

BOARD OF REVISION

The Geauga County Board of Revision met on Thursday, November 7, 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 Mary Kolcum, Deputy Auditor Robert Stanton, and IT Josh Holtz.

Present by Microsoft Teams: Chief Deputy Auditor Ron Leyde and Deputy Auditor Rachel Blystone.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

General Business**Remissions/Refunds: See attached List:**

Remission/Refunds of Late Payment Penalties per ORC 5711.33 and 5715.39 to remit and or refund late payments penalties for first and second half Tax Year 2023 totaling \$17,547.58 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock. Applications denied by the County Treasurer Christopher P. Hitchcock, for the first and second half Tax Year 2023 totaling \$194.80 due to previous late payments.

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

Real Property Abstract

Motion by Charles E. Walder, seconded by James W. Dvorak, to approve Geauga County's 2024 Abstract of Real Property in the aggregate amount of \$4,549,109,150 as prepared by the Geauga County Auditor and to submit it to the Ohio Department of Taxation for approval. See attached. Aquilla Village was on the ballot to dissolve the village and merge with Claridon Township. This was voted on and passed; however, we must wait until the ballots are certified to be able to amend the abstract.

2023 Abstract	4,524,618,350
Destroyed or Demolished Buildings	-3,015,900
Changes in Minerals (Oil & Gas)	-93,780
New Construction	+34,650,580
Changes from Board of Revision, Tax Appeals or Courts	-5,604,490
Changes in Exempt Property	-21,307,290
Personal- Change from or to Real Property	0
All Reclassified Real Property	+670
CAUV Loss & Recoupment	+12,980,090
Omitted Property	+246,900
Annexation	0
Miscellaneous	+347,960
Reappraisal, Update or Annual Equalization	+6,286,060
Total 2024 Real Property Value	4,549,109,150

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

Board of Tax Appeals

Parcel: 21-177107
Case: 2024-1122
BOR Case: 432507
Nicholas & Natalie Christie

The Appellant filed a second appeal back to the BTA on their decision to place their home value back to the county wide revaluation value. The BTA dismissed the appeal under the doctrine of res judicata because the matter had been resolved and because the BTA lacked the authority to reconsider the matter.

Motion by Charles E. Walder, seconded by Caroline Mansfield to accept the BTA’s ruling.

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

Board of Tax Appeals

Parcel: 02-419815
Case: 2024-503
BOR Case: 432519
Mary Lindner

The BTA stated, the Supreme Court has held that he BTA may adopt the Appellant’s proposed value, retain the BOR’s value, reinstate the Auditor’s original value, or even find an entirely different value based on the evidence presented. A qualifying recent and arm’s-length sale constitutes the best evidence of a property’s value and created a refutable presumption of value in favor of the sale price. A party may rebut that presumption with qualifying appraisal evidence, such as an authenticated appraisal created by a qualified expert. It is generally insufficient to prove that the property suffers from negative characteristics or defects. A party must come forward with probative evidence quantifying the effect of those characteristics or defects on value. Raw and unadjusted market data is generally insufficient to warrant a reduction in value. The BTA orders the property to be valued for Tax Year 2023 as True Value \$732,300, Taxable Value at \$256,300.

Motion by Charles E. Walder, seconded by Caroline Mansfield to accept the BTA’s True Market Value of \$732,300.

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

Minutes

Motion by Charles E. Walder, seconded by James W. Dvorak to approve the minutes listed below:

July 17, 2024, AM & PM	September 11, 2024, AM & PM
July 31, 2024, AM & PM	September 18, 2024, AM & PM
August 21, 2024, AM & PM	September 25, 2024, AM & PM
August 28, 2024, AM	


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

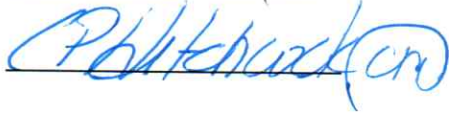
Open Discussion

BOR STATS for TX YR 2023

No Value Changes:	31
Withdrawn Cases:	36
Pass Throughs:	102
Cases Heard:	212
Total Cases:	381

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the November 7, 2024, AM, BOR meeting at 9:20 AM.





Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision