

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, August 28, 2024, at 9:17 AM in a Special Session 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 and Linda Burhenne.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Deputy Manager Pam McMahan, Deputy Auditor Robert Stanton, IT Josh Holtz and Appraiser Heather Pipa.

Present by Microsoft Teams: Ron Leyde, Charlotte Hoyt, John Makuch and Brent English.

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.

01-109300 Kathleen Noah, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

01-112800 Kathleen Noah, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$115,700 to \$88,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-023220 Berardinelli, Hocevar, and Rybak filed by Owner.

Present, John Rybak, son in law of owner, Mr. Rybak 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 \$546,600 yet the owner feels it is worth \$377,700 and asked them to explain to the Board why the value should be reduced.

Mr. Rybak stated the square footage was incorrect based on the outside appraisal he had done on his home. Auditor Walder stated that when appraisers for hire measure a home, they sometimes measure inside versus in Geauga County, all homes are measured by the exterior. Auditor Walder asked Appraiser Pipa if she checked into the square footage variance. Appraiser Pipa stated it is a split level, and as the County counts the one area as a 2 story over slab, where the appraiser for hire doesn't include the lower level.

Auditor Walder noted he has reviewed the appraisal that was given. Mr. Rybak stated that appraisal is only worth that amount if he decides to sell his home, that it isn't worth that amount, and the comps used were not in his neighborhood. Auditor Walder stated there are three things to determine a value of a home. If your home physically sold, if you receive an appraisal, or depending on evidence, photos or comparisons. By turning in an appraisal, the market determined the value, which is why the comps are in an area, and not necessarily by your neighbor's value. Auditor Walder noted that the appraisal was effective for 1/1/2024, which is one year after the tax lien date, which is a forward-looking appraisal.

Appraiser Pipa stated she did a search of Chester, and found 8 sales, which similar age, multilevel, and acreage. With the appraisal that was provided, Appraiser Pipa noted that dated finishes in the home, and with the sales, determine and change in value of \$435,000 is recommended. 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 Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$546,600 to \$435,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-044800 Paul & Sherri, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$249,600 to \$210,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-047554 Gary & Troy Molle, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$489,900 to \$380,400 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-062200 Damon Meek, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-065500 Elizabeth Corlett, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$283,300 to \$240,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

01-112800 Kathleen Noah, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$115,700 to \$88,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-136200 John Makuch, filed by Owner.

Present, John Makuch, owner, and Attorney Brent English, by Microsoft Teams. Mr. Makuch 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 \$353,200 yet the owner feels it is worth \$312,000 and asked them to explain to the Board why the value should be reduced.

Mr. Makuch stated he bought the home in 2017 after it had been on the market for a year. Mr. Makuch stated he is going through divorce proceedings for the sixth year, and doesn't want the value to increase, because his wife would get half. Mr. Makuch stated his is purposely not doing any maintenance on the home. The air conditioning and furnaces do not work. There are holes over the entire home. Mr. Makuch also stated the siding is forty years old and the roof over twenty. The shower upstairs leaks, and the entire home needs new carpet stated Mr. Makuch. The kitchen has not been updated in forty years stated Mr. Makuch. Mr. Makuch stated there are two other dwellings on the back of the property and are not inhabitable.

Appraiser Pipa stated she could not find any sales of home with three dwellings, so she used two family sales and adjusted. With the Comps she found, she made a recommendation of no value change. 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 Linda Burhenne, to hold the Tax Year 2023 Market Value at \$353,200 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-141500 Charlotte Hoyt, filed by Owner.

Present, Charlotte Hoyt, owner, by Microsoft Teams. Ms. Hoyt 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 \$391,700 yet the owner feels it is worth \$225,000 and asked them to explain to the Board why the value should be reduced.

Ms. Hoyt stated she purchased the home in 2016 as a foreclosure. Ms. Hoyt stated two doors down from her is a landscaping company that is causing much noise, smells and loud trucks through out the day. Ms. Hoyt stated she reached out to the zoning department and was told that company is zoned for the work they are doing so that is being investigated. Ms. Hoyt stated that her neighbors house is for sale but cannot get anyone to buy it because of the landscaping company and she feels this is affecting her value as well. Ms. Hoyt stated her home isn't worth anything due to the company.

Appraiser Pipa stated she did a search of the area for sales with similar age, acreage and square footage and found eleven sales. Based on the sales Appraiser Pipa stated a recommendation of \$355,000. Ms. Hoyt doesn't understand how her house is worth \$ 355,000 when she has work that needs done on her home. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value at from \$391,700 to \$303,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-150100 Lynn Messina, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$263,000 to \$232,800 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-188100 12690 Chesterland LLC filed by Owner.

Present, Jason Effner, owner. Mr. Effner 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 \$468,600 yet the owner feels it is worth \$250,000 and asked them to explain to the Board why the value should be reduced.

Mr. Effner stated that he purchased the property on the open market in 2021 for \$250,000. Mr. Effner stated he is two thirds full. Mr. Effner stated he is expecting the value to drop 30% over the next year. Auditor Walder asked if the property was on the market. Mr. Effner stated, he has it listed for \$700,000 as a hail mary if someone really wanted to purchase the property. Auditor Walder stated, if it is on the market for that amount, he must feel it is the true value. Mr. Effner again stated it was a hail mary by the off chance that someone would really want to make the purchase.

Appraiser Pipa stated she found ten sales in the West Geauga School district that were higher per square foot than the subject property. Appraiser Pipa stated the owner provided six sales within the Chester Twp which were still higher per square foot. Appraiser Pipa does not recommend a change in value. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Charles E. Walder, to hold the Tax Year 2023 Market Value at \$468,600 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-194150 Cynthia Hendershot, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$355,800 to \$335,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-217800 Nicholas Sapanaro, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$372,100 to \$315,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-236720 Paul & Sherri Gambrill, filed by Owner.

Present, Paul Gambrill owner. Mr. Gambrill 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 \$524,700 yet the owner feels it is worth \$450,000 and asked them to explain to the Board why the value should be reduced.

Mr. Gambrill stated he didn't have any additional evidence to submit. The home needs updates stated Mr. Gambrill.

Appraiser Pipa stated she found nine sales in the Chester area and determined the subject property was valued above the townships average, and recommends a value decreased to \$490,000.

Mr. Gambrill stated the comps he looked at had updated kitchens and bathrooms, where his home needs new windows, has water leaks from roof and no updates to kitchen and bath. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value at from \$524,700 to \$490,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-304500 MPEM Management, filed by Owner.

The owner, nor a representative, were present for the hearing, either in person, or on teams. Auditor Walder showed a picture of the subject property. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$228,100 yet the owner feels it is worth \$150,000.

Auditor Walder noted the owner was not present. Auditor Walder stated the evidence in question was a purchase agreement that on 9/28/22, the home was purchased for \$225,000 as an arm's length transaction. The conveyance form shows total consideration to be \$225,000 with zero portion paid for items other than real property which would indicate all went to the real estate in question stated Auditor Walder. Other evidence supplied was a document about suppressers that can cause the valuation to be lower than what is conveyed noted Auditor Walder, Review of items are on record along with the purchase agreement that was read into record stated Auditor Walder.

Appraiser Pipa stated she found two sales one of which was the subject property and does not recommend a change in value.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value at from \$228,100 to \$225,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-344700 Angela Kosie filed by Owner.

Present, Patricia Timperio, owner. Mr. Effner 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 \$468,600 yet the owner feels it is worth \$250,000 and asked them to explain to the Board why the value should be reduced.

Ms. Timperio stated she is very upset with the increase in value. She has lived in Chesterland for 53 years and cannot afford the tax that this brings.

Auditor Walder asked Ms. Timperio why she did not hire an appraiser. Ms. Timperio stated she couldn't afford it. Auditor Walder asked why she wasn't on homestead. Ms. Timperio stated she didn't think about doing it, and wont until she knows the savings behind it. Assistant County Administrator Linda Burhenne stated it could save up to \$1,000 off her taxes and is worth seeing if she is approved.

Ms. Timperio stated she did get a few estimates and has some photos of the home. Auditor Walder made a motion to accept the evidence, and Linda Burhenne seconded the motion. Auditor Walder asked how old the roof was. Ms. Timperio stated it is 18 years old. The bath was last updated in 2012. The kitchen is circa 1950. The landscaping needs updated stated Ms. Timperio.

Appraiser Pipa stated she did a search of Chester and found 17 sales. Ms. Timperio's increase was above the townships average and has recommended a reduced value of \$165,000. Ms. Timperio showed the pictures of the home and the quotes she received. 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 Linda Burhenne, to reduce the Tax Year 2023 Market Value at from \$173,500 to \$135,500 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-349000 Jolan & Irma filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$340,600 to \$280,500 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-383000 Susan Wrobel, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-385300 Kim Eggert, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$326,800 to \$280,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-388834 James Schraider, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$533,900 to \$494,900 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-388839 Sean Farmer, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$658,300 to \$585,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-389077 Bruce Randau, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

16-006650 Christopher Kostiha, filed by Owner.

Present, Christopher Kostiha, owner. Mr. Kostiha 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 \$135,600 yet the owner feels it is worth \$20,000 and asked them to explain to the Board why the value should be reduced.

Mr. Kostiha stated his parcel is the old post office in Huntsburg. The building is uninhabitable. The water is turned off, and no one lives in the building and the building should be razed stated Mr. Kostiha.

Appraiser Pipa stated she did a search in Huntsburg and found three sales with similar condition to dwelling and recommends \$50,000 value based on sales. 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 Linda Burhenne, to reduce the Tax Year 2023 Market Value at from \$135,600 to \$27,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

26-210220 Susan Wrobel, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$466,000 to \$400,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

29-035100 Laura Flaiz, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

29-042400 Shane & Dawn Wrench, filed by Owner.

Present, Shane & Dawn Wrench, owners. Mr. & Mrs. Wrench 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 \$343,800 yet the owner feels it is worth \$275,000 and asked them to explain to the Board why the value should be reduced.

Mr. Wrench stated in 2020 they had a new roof and siding installed on the home. Mr. Wrench stated they have only done basic maintenance since the purchase, and the increase seemed very high.

Appraiser Pipa stated she found five sales in the area and based on those sales, the valuation on the subject home was too high, and recommended a value change of \$325,000. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Charles E. Walder to reduce the Tax Year 2023 Market Value at from \$343,800 to \$300,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

11-385300 Kim Eggert, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$265,000 to \$230,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

30-012910 Morton Collen, filed by Owner.

Motion by Charles E. Walder, seconded by Linda Burhenne, to reinstate the parcel back to the CAUV program.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

30-028200 & 30-095899 filed by Owner.

The owner, nor a representative, were present for the hearing, either in person, or on teams. Auditor Walder showed a picture of the subject property. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$273,200 yet the owner feels it is worth \$214,700.

Auditor Walder stated the photo evidence supplied shows a creek, with flooding concerns, and a dated hot water tank.

Appraiser Pipa stated she did a search of the Thompson area and found one sale, and expanded Montville and found five additional sales similar in age, square footage and lot size. With those sales found the subject property was over valued and recommended a change to \$185,000. The vacant land parcel found 2 sales, expanded again to Montville, for one additional sale, and with those sales, and the adjustment to the parcel with shape and topography recommended a no change in value. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Charles E. Walder to reduce parcel 30-028200 for Tax Year 2023 Market Value from

\$195,800 to \$185,000 and parcel 30-095899 to hold the value for Tax Year 2023 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

30-095697 Mary Dewey, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$297,200 to \$270,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

30-095897 Jay Judy, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$250,300 to \$170,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

32-074113 David & Leigh filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$232,400 to \$195,000 based on information that was provided.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

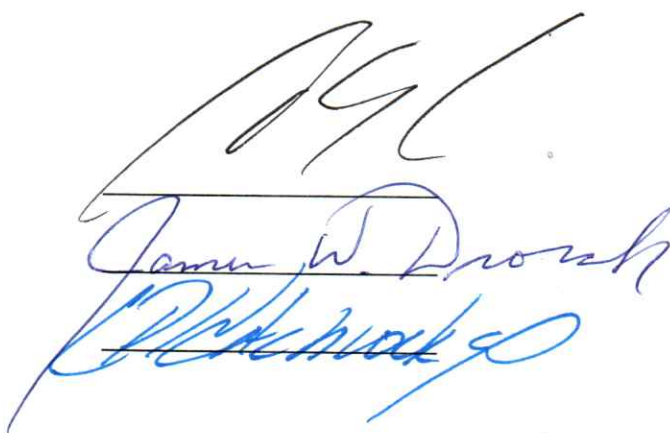
General Business

Remission/Refunds

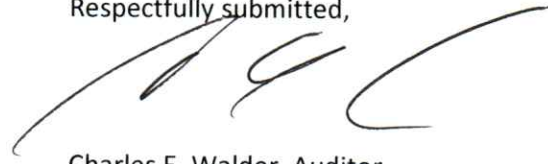
Motion by Charles E. Walder, seconded by Linda Burhenne, to remit and/or refund the following late payment penalties and interest for the first & second half Tax Year 2023 for \$11,140.18 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

*Voice vote, two ayes. Charles E. Walder, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Linda Burhenne to adjourn the August 28, 2024, BOR meeting at 12:40 PM.



Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision