

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, September 18, 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: Chief Deputy Administrator Frank Antenucci, Chief Deputy Manager Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Robert Stanton, IT Josh Holtz, Appraiser Heather Pipa, and Appraiser John Paventi

Present by Microsoft Teams: Ron Leyde, Kate Jacob, Rachel Blystone, Franco Formichelli, James Boyd, Chase Calabrese.

Auditor Walder removed himself as a Board Member at 10:06 AM. Frank Antenucci conducted meeting at 10:06 AM.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

06-120888 Amy Simmons Trust, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$481,700 to \$471,000 based on information that was provided.

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

11-178200 Jay & Susan Fine, filed by Owner.

Present, Jay Fine, owner. Mr. Fine 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 \$282,400 yet the owner feels they are worth \$232,400 and asked them to explain to the Board why the value should be reduced.

Mr. Fine stated he lives directly across the street from West Geauga Middle School and has a lot of traffic issues daily. Mr. Fine felt it would be very difficult to sell his home with the congestion of traffic every day.

Appraiser Pipa stated she found five sales and recommended a change of value to \$270,000 based on the ages, lot size and square footage of the homes that sold. 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 \$282,400 to \$270,000 based on information that was provided.

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

11-389097 Chase Calabrese, filed by Owner.

Present, Chase Calabrese, owner, by Microsoft Teams. Mr. Calabrese 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 \$503,400 yet the owner feels they are worth \$365,000 and asked them to explain to the Board why the value should be reduced.

Mr. Calabrese stated he did submit five comps but later found they were not an arm's length transaction. Mr. Calabrese stated he felt that going back to 2006 the home has been over value. The home has not had any updates. Mr. Calabrese stated he purchased the home in 2019. Auditor Walder stated that the value since 2006 the values have been flat and have not increased until the revaluation took place.

Appraiser Pipa stated she found eight sales, and with the age and square footage, a value of \$488,500 was recommended. The subject property lot size is 30% larger than the sales.

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 \$503,400 to \$488,500 based on information that was provided.

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

23-354400 & 23-354600 Cranwood Management LLC, filed by Owner.

Chief Deputy Administrator Antenucci stepped in to conduct this hearing with the Board. Auditor Walder left to be sworn in as a witness for this hearing.

Present, James Boyd owner, by Microsoft Teams. Mr. Boyd was sworn in by Chief Deputy Administrator, Frank Antenucci and a picture of the subject properties were verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$195,500 yet the owner feels they are worth \$300,500 and asked them to explain to the Board why the value should be reduced:

Chief Deputy Administrator Antenucci stated there was an audio issue with the owner. The owner motioned about calling. Chief Deputy Administrator Antenucci stated that a county phone could be acquired. Chief Deputy Administrator Antenucci asked Mr. Boyd if the phone number to call was correct. Mr. Boyd signaled with a thumbs up. Chief Deputy Administrator Antenucci called Mr. Boyd.

Mr. Boyd stated he provided evidence, one of the main issues, was the assessment done in 2020 that new construction was completed and that doubled the assessed value. Mr. Boyd stated he is a certified appraiser. Chief Deputy Administrator Antenucci asked Mr. Boyd if he had an appraisal done on the property. Mr. Boyd stated no. Mr. Boyd stated he received an appraisal report from the "us" and it is not reliable. Mr. Boyd stated he did pull comps but does not have access to the MLS for Geauga County. Mr. Boyd stated he pulled six comps that were superior to "ours". Chief Deputy Administrator Antenucci asked Mr. Boyd when he submitted the comps as owner evidence for the hearing. Mr. Boyd stated he could submit right then. Chief Deputy Administrator Antenucci stated, there is a rule on submitting evidence in advance of the hearing, but he could discuss them but would need to take them for the weight they are since the Board has not had time to review them. Mr. Boyd stated he hoped it didn't get that far because it should be settled easily since it is a correction he is seeking.

Chief Deputy Administrator Antenucci asked Mr. Boyd if he could see the value history on the shared screen and if it seems accurate as he knows it. Mr. Boyd stated he can see it. Mr. Boyd stated he believe there is a preconceived value for this property. Mr. Boyd stated that the office evidence that he received from our appraiser that the comps are absurd and are wide open perimeters. Mr. Boyd stated he doesn't even want back credits. Mr. Boyd stated he overpaid but want the mistake of the new construction fixed and he will go away. Chief Deputy Administrator Antenucci stated there is a legal process we follow here, so if there is any additional evidence to submit for evidence Mr. Boyd may do so.

Appraiser Paventi stated he spoke with Mr. Boyd at the end of January 2024 and tried to explain the reappraisal. Mr. Paventi stated it was a mess-Chief Deputy Administrator Antenucci stated Mr. Boyd lost connection on the phone. All circuits are busy when tried to call back. Chief Deputy Administrator stated, he will have Appraiser Paventi continue since Mr. Boyd can hear, and he will continue to call to get through to Mr. Boyd. Appraiser Paventi stated he told Mr. Boyd the appraising for tax purposes, is different than fee appraisals. Appraiser Paventi stated the property record card, that is found on the county website, is what was used to determine the appraised value. Market sales and data was used to analyze similar properties for modeling, and then used the counties CAMA system, those values were produced. Mr. Boyd phoned back in. Appraiser Paventi stated these results were then reviewed by an

appraiser, and adjustments made by exterior inspections and quality construction, and then the final values set. Appraiser Paventi stated he did not continue the conversation with Mr. Boyd for over an hour trying to explain process and Mr. Boyd continued saying there was not any new construction. Appraiser Paventi stated, the county constitutes new construction with anything new to the property when a permit is pulled, that is when a property is inspected for the completion of said construction, and adjustments to value will be determined based on that visit. Appraiser Paventi stated he did a write up for the hearing. It was not an appraisal, just a write to support the property value. Appraiser Paventi states the subject property's dwelling sits on both parcels. The six hundred parcel was already adjusted for its residual use, and Mr. Boyd stated in that conversation on the phone it was surplus land. The garage and driveway sit on that parcel, so that parcel could not be sold off, without the main parcel. Appraiser Paventi stated the parcels were purchased in 2017 for \$75,550 from a bank. Appraiser Paventi stated the MLS photos of the property state it was sold as is, with repairs needed. Appraiser Paventi asked Mr. Boyd what he had done to property as Appraiser Paventi only can go off the property record card. Appraiser Paventi stated Mr. Boyd said he didn't do anything to the property other than sweat equity. Appraiser Paventi stated from the card there was a new roof installed and two electric meters. Appraiser Paventi stated the sale value was held for years, 2017, 2018 and 2019, and then in 2020 the notes stated the duplex was occupied, and rehab appears 100% stated Appraiser Paventi. Mr. Boyd could have filed a board of revision from 2021 to 2023 but did not stated Appraiser Paventi. The 2023 state mandated reval determined the value of \$189,500 for the property stated Appraiser Paventi. Appraiser Paventi stated there is a shortage of similar multi family sales in the subject's immediate area, which is why the sales provided to support the valuation were outside of the area. Appraiser Paventi stated he found three sales, and the best sale was on Chillicothe Road and sold in 2020 for \$252,000. It is larger than the subject property, but if something smaller sold, it would mean a higher price per square foot. By using that comp, gave a conservative valuation to the property. The gross rent on the comp was \$2010.00 per month with potential income of \$24,120 a year. Appraiser Paventi stated with a formal hearing, he did an income approach for the comparison. Appraiser Paventi stated he did not want to use single family homes as a comp since the subject property is a duplex with income producing. The second comp is outside of Geauga County. Chief Deputy Administrator Antenucci asked Appraiser Paventi how far away from subject property is second comp. Appraiser Paventi stated about ten miles. Appraiser Paventi had asked Mr. Boyd during that January phone call if the duplex was occupied and how much the rental income was, and Mr. Boyd told him it was none of his business. Appraiser Paventi he did the best he could with finding comparables for the subject property. Appraiser Paventi stated he recommends a no change in value, and asked Mr. Boyd to supply evidence that could result in a reduction, like pictures, estimates of the work that was done, rent, or deferred maintenance, but didn't provide anything that could suggest a value consideration.

Auditor Walder was sworn in and stated he received a transferred phone call in June of 2023 from Rachel Blystone, a Deputy Auditor with Mr. Boyd. Mr. Boyd was incredibly angry and stated numerous errors had been made to his property valuation. Auditor Walder stated he tried to explain the process of how those issues could be addressed, specifically mentioning the DTE 1. Mr. Boyd dismissed that and unilaterally and indicated he would have my job (Auditor Walder's), and all the employees' jobs, go to the media and advise the media that the office was corrupt and indicated he would immediately be contacting his attorney and would be filing suit against the county and stated this would be his mission in life stated Auditor Walder. Auditor Walder stated he personally felt very concerned about that, that he was being intimidated into changing his value without due process. Auditor Walder also said Mr. Boyd stated the appraisers were negligent and were going to have their licenses pulled. Auditor Walder stated Mr. Boyd stated he was a certified appraiser, in Florida, but Auditor Walder stated his concern for this body that he does not want county employees to be subjected to that kind of intimidation and not follow the procedures that we are sworn by this oath to follow. Which is this practice of bringing evidence, hearing evidence and making decisions and having appeal rights. Auditor Walder stated the conversation ended abruptly; Mr. Boyd used considerable profanity; subsequently when Pam McMahan and John Paventi stated they would contact Mr. Boyd, Auditor Walder suggested they record the phone call so it would be immortalized. Chief Deputy Administrator Antenucci asked Auditor Walder if he did try and discuss the evidentiary process for the valuation. Auditor Walder stated he did, but Mr. Boyd kept insisting that he fix the mistake, and the implication was i could go into the system and alter the values. Auditor Walder stated he told Mr. Boyd that he doesn't do that, and won't do that for him, and cannot do that as Auditor, and was unaccepting of that and that it should be fixed while on the phone, and Auditor Walder stated, then Mr. Boyd stated he would then go away. Auditor Walder stated the threat was if I didn't make the change he would proceed with, at this point Mr. Boyd interrupted Auditor Walder during his testimony and said there was no threats.

Chief Deputy Administrator Antenucci asked, Mr. Boyd, that on the transcript from the recorded call, the "I'm coming after you guns a blazing" was not in reference to going to court, and Mr. Boyd stated that is an idiom, and let's not be foolish, we know what that means. Mr. Boyd stated, let's not have any

confusion on what that means, it means to do something with forced energy with a lot of effort. Mr. Boyd stated, does anyone really think I am going to go to court and open a can of worms? Frank stated on the transcript it states Mr. Boyd is "going to open a can of whoop ass on you guys". Mr. Boyd states these are not threats, but threats on how he is going to prepare for court. Mr. Boyd stated he doesn't want this, doesn't want to be here, just wants the mistake to be corrected. Mr. Boyd stated Appraiser Paventi is correct, he didn't realize the value went up. Mr. Boyd stated there shouldn't be a statute of limitations on correcting something that is wrong. Mr. Boyd stated the comps are not great that were given. There was no new construction Mr. Boyd stated. Upon purchasing the property, he had a new roof installed, two new meters, because the landscaper pulled the mast off. Floors replaced, went to Home Depot for vinyl planking. Mr. Boyd stated again, there were no threats just idioms. Appraiser Paventi asked Mr. Boyd if he was comfortable telling the Board what he receives for rent. Mr. Boyd stated he lives on one half of the unit, that he is not some multimillion-dollar investor from Florida purchasing properties. Mr. Boyd stated, on the rented side, he received \$800.00 monthly. He painted that unit. The unit he lives in, has a new floor, new kitchen countertop, and painted. Appraiser Paventi asked the square footage. Mr. Boyd stated 700 square feet. Chief Deputy Administrator Antenucci asked Mr. Boyd if he had anything else he would like to add for the record. Mr. Boyd just stated for the right thing to be done, he doesn't want to be bothered with the property being overvalued, just wants this corrected.

Chief Deputy Administrator Antenucci noted to Mr. Boyd, they would go into private deliberations and the decision will be emailed and mailed within 30 days of the decision. If Mr. Boyd is not happy with the determination he has appeal rights with the Board of Tax Appeals in Columbus, or across at Common Pleas Court.

Mr. Boyd stated this ends with him now, and hopes the right thing is done, he used these tactics to get things done. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to hold the Tax Year 2023 Market Value at \$189,500 for parcel

23-354400 and to hold the Tax Year 2023 Market Value at \$6,000 for parcel 23-354600 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

Chief Deputy Administrator Antenucci left the hearing and Auditor Walder resumed back on the Board.

26-023400 Lisa Byron, filed by Owner.

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

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

26-046800 Carol Erickson, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$25,800 to \$21,600 based on information that was provided.

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

26-046900 Carol Erickson, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$245,600 to \$149,000 based on information that was provided.

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

26-193534 Franco Formichelli, filed by Owner.

Present, Franco Formichelli, owner, by Microsoft Teams. Mr. Formichelli 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 \$619,500 yet the owner feels they are worth \$550,00 and asked them to explain to the Board why the value should be reduced.

Mr. Formichelli stated his home value increased by 47.68%. Mr. Formichelli stated he did hire an appraiser, and did submit an appraisal. Mr. Formichelli stated he purchased the home ten years ago and has only replaced the roof, due to a hailstorm.

Auditor Walder asked Mr. Formichelli if the Bell Vernon Dam runs through his yard. Mr. Formichelli stated he has what he believes is a water collection on his property. Auditor Walder stated the revaluations that were done in the county were street side appraisals. They are not perfect. Russell did increase by 33.6% as an average, and acknowledges, that Mr. Formichelli was above the average.

Appraiser Pipa stated there were not any interior pictures provided by the owner or the independent appraiser. Appraiser Pipa stated there was conflicting verbiage in the appraisal. Appraiser Pipa stated there were 9 sales in the area, and found the homeowner was below the average. Appraiser Pipa stated that she did 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 Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$619,500 to \$550,000 based on information that was provided.

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

29-006100 Daniel Beavers & Brittany Barill, filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, reduce the Tax Year 2023 Market Value from \$440,600 to \$390,000 based on information that was provided.

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

29-033555 Marilyn Evans, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, reduce the Tax Year 2023 Market Value from \$415,100 to \$375,000 based on information that was provided.

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

29-107679 Mary & Jose Feliciano, filed by Owner.

Present, Mary & Joes Feliciano, owners. Mr. Feliciano is an attorney and does not need sworn in. Ms. Feliciano 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 \$521,400 yet the owner feels it is worth \$400,000 and asked them to explain to the Board why the value should be reduced.

Auditor Walder motioned to accept the late evidence submitted for the hearing. Seconded, by Caroline Mansfield. Three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.

Ms. Feliciano stated she does not agree with the independent appraiser on their back deck. Ms. Feliciano stated the deck is warped, nails are sticking up and it is the original deck from 1987.

Auditor Walder asked Ms. Feliciano if she is challenging the appraiser's expert opinion that she hired. Ms. Feliciano stated yes, she was.

Ms. Feliciano stated the other mistake the appraiser made was that the interior floors are not redwood, but laminated flooring. Ms. Feliciano stated they are worn by her walker that she uses. Ms. Feliciano stated that every exterior door needs replaced. There is carpet in the bathrooms. Auditor Walder stated that without the appraiser present it is difficult to dispute his findings.

Appraiser Hipa stated she reviewed the appraisal that was submitted, and acknowledges it is a valid appraisal. Appraiser Hipa stated she is recommending the value be reduced to the appraisal that was submitted as evidence. 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 \$521,400 to \$462,000 based on information that was provided.

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

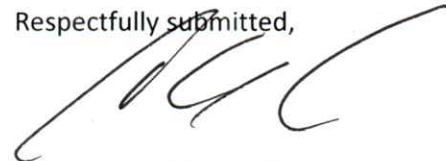
General Business

Remissions/Refunds: See attached List:

Remission/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39 to remit and or refund late payments penalties for second half Tax Year 2023 totaling \$934.32 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 18, 2024, AM, BOR meeting at 11:17 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, September 18, 2024, at 1:00 PM 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: Chief Deputy Manager Pam McMahan, Deputy Auditor Bonnie McKenzie, IT Josh Holtz, Appraiser Heather Pipa and Donna Borsi.

Present by Microsoft Teams: Ron Leyde, Karen Bauernschmidt, Jenna Cariglio-Dorris, Michael Slyk and Todd Sleggs.

Caroline Mansfield left the hearing at 1:50 PM and Donna Borsi replaced her. James W. Dvorak left the hearing at 2:20 PM.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

02-341100 Nancy Kosewick, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$230,700 to \$194,000 based on information that was provided.

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

19-071425 Geauga Elderly Housing, filed by Owner.

Present, Attorney Karen Bauernschmidt and Jenna Cariglio-Dorris, by Microsoft Teams. Mr. Cariglio-Dorris 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 \$898,500 yet the owner feels it is worth \$675,000 and asked them to explain to the Board why the value should be reduced.

Attorney Bauernschmidt stated there was a recent change in law that relates to affordable housing. She stated that October of 2023, the ORC was changed to permit income approach to value, and the state is trying to get this to be a one size fits all income approach to value on all different types of affordable housing project within the State of Ohio. Attorney Bauernschmidt stated that Ms. Cariglio-Dorris would be speaking on behalf of Geauga Elderly and asked Ms. Cariglio-Dorris to give a summary of the property.

Ms. Cariglio-Dorris stated she works for the Neighborhood Development Services; a nonprofit organization that owns the property. The affordable housing project is governed by USDA rules and regulations of a low-income tax credit property. Ms. Cariglio-Dorris stated that USDA controls the rent; that they supply the mortgage to construct the properties, and in exchange for the funding, they can set a basic rent, which is the maximum amount that rent can be charged. The rental amounts are reviewed annually by USDA to determine if it should change. Attorney Bauernschmidt asked if only basic rent can be kept. Ms. Cariglio-Dorris stated, if a resident would pay more than the basic rent, it is then considered an overage, and they would need to track that amount, and return the money to USDA. Ms. Cariglio-Dorris stated, the property is a forty-unit senior citizen only community. It is over fifteen years old, and even the maintenance and capital projects are kept up on, there are still items that need work. Attorney Bauernschmidt asked if the property can charge conventional market rent on the units. Ms. Cariglio-Dorris stated no. The property has 28 units that have rental assistance, and that is based if a resident cannot pay basic rent, the balance is provided by neighborhood development. The balance of units must pay the full basic rent. Attorney Bauernschmidt asked Ms. Cariglio-Dorris about the expenses. Ms. Cariglio-Dorris stated that the occupancy on the property is normally 1% or lower. The expenses for the last few years, have been much higher than normal. The basic rent that is paid, is the only monies that is used toward expenses; there isn't any additional revenue that comes into the property.

Appraiser Pipa stated she did not find any sales in the area. Appraiser Pipa stated under comments on pages 6,7 and 8 of the income report supplied by the owner, states the fair market value is \$755,000 and makes her recommendation on that amount. 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 \$898,500 to \$755,000 based on information that was provided.

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

19-071459 Middlefield Elderly Housing, filed by Owner.

Present, Attorney Karen Bauernschmidt and Jenna Cariglio-Dorris, by Microsoft Teams. Mr. Cariglio-Dorris 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 \$810,600 yet the owner feels it is worth \$650,000 and asked them to explain to the Board why the value should be reduced.

Ms. Cariglio-Dorris stated this a nonprofit. Ms. Cariglio-Dorris stated their mission is to provide affordable housing, home repair, rehab assistance, economic development, job creation for low- and moderate-income household communities they serve. The property is a USDA thirty-six-unit, senior citizen facility and USDA sets the basic rent. Attorney Bauernschmidt asked Ms. Cariglio-Dorris about the expenses. Ms. Cariglio-Dorris stated that the occupancy on the property is normally 1% or lower. The expenses for the last few years, have been much higher than normal. The basic rent that is paid, is the only monies that is used toward expenses; there isn't any additional revenue that comes into the property.

Appraiser Pipa stated she did not find any sales in the area. Appraiser Pipa stated under comments on pages 6,7 and 8 of the income report supplied by the owner, the document states the fair market value is \$722,000 and makes her recommendation on that amount. 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 James W. Dvorak to reduce the Tax Year 2023 Market Value from \$810,600 to \$722,000 based on information that was provided.

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

20-017100 Robert & Jennifer Olson, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$497,300 to \$455,000 based on information that was provided.

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

20-017000 Robert & Jennifer Olson, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$59,300 to \$52,000 based on information that was provided.

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

23-096900 Greg Robinson, filed by Owner.

Present, Greg and Amanda Robinson, owners. Mr. and Mrs. Robinson 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 \$412,000 yet the owner feels it is worth \$340,000 and asked them to explain to the Board why the value should be reduced.

Mr. Robinson stated the increase from the revaluation is very high, and compared to his neighbors he doesn't understand why. Mr. Robinson states it is a very high traffic road he lives on.

Appraiser Pipa stated a search of Newbury produced eleven sales and found the subject property is less than the average and does not recommend a change in value.

Commissioner Dvorak asked Mr. and Mrs. Robinson what weaknesses their home has. Ms. Robinson stated it has the original windows when the home was built in 1978.

Auditor Walder asked Mr. and Mrs. Robinson if their home was on the market and if they consider their home prepped for sale. Mrs. Robinson stated no to both questions. Auditor Walder stated that the average percentage in Auburn was 30%, and the owners are 10% higher than the average. 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 Tax Year 2023 Market Value from \$412,000 to \$380,000 based on information that was provided.

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

23-135300 & 23-136001 Ruzhi Liang, filed by Owner.

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

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

26-039610 Matthew & Michelle Mesok, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$376,600 to \$325,000 based on information that was provided.

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

26-072500 Robert Vecchio, filed by Owner.

Present, Robert Vecchio owners. Mr. and Mrs. Vecchio 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 \$367,300 yet the owner feels it is worth \$295,000 and asked them to explain to the Board why the value should be reduced.

Motion by Charles E. Walder, seconded by Donna Borsi, to accept the late evidence.

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

Mr. Vecchio stated they do not have central air conditioning, they need new windows, the wood siding is damaged from the woodpeckers and need replaced. The furnace and broiler in the home is original, home was built in 1967.

Appraiser Pipa stated she did a search in the area and found 7 sales and would not make a recommendation based on sales. However, with the owner evidence, and the municipality average, she would recommend a value reduction of \$345,000. 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 Donna Borsi, to reduce the Tax Year 2023 Market Value from \$367,300 to \$345,000 based on information that was provided.

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

26-076100 Phillip & Sara Retino, filed by Owner.

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

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

29-054000 Robert & Diana Lenson, filed by Owner.

Present, Robert & Diana Lenson, owners. Mr. & Mrs. Lenson 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 \$422,200 yet the owner feels it is worth \$290,000 and asked them to explain to the Board why the value should be reduced.

Motion by Charles E. Walder, seconded by James W. Dvorak, to accept the late evidence.
*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

Mr. Lenson stated fifteen years ago they replaced the roof. Mr. Lenson stated the kitchen and baths need updated, and the windows need replaced. Mr. Lenson stated that to have the home in market condition to sell, it would require a \$100,000 of updates and repairs.

Appraiser Pipa stated she found 15 sales, and with the municipality average, recommends \$398,000 before seeing the late evidence from homeowners. With the evidence presented at the hearing, would recommend a value change to \$353,600. 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 \$422,200 to \$350,000 based on information that was provided.

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

29-067300 Kate Parr, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$305,900 to \$250,000 based on information that was provided.

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

29-072900 Kent & Iris Kristensen, filed by Owner.

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 Auditor's Office has the parcel in question valued at \$347,400 yet the resident feels it is worth \$224,200.

Auditor Walder stated that Mr. Kristensen had an emergency and would not be able to attend, but did not ask for a postponement. Auditor Walder stated the homeowner provided a letter for evidence.

Appraiser Pipa stated that she found seven sales in the area, and found the homeowner was above average per square foot, and above average with the municipality. A recommendation of a value change to \$320,000 was suggested.

Auditor Walder stated their increase was 55%. 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 Donna Borsi, to reduce the Tax Year 2023 Market Value from \$347,400 to \$309,000 based on information that was provided.

*Voice vote, two e ayes. Charles E. Walder and Donna Borsi.
Motion carried.*

29-107706 Mark McClain, filed by Owner.

Motion by James W. Dvorak, seconded by Caroline Mansfield, reduce the Tax Year 2023 Market Value from \$557,400 to \$494,500 based on information that was provided.

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

30-095550 Cliff Radie, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$196,000 to \$145,000 based on information that was provided.

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

32-034500 & 32-074274 Troy ALF Asset, filed by Owner.

Present, Michael Slyk, shareholder, and Attorney Todd Sleggs by Microsoft Teams. Mr. Slyk 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 \$3,289,200 yet the owner feels they are worth \$1,999,920 and asked them to explain to the Board why the value should be reduced.

Motion by Charles E. Walder, seconded by Donna Borsi, to accept the late evidence.

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

Attorney Sleggs stated he appreciated the Board accepting the late evidence.

Mr. Slyk stated the properties are an assisted living and memory care facility for lower income residents. Mr. Slyk stated 60% of residents are on Medicaid, and Medicaid sets the rates. Mr. Slyk stated that Covid and on the heels of that, the healthcare staffing decline has been a hardship. Mr. Slyk stated that goods and services have increased. Interest rates have increased and with much debt on the properties they cannot receive better rates. The facilities are a specific purpose built and the value does not increase in value like homes, stated Mr. Slyk.

Appraiser Pipa stated she did a search of area and found three sales of nursing homes. Determined the properties were transferred by the conveyance forms filed in February of 2019 by a mortgage lender and does not recommend a change in value.

Mr. Slyk stated the facility was not a nursing home, but a Medicaid based facility.

Auditor Walder stated he did have the conveyance filed on February 15, 2019 for a total purchase price of \$5,756,917 for both parcels. Mr. Slyk stated he assumes that is correct, but then clarified that the properties were purchased for \$6,500,000. Auditor Walder stated that did not match the conveyance documents there were recorded. Mr. Slyk stated that it is possible that other allocations of the

purchase price went to other items other than real estate. Auditor Walder stated that he also has recorded document from September of 2022, which was before the tax lien date, a mortgage document between Troy ALF and the trust, a mortgage for \$6,500,000. Is that correct? Mr. Slyk stated that was correct. Auditor Walder asked if an appraisal was done at that time by the mortgage company. Mr. Slyk stated there was not. Mr. Slyk stated a mortgage company did not secure the debt, the firm purchased the debt from the bank. Auditor Walder wanted to clarify, and repeated, that Mr. Slyk firm bought the debt from the bank for \$6,500,000. Mr. Slyk stated yes. No further questions from the Board.

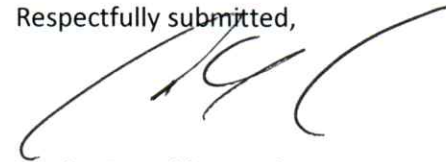
Action

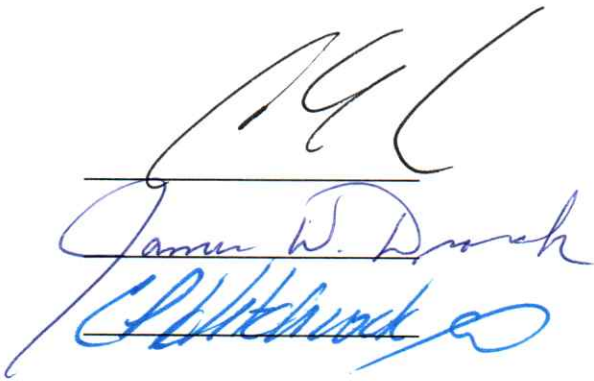
After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by James W. Dvorak, to not reduce the Tax Year 2023 Market Value on parcel 32-034500 and on parcel 32-074274.

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

Being no further business to conduct it was moved by Donna Borsi to adjourn the September 18, 2024 PM, BOR meeting at 2:54 PM.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision


James W. Dvorak