $100.00, that are equivalent to the lots his parents own, yet these 41 lots increased to $400.00. Mr. Speyer stated most are swamp land or under water and not buildable, or not usable.

Auditor Walder notes that looking at the inner island on the map, those lots do appear to look smaller, which could be the reason those are valued lower. Auditor Walder asked if there were any homes on any of the lots. Mr. Speyer stated there used to be a cottage, but back in 2010 the Chardon Fire Department did a control burn and burned it down. Currently, there are not any homes on the lots stated Mr. Speyer. The road was vacated by the village Mr. Speyer thought about fifty years ago.

Chief Deputy Treasurer Mansfield stated back in the early 2000s her, Christoher Hitchcock, and Matt Dolan were back in those lots, as they were doing foreclosure research and stated there was not a road, it was more like a path to be able to gain access to the lots.

Commissioner Dvorak asked if they were on a sewer system. Mr. Speyer stated, his father said it would cost to much money, did not do the sewer connect, but they had a holding tank that was used. There is no sewer, no lights and no road to gain access. No further questions from the Board.

Action

Motion by Caroline Mansfield, seconded by James Dvorak, to reduce the Tax Year 2023 Market Value from $16,400 to $4,100 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

15-101992 Michael & Nancy Bolden filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $436,400 to $410,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

16-078025 Leslie Petrus filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from $347,400 to $300,400 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

21-164800 Ronald & Susan Delisio filed by Owner.

Present, Ronald & Susan Delisio, owners. Mr. & Mrs. Delisio was sworn in by Auditor Walder and a picture of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $492,100 yet the owner feels it is worth $425,941 and asked them to explain to the Board why the value should be reduced.

Mr. Delisio stated he did some calculation from the homes on the street. Mr. Delisio stated he did supply a bank appraisal. Mr. Delisio stated they needed to modify the build of the home, as they found out the water table was too high, so they could not have a basement in their home. Instead, they had an open space to the upstairs of the home, that was converted into a loft. Which did change the square footage of the home, from the initial building plans.

Auditor Walder asked what year they had moved into the home, and Mr. Delisio stated recently in 2022. Mr. Delisio stated when he calculated numbers for the 9 neighbors on his road, which is a dirt road, his calculations he came in at the high end versus where his neighbors fall within the numbers. Mr. Delisio states at the end of the street is the sand mine, where he hears the humming from the mine all through the night, along with a coating of sand all over his home.

Appraiser Severovich stated there was a bank appraisal from 2021. The County measures for square footage from the outside of the home stated Appraiser Severovich. Appraiser Severovich stated his low end would be $132.00 per square foot.

Commissioner Dvorak asked if there is a common area to the lake where you can put a boat in or swim. Mr. Delisio stated there really isn't anyway to use a common area due to the wetlands. No further questions from the Board.

Action

Motion by Caroline Mansfield, seconded by James Dvorak, to reduce the Tax Year 2023 Market Value from $492,100 to $425,900 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

21-176394 Kirk & Denise Walker filed by Owner.

Present, Kirk & Denise Walker, owners. Mr. & Mrs. Walker was sworn in by Auditor Walder and a picture of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $250,700 yet the owner feels it is worth $163,786 and asked them to explain to the Board why the value should be reduced.

Ms. Walker stated the issue is with the Best Sand Company that is next door. The home is not marketable. The mine has stripped all the trees and removed their trees as well. They are currently mining, and the notice, lights, and the sand everywhere is of great concern. Ms. Walker stated they raise cattle, so before the trucks start moving, or when the blasting takes place, they must bring the cattle in, which is harmful and stressful to the pregnant cattle and calves with the loud noise. Ms. Walker states they watch their granddaughter, and when the sirens go off that they are about to blast her granddaughter gets very upset. Mr. Walker stated they do have well water, and the sand gets into that, where they need to drain and clean the water tanks. Valves have needed replaced and continue to be replaced due to the sand intake. Mr. Walker stated the pond looks like chocolate milk from the runoff traveling to that area. Mr. Walker has spoken with ODNR to try and resolve the issue, but nothing yet has transpired.

Appraiser Severovich stated there were only two sales he found just based on land size and home, nothing with the situation of a mine in near proximity.

Auditor Walder asked the homeowners if they feel their property has degraded and not improved since the last revaluation. The Walkers said yes it has. No further questions from the Board.

Action

Motion by James W. Dvorak, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from $250,700 to $170,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

26-013040 Sharon & Robert Easterbrook filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $377,200 to $337,500 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

General Business

Remission/Refunds

Motion by James W. Dvorak, seconded by Charles E. Walder to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2023 for $4,842.44 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

Approval of Minutes

Motion by Caroline Mansfield, seconded by Charles E. Walder to approve the AM & PM minutes from June 26, 2024.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

Being no further business to conduct it was moved by Linda Burhenne to adjourn the July 17, 2024, BOR meeting at 12:20 PM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday July 17, 2024, at 1:03 P.M. in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Hearings are scheduled for in person or by Microsoft Teams and open to the public at the Courthouse Annex location.

Present: Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, , Shihab Al Jahwari, and Appraiser Tim Severovich.

Present by Microsoft Teams: Ron Leyde, Pam McMahan, Nate Wengerd, John Pinette and Lindsay and Steve Kaldon.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

01-118709 Lindsay and Steven Kaldon, filed by owner.

Present by Microsoft Teams, Lindsay and Steve Kaldon, owners. Mr. and Mrs. Kaldon were sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $803,900, yet the owner feels it is worth $675,000 and asked them to explain to the Board why the value should be reduced.

Mr. Kaldon stated the home was purchased in April of 2023 for $675,000 and believes the sales price should indicate the value of the home.

Appraiser Severovich stated with the sales bracket with the subject property and sales in the area, his recommendation is $182.00 to $185.00 per square foot.

Auditor Walder stated, the sale was slightly passed the tax date of January 1, 2023, and the Board needs to rule if going to sale price is warranted. Auditor Walder notes the conveyance forms show no other transactions other than the real estate, and it was an arm's length transaction. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from $803,900 to $675,000 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-118716 John Pinette, filed by owner.

Present by Microsoft Teams, John Joseph Pinette, owner. Mr. Pinette was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $642,400, yet the owner feels it is worth $565,000 and asked them to explain to the Board why the value should be reduced.

Mr. Pinette stated the home was purchased during a housing bubble when prices were high. Mr. Pinette stated he knows he overpaid for the home. Mr. Pinette stated he provided examples either on his street or connecting street of homes that were purchased for less the year leading up to the purchases of his own home.

Auditor Walder asked Mr. Pinette if he knew if the homes in his examples were arm's length transactions. Mr. Pinette did not know. Auditor Walder stated the conveyance form shows the home was purchased for $665,000 in July of 2022 and had a mortgage from Howard Hannah. Mr. Pinette

stated that was correct. Auditor Walder stated that as of that date Howard Hannah felt the home was worth $665,000 to give a mortgage. Mr. Pinette stated yes.

Appraiser Severovich notes that there is no better indication of value, than a sale. The home was purchased for $665,000. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Caroline Mansfield to hold the Tax Year 2023 Market Value at $642,400 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-118835 Barry & Kathie Biggin filed by Owner.

Present, Barry Biggin, owner. Mr. Biggin was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $636,500 yet the owner feels it is worth $534,700 and asked them to explain to the Board why the value should be reduced.

Mr. Biggin stated the comps he supplied were all the same architectural style, same number of rooms, same amount of bedroom and same full baths. A couple of the comps he stated had some differences like a walk out basement or half baths and shows the value should be lowered.
Appraiser Severovich stated all the sales were on Stella Lane. The comp that sold in 2022 was the smallest home but the largest price per square foot and has the walk out basement. Appraiser Severovich stated his recommendation is between $595,000 to $605,000.

Auditor Walder stated that the window for sales further from the window does have less value. The reval for January 1, 2023, they would look at 2022 sales, some 2021, but 2020 and previous sales are often discarded to not being fresh data.

Mr. Biggen stated he believes the square footage is also incorrect on his home. Auditor Walder stated that we will have it remeasured. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from $636,500 to $534,700 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

02-088130 Norman Schultz, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $266,300 to $195,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak. Motion carried.

02-240600 Mort McClennan, filed by Owner.

Present, Mort McClennan, owner. Mr. McClennan was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $543,400 yet the owner feels it is worth $423,900 and asked them to explain to the Board why the value should be reduced.

Mr. McClennan stated there is some confusion with his property. He has the home, garage and a fate house. Bainbridge Township told Mr. McClennan that he had to many houses using the same driveway,

so the Township assigned new addresses. Mr. McClennan stated that during the 2023 reval, he believes the gatehouse was listed as a home and raised the parcel by 64%.

Appraiser Severovich stated that he did a county wide search to find sales. His conclusion with both the home and gatehouse total value based on sales is $525,000 to $551,000.

Auditor Walder stated by taking the low end of the comps for the house and the gatehouse, his math comes close to the what the homeowner was requesting. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2023 Market Value from $543,400 to $445,900 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.
Motion carried.

02-313100 7320 Samuel Lord LLC, filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Auditor Walder noted for the record that the owner is seeking owner occupancy credit for his home.

Auditor Walder stated the owner's representative filed a DTE 1, but left sections 8 & 9 blank. In section 10, the owner's representative stated they were seeking an owner-occupied deduction because he is the sole member, and the property is his primary place of residence. No questions from the Board.

Action

After a review of the information available, there was a Motion by Charles E. Walder, seconded by Caroline Mansfield to dismiss the case due to the Board's lack of jurisdiction. The Board cannot hear a complaint regarding an owner-occupied deduction without the owner first applying for the deduction.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.
Motion carried.

02-386716 Michael Koenig & Mary Cris, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $501,200 to $400,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak.
Motion carried.

02-419415 Paul Hallisy, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $434,300 to $355,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak.
Motion carried.

04-151065 Oliver Tiber filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $344,100 to $292,500 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak.
Motion carried.

06-058800 & 06-58110 Zachary Stiebis, filed by Owner.

Present, Zachary Stiebis, owner. Mr. Stiebis was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at $299,200, yet the owner feels they are worth $125,200 and asked them to explain to the Board why the values should be reduced.

Mr. Stiebis stated that his home was built in 1841, and an addition on the back of the house was done in the 1900. Mr. Stiebis stated he purchased the home in 2015 for $7,100 and has put a lot of sweat equity into the home. He did build an agricultural building that he keeps goats, chickens and pigs. Since purchasing the home, he has put a wraparound porch on the home and a new roof on the house and back barn.

Appraiser Severovich stated he found 11 sales in Chardon, but none from 1841 or 1900. Appraiser Severovich stated he had a price per square foot range from $115.00 to $200.00.

Auditor Walder stated that they need to remove the bi level and split-level homes, since Mr. Stiebis home is a conventional home. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the total Tax Year 2023 Market Value from $299,200 to $247,600 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

11-119400 Steven & Lois Fine, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $217,000 to $195,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak. Motion carried.

12-026900 Nate & Lindsey Wengerd, filed by owner.

Present by Microsoft Teams, Nate Wengerd, owner. Mr. Wengerd was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $301,200 yet the owner feels it is worth $225,000 and asked them to explain to the Board why the value should be reduced.

Mr. Wengerd stated he purchased the home in February of 2021 for $225,000. The home needs much work. It has no carpet on the second floor and the work there is still incomplete. Mr. Wengerd stated with the second floor not complete, he could not sell his home with what the current value is listed.

Appraiser Severovich stated he found 7 sales, and the owner is on the lower end of the price per square foot. He does not recommend a change in value.

Auditor Walder stated that he believes commercial properties have hit a stagnant in sales, but residential is driven more by the market for increases in value. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Charles E. Walder, to reduce the total Tax Year 2023 Market Value from $301,200 to $257,000 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

15-000750 Thomas Yerick, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from $263,400 to $225,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak. Motion carried.

19-071409 High Street Offices, filed by owner.

Present by Microsoft Teams, Nate Wengerd, owner. Mr. Wengerd was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $321,300 yet the owner feels it is worth $225,000 and asked them to explain to the Board why the value should be reduced.

Mr. Wengerd stated he purchased the property in May of 2021 for $225,000 within three years of the county revaluation. Mr. Wengerd stated there isn't much of an office demand, and he currently has two vacant units which he has had for three months.

Appraiser Severovich stated he found 2 two story office buildings with sales of $295.00 to $305.00. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Caroline Mansfield, to reduce the total Tax Year 2023 Market Value from $321,300 to $225,000 based on testimony and information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

20-070715 Marsha Glause, filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from $371,600 to $314,000 based on information that was provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James. W. Dvorak. Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 17, 2024, PM, BOR meeting at 2:53 PM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

James W. Dvorak