

**BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday September 11, at 9:00 AM 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, Treasurer Christopher P. Hitchcock, and County Commissioner James W. Dvorak.

Also Present: Chief Deputy Manager Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Rob Stanton, Josh Holtz, Appraiser John Paventi, Appraiser Tim Severovich, Attorney David Seed, Steven Nowak, Rob Vodinelic, Frank Antenucci, Emily Braman, John Emig and Makesh Nesian.

Present by Microsoft Teams: Ron Leyde,

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

Commissioner Dvorak offers a reflection on the significance of the date 9/11, and its impact on the country.

**02-419522 & 02-421042 George Kellis, filed by Owner.**

Present Rose Cifani, representative for the owner. Ms. Cifani was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted that parcel 02-419522 has been withdrawn. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$835,100, yet the owner feels it is worth \$650,000 and asked them to explain to the Board why the value should be reduced.

Ms. Cifani stated she had just pulled evidence. Auditor Walder stated that if she would like to reschedule the hearing so she could provide additional evidence he will make a motion. Ms. Cifani stated that would be helpful.

It was moved by Charles E. Walder and seconded by Christopher P. Hitchcock to table this hearing until a later date.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

**02-420753 7155 Aurora Road LLC, filed by owner.**

Present by Microsoft Teams, Steven Gill, attorney for owner. Emily Braman, appraiser for Kenston Local School. John Emig, appraiser for owner, and Attorney David Seed representative for Kenston Local School. Ms. Braman and Mr. Emig 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 \$1,730,900 yet the owner feels it is worth \$1,200,000 and asked them to explain to the Board why the value should be reduced.

Auditor Walder asked if anybody had an opposition to allowing John Paventi to either ask questions or to provide testimony regarding the work he performed? Everyone replied, no, not at all.

Mr. Emig stated the subject property is a three-unit retail plaza, without a lot of visibility. One unit is vacant, and another was just recently filled. The vacancy rate is 65%. Mr. Emig stated he had six sales comps and with the sales Mr. Emig stated the current value should be \$1,450,000 based on the information.

Attorney Seed asked Mr. Emig what the property sold for in 2018. Mr. Emig stated 2,885,000 and was fully occupied at the time.

Auditor Walder asked Mr. Emig what the property sold for prior to demolition? Mr. Emig stated \$1,175,000.

Treasurer Hitchcock asked what the land value alone is to Mr. Emig. Mr. Emig replied that he did not conduct an analysis of comparable land sales.

Attorney Seed stated he had asked for rent rolls, and those were not provided. Attorney Gill stated, the owner did not want the rent rolls in public for his competitors to see.

Appraiser Braman stated she found four sales within the tax lien date. Calculated a 5% vacancy rate, and believes the value is \$2,600,000, and is an income producing property. 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 hold the Tax Year 2023 Market Value at \$1,730,900 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

#### **02-421263 Landing Sack LLC, filed by Owner.**

It was moved by Charles E. Walder, and seconded by Christopher P. Hitchcock, to accept the withdrawal of this complaint.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

#### **11-056200 & 11-389362 GBC Real Estate Partnership, filed by Owner.**

The owner, nor a representative was not present for the hearing. Attorney Seed, representing West Geauga School District, present. Auditor Walder showed a picture of the subject property and was verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$2,684,000 yet the owner feels it is worth \$2,088,600.

Attorney Seed stated the properties were sold in April of 2024 for \$2,650,000. Attorney Seed stated the school is seeking to hold value.

Appraiser Paventi stated the properties were listed for \$4,000,000. The properties were sold at \$2,650,000 combined stated Appraiser Paventi. Appraiser Paventi recommended holding the value. No further questions from the Board.

#### **Action**

After a review of the testimony and the information available, there was a Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to reduce the Tax Year 2023 Market Value from \$2,684,000 to \$2,650,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

#### **11-602400 Ohio Bell Telephone, filed by owner.**

Present by Microsoft Teams, Steven Nowak, attorney for owner. Appraiser Rob Vodinelic for the owner, and Attorney David Seed representative for Kenston Local School. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1353,500 yet the owner feels it is worth \$200,000 and asked them to explain to the Board why the value should be reduced.

Appraiser Vodinelic stated the building in question is used to house telephone equipment for the community. The construction is a concrete building, no office space stated Appraiser Vodinelic. A small basement accessible from the outside is used to run the cable up for the equipment. Appraiser Vodinelic stated he found five sales and recommends \$220,000 based on those sales as a value.

Attorney Seed asked Appraiser Vodinelic if he visited the property. Mr. Vodinelic stated he did. Attorney Seed asked if the land behind the building excess land is. Mr. Vodinelic stated, it is more surplus, than excess.

Appraiser Paventi asked Appraiser Vodinelic what the deferred maintenance to retro would be to fit the building to an industrial facility. Appraiser Vodinelic stated it would only need a dock door.

#### **Action**

After a review of the testimony and the information available, there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$353,500 to \$220,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

#### **27-003920 Nesian Makesh filed by owner.**

Present by Microsoft Teams, Nesian Makesh, owner. Attorney Gill, representing the owner. Attorney David Seed representing West Geauga School District. Mr. Makesh 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 \$1,140,200 yet the owner feels it is worth \$915,000 and asked them to explain to the Board why the value should be reduced.

Attorney Gill stated they are seeking to reduce the valuation back to the previous value that was established by a sale that occurred twenty months prior to the tax lien date. Attorney Gill stated Mr. Makesh has not made any improvements to the property since purchased.

Attorney Seed asked Mr. Makesh if he has made any physical changes to the property. Mr. Makesh stated he has not. Attorney Seed stated, with the purchase 21 months prior to the tax lien date, it is the school's stance to hold the value.

Appraiser Paventi asked Mr. Makesh with the point-of-sale inspection conducted, what was the dollar amount. Mr. Makesh stated \$200.00.

Auditor Walder stated looking at the inspection items, it was conducted by Don Cunningham, the Hunting Valley inspector and is a multiply page list. Auditor Walder asked Mr. Makesh what parameters were given for the repairs? Mr. Makesh said there wasn't any. Auditor Walder stated the report says sixty days and pull permits. Auditor Walder stated, the list is quite extensive with hvac work, masonry, removal of oil tank and several other items. Auditor Walder asked Mr. Makesh if the items were re inspected upon completion. Mr. Makesh replied yes. Auditor Walder asked Mr. Makesh, what was the dollar amount spent to make the repairs that the Village requested. Mr. Makesh said roughly \$25,000. 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 hold the Tax Year 2023 Market Value at \$1,140,200 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

#### **General Business**

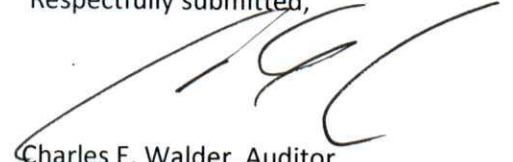
##### **Remission/Refunds**

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for the second half Tax Year 2023 for \$12,529.32 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

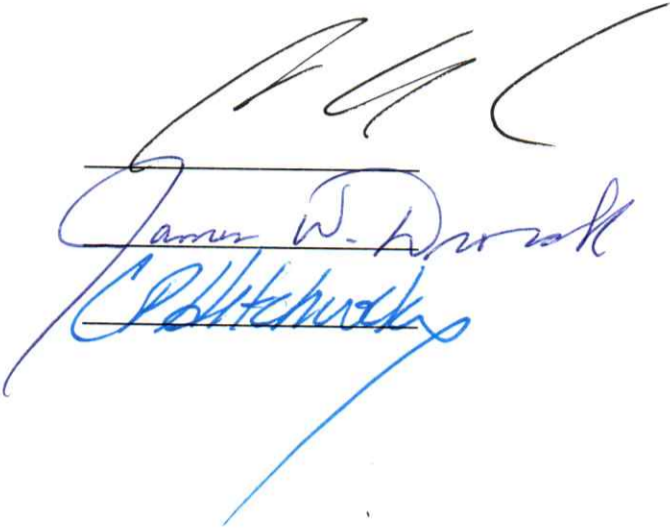
*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 11, 2024, A.M BOR meeting at 11:19 A.M.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision



James W. Dunsell  
C. H. H. H. H. H.

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday September 11, at 1:02 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.

Caroline Mansfield left the hearing at 2:47 PM.

Also Present: Chief Deputy Manager Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Rob Stanton, Josh Holtz, Appraiser Tim Severovich, and Attorney David Seed

Present by Microsoft Teams: Ron Leyde, Kristopher Nicoloff, Carmen Iammarino, David Leichtman, Todd Sleggs, Elizabeth Taylor, and Jeff Markley.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

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Commissioner Dvorak offers a reflection on the significance of the date 9/11, and its impact on the country.

### **02-126600 ICP Geauga Lake, filed by Owner.**

Present Attorney Beth Taylor, representative for the owner. Attorney David Seed, representing Kenston School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$4,686,200 yet the owner feels it is worth \$1,000,000 and asked them to explain to the Board why the value should be reduced.

Attorney Seed stated there was a stipulation agreement met by both parties. Attorney Seed stated it is 94 acres and will undergo changes over time. The appraised valuation came back at \$4,000,000 and is agreed upon between the School District, the township and Attorney Taylor.

### **Action**

It was moved by Caroline Mansfield, and seconded by James W. Dvorak, to accept the stipulation once the paperwork has been received timely to the Auditor's Office from \$4,686,200 to \$4,000,000 Tax Year 2023.

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

### **02-420852 & 02-420853 Paul Dennis filed by owner.**

Present Paul Dennis owner. Present, Attorney David Seed representative for Kenston School District. Mr. Dennis 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 \$3,036,800, yet the owner feels it is worth \$2,176,000 and asked them to explain to the Board why the value should be reduced.

Mr. Dennis stated his home increased by 40%. Mr. Dennis stated there is work needed on the home. A new roof for the dwelling and pool house is needed.

Attorney Seed asked Mr. Dennis if the house was on the market. Mr. Dennis stated it was for \$3,500,000 and had four showings. Attorney Seed asked Mr. Dennis, if he would adjust the sale price. Mr. Dennis stated he would not, because he and his wife have decided to stay in the home. Attorney Seed stated he found 20 sales with a couple of outliers that should be removed.

Auditor Walder stated the amount of repairs Mr. Dennis initially stated was \$500,000, and asked Mr. Dennis if he believes that is a true amount. Mr. Dennis said yes.

Appraiser Severovich stated he found three sales, and believes the subject property was overvalued and is recommending a change of value to \$2,400,000 to \$2,500,000.

Mr. Dennis stated the parcel across the street is an old stable and is only used as storage currently. Auditor Walder asked if electric and water are working. Mr. Dennis said water is off, but electricity is working. 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 on parcel 02-420852 from \$2,859,700 to \$2,500,000 and to hold the value on parcel 02-420853 based on testimony and information provided.

*Voice vote, two ayes. Charles E. Walder, and James W. Dvorak.  
Motion carried.*

#### **02-255510 & 02-420902 Bainbridge Real Estate LLC, filed by Owner.**

Present Attorney Beth Taylor, representative for the owner. Attorney David Seed, representing Kenston School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$2,228,600 yet the owner feels it is worth \$1,400,000 and asked them to explain to the Board why the value should be reduced.

Attorney Seed stated there was a stipulation agreement met by both parties. Attorney Seed stated it is the appraised valuation came back at \$1,950,000 and is agreed upon between the School District, and Attorney Taylor.

#### **Action**

It was moved by James W. Dvorak and seconded by Caroline Mansfield, to accept the stipulation once the paperwork has been received timely to the Auditor's Office from \$2,228,600 to \$1,950,000 Tax Year 2023.

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

#### **04-092100 & 04-092200 & 04-092300 & 23-199000 DNL Capital LLC, filed by owner.**

Present David Leichtman. owner. Present, Attorney Todd Sleggs, representative for owner. Mr. Leichtman 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 \$247,100 yet the owner feels it is worth \$200,000 and asked them to explain to the Board why the value should be reduced.

Attorney Sleggs stated with the evidence provided that the owner is looking to return the values to the sale price of \$200,000.

Mr. Leichtman stated he purchased the home from Deer Lake as an arm's length transaction, and paid cash. Mr. Leichtman stated at the time of purchase there were three abandoned homes on the parcel, and he has since demolished them. Mr. Leichtman stated he has been approved to place 24 sites on parcel ending in 200.

Auditor Walder asked Mr. Leichtman if he has gotten an appraisal on the property. Mr. Leichtman replied no.

Appraiser Severovich stated he found five sales for the two-family dwelling and recommends a value of \$125,000. 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 Caroline Mansfield to reduce the Tax Year 2023 Market Value on parcel 23-199000 from \$143,400 to \$116,060. To reduce the Tax Year 2023 Market Value on parcel 04-092100 from \$19,400 to

\$15,700. To reduce the Tax Year 2023 Market Value on parcel 04-092200 from \$78,600 to \$63,620. To reduce the Tax Year 2023 Market Value on parcel 04-092300 from \$5,700 to \$4,600 based on testimony and information provided.

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

**11-051400 Nancy Leichtman Family Trust, filed by owner.**

Present David Leichtman. owner by Microsoft Teams. Present, Attorney Todd Sleggs, representative for owner, by Microsoft Teams. Attorney David Seed representative for West Geauga Local Schools. Mr. Leichtman 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 \$599,900 yet the owner feels it is worth \$411,900 and asked them to explain to the Board why the value should be reduced.

Attorney Sleggs stated he turned in an evidence packet of 21 sales in Chester Twp, and are large lots than the subject property, and feel the value should be \$509,000.

Appraiser Severovich stated he found six sales, with similar square footage, lot size and age of home, and feels the subject property was slightly over valued and recommended a value of \$520,500. No questions from Attorney Seed.

Mr. Leichtman asked if the topography was changed to reflect the land adjustment with the river. Appraiser Severovich stated that the land was adjusted at the time of the revaluation.

**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 \$599,900 to \$520,500 based on testimony and information provided.

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

**11-241100 David Leichtman Family Trust, filed by owner.**

Present David Leichtman. Owner, by Microsoft Teams. Present, Attorney Todd Sleggs, representative for owner, by Microsoft Teams. Attorney David Seed representative for West Geauga Local Schools. Mr. Leichtman 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 \$1,025,600 yet the owner feels it is worth \$812,100 and asked them to explain to the Board why the value should be reduced.

Attorney Slegg stated the value requesting is the prior value. Attorney Slegg stated they submitted several sales as comps, but they do not have the same acreage as the subject property.

Attorney Seed stated Zillow has the property at \$1,200,000. Attorney Seed stated he turned in 3 sales but do have different acreages. Couldn't find sales closer to the subject property stated Attorney Seed.

Appraiser Severovich found three sales on an average of \$191.00 per square foot and does believe the subject property is overvalued and recommended between \$890,000 and \$937,000.

Mr. Leichtman stated his property is east of the creek that runs through his property and has 10,000 acres that drains into that creek on his property. Mr. Leichtman stated he can only use roughly three acres do the creek. It is not a flood zone; it is just an area where the water feeds into from three tributaries stated Mr. Leichtman.

Auditor Walder asked Mr. Leichtman if he had the property inspected for it to be labeled as wetlands. Mr. Leichtman stated no.

Appraiser Severovich stated there is a land factor on the property due to the useable of the property. 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 \$1,025,600 to \$895,000 based on testimony and information provided.

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

**11-388962 Samir & Michelle Abounader, filed by owner.**

Present Samir Abounader, owner. Present, Kristopher Nicoloff, Attorney representing owner. Present Carmen Iammarino, Appraiser for owner. Present, Attorney David Seed representative for West Geauga Local Schools. Mr. Abounader and Mr. Iammarino 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 parcels in question valued at \$1,704,000 yet the owner feels it is worth \$1,200,000 and asked them to explain to the Board why the value should be reduced.

Mr. Iammarino stated he did an interior and exterior inspection of the subject property February of 2024. The home is newer construction and rated good, stated Mr. Iammarino. The recommendation was \$1,450,000 stated Mr. Iammarino.

Attorney Seed asked Mr. Abounader if he built the home and asked what the cost was to build. Mr. Abounader stated the home cost \$700,000 and he did have it built. Attorney Seed asked if he built the home today, what would it cost. Mr. Abounader stated \$1,000,000.

Appraiser Severovich stated he found six sales, with a recommendation between \$1,420,000 and \$1,483,000, which the appraisal does fall between those values. 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 \$1,704,000 to \$1,450,000 based on testimony and information provided.

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

**23-131150 Mary Cullen Living Trust, filed by Owner.**

Motion by Caroline Mansfield, seconded by James W. Dvorak, to accept the withdrawal of the complaint.

*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 September 11, 2024, A.M BOR meeting at 11:19 A.M.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision