

BOARD OF REVISION

The Geauga County Board of Revision met on April 9, 2025, at 9:02 AM in a regular session in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

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

Present: Geauga County Auditor Charles E. Walder, Treasurer Christopher P. Hitchcock, and Commissioner Carolyn Brakey.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Jon Benton, Deputy Auditor Alec Richmond, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, Senior Government Advisor Natalie Ray, ADP IT Technician Josh Holtz, Robert Rogish, Mandy Orahood, Chief Deputy Administrator Frank Antenucci and ADP IT Technician Joe Birli.

Present by Microsoft Teams: Attorney David Seed.

Tax Year 2024 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.

01-075000 Rodney Flack, filed by Owner.

Present Rodney Flack, owner. Mr. Flack 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 \$374,800 yet the owner feels it is worth \$275,000 and asked them to explain to the Board why the value should be reduced.

Mr. Flack stated the back part of his property has a creek and springs which cause wetlands and a swampy area. Mr. Flack stated this makes the land unbuildable and feels now that the value should be reduced since he cannot plant gardens or build.

Commissioner Brakey asked Mr. Flack if he had any water issues in his basement. Mr. Flack stated that he didn't because when he first bought his home, he took measures to make sure that didn't happen.

Auditor Walder asked Mr. Flack if he feels after thirty-four years of living in his home if he felt the property has changed. Mr. Flack stated yes that he believes the water table has risen with the amount of water that is now on the back of his property. No further questions from the Board.

Appraiser Severovich stated the land has been adjusted for shape and size, without the adjustment, the land value would be roughly \$137,000. Appraiser Severovich stated after reviewing the comps in the area and by looking at Mr. Flack's home, felt Mr. Flack was overvalued slightly. 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 Carolyn Brakey, to reduce the Tax Year 2024 Market Value from \$374,800 to \$350,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

10-165750 Patricia & Joseph Nista, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by Carolyn Brakey, to reduce the Tax Year 2024 Market Value from \$418,500 to \$365,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

11-388847 Michael & Margaret Medves, filed by Owner.

Present, Michael Medves, owner and son, Michael Medves. Mr. Medves and son Michael were sworn in by Auditor Walder and a picture of the subject's property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$615,300 yet the owner feels it is worth \$315,300.

Mr. Medves stated he feels his home is not any different from his neighbors', yet the neighbors' taxes are lower. Mr. Medved stated there is work that needs to be completed. Mr. Medves stated the footer drains are crushed and need to be replaced. Mr. Medved stated he supplied a quote for \$14,000 to have that work completed.

Attorney Seed asked Mr. Medves the following questions; how long you have owned the home, has the kitchen and bathrooms been remodeled, the age of the roof, and if the HVAC system was original. Mr. Medves stated there has not been any updates to the kitchen or bathrooms, the roof is mid-life at ten years old, and the HVAC system was replaced in 2018. Attorney Seed stated with the deficiencies he could understand a reduction.

Appraiser Severovich stated he found seven sales in Chester and based on the sales and the evidence provided he would recommend a reduction. No further questions.

Action

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to reduce the Tax Year 2024 Market Value from \$615,300 to \$500,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

16-066800 Harry Stefansky, filed by Owner.

Present Harry Stefansky, owner, and caretaker Ms. Victoria Urbancic. Mr. Stefansky and Ms. Urbanic were sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to be reinstated back to the CAUV program.

Deputy Auditor Alec Richmond stated that the property was transferred back in 2023. Since several new names were added to the deed, this resulted in the property needing a new CAUV application to be filed. Deputy Auditor Richmond stated he did receive a new CAUV application along with a check for \$25.00. Once Deputy Richmond went to do the pay in, he was notified later that there was a stop payment on the check, which then resulted in the application not being approved, and removed from the CAUV program. Deputy Richmond stated he had a conversation with Matthew, and he was planning on selling the property.

Auditor Walder stated that since the deed added additional names, that is why a new application needed to be filed. Any of the owners can sign the form. No further questions

Action

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reinstate CAUV to parcel 16-066800 with an approved submission of an application along with the payment of \$25.00.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

18-091377 John Henry Kurtz, filed by Owner.

Present John Kurtz, owner. Mr. Kurtz was affirmed/sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to be reinstated back to the CAUV program.

Deputy Auditor Jon Benton stated, in 2023 a renewal was received, however, the form was blank. In 2024 three notices had been mailed out, however, didn't receive anything back. Deputy Auditor Benton stated they now have an application that is filled out and it meets the requirements.

Treasurer Hitchcock stated it is very important that the renewal form each year is filled out and sent to our office. No further questions from the Board.

Action

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reinstate CAUV to parcel 18-091377 provided a completed renewal form is sent in every year.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

21-043731 Joseph Birli, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to reduce the Tax Year 2024 Market Value from \$352,900 to \$245,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

23-209910 Shadybrook Farm, filed by Owner.

Present, Christine Perkins, owner and Patricia Summers, 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 \$73,900 yet the owner feels it is worth \$32,325 and asked them to explain to the Board why the value should be reduced.

Ms. Perkins stated there isn't a home on this parcel, along with it not having electricity or sewers. The parcel is under very restricted deed restrictions.

Natalie Ray, Senior Government Advisor for the Auditor's Office stated there are three deed restrictions. One being, if the owner owns the property or an heir, it is prohibited to build. The second building restrictions to the barn, and the third is if wanting water or sewer to the parcel it must be done within 120 days of the deed being filed.

Ms. Perkins agreed with Auditor Walder that due to the restrictions, it reduces the marketability of the property. Ms. Perkins stated there isn't a road or river access to the property. Ms. Perkins stated the property is landlocked and can only access it from her property and has owned said parcel for twelve years.

Appraiser Severovich stated he couldn't find any properties with deed restrictions, and researched land parcels and found anyway between \$8,500 and \$17,500 for lots that are accessible and buildable.

Auditor Walder stated it is one of the most restricted properties that he has seen, and it does change value. Ms. Perkins stated nobody would buy it since no one has access to it. 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 Charles E. Walder, to reduce the Tax Year 2024 Market Value from \$73,900 to \$25,000 based on testimony and information provided

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

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

Present Phillip & Sara Retino 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 \$265,250 yet the owner feels it is worth \$60,000 and asked them to explain to the Board why the value should be reduced.

Mr. Retino stated the issues were addressed to the builder shortly after moving in. A punch list was created for the builder. Several issues, from mold, waterproofing, drainage system, septic tank malfunctions were brought up to builder within the warranty period but were not addressed or resolved by the builder. Mr. Retino stated they have just begun mediation and is being counter sued by the builder who is stating there isn't anything wrong with the home. Mr. Retino stated they are having issues with doors and windows, not locking. Mr. Retino contacted Geauga door, and he was told, they cannot help him since the builder installed them himself and there isn't a warranty through them for any malfunctions.

Auditor Walder asked if they had moved into the home. Mr. Retino stated yes. Auditor Walder asked if he was still living in the home. Mr. Retino stated yes. Auditor Walder asked if he was still experiencing defects. Mr. Retino stated yes. This is their forever home, and they do not have the money to rebuild or move.

Treasurer Hitchcock asked if a list of all defects and what it would cost to make whole. Mr. Retino stated roughly \$300,000.

Attorney Seed asked how much it cost to build the home. Ms. Retino stated \$452,000. She stated the land they purchased themselves; it was not from the builder. Attorney Seed asked when the home is corrected, the value could be \$500,00 to \$600,000. Mr. Retino stated yes, they feel it could be upwards of \$500,000. Attorney Seed stated it appears the county has accounted for the defects in its current value. Attorney Seed asked if he heard correctly that they were in litigation with the builder. Mr. Retino stated yes, it has just begun. Attorney Seed stated there could be appraisals and compensation given to the owners if litigation is successful. Attorney Seed asked what the builder says about the issues. Ms. Retino stated the builder stated there are not any issues that the owners are being petty.

Appraiser Severovich stated that with sales in the area, the owners are valued at roughly fifty percent of their value. Auditor Walder stated that Appraiser Severovich is compared to marketable homes, and challenges that this home could be placed on the market due to the problems. No further questions from the Board.

Action

Motion by Christopher P. Hitchcock, seconded by Carolyn Brakey, to reduce the Tax Year 2024 Market Value from \$265,250 to \$125,000 based on information provided and with yearly field reviews for updates to property.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

26-167350 Jacob Jarrold, filed by Owner.

Present Jacob Jarrold, owner and 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 \$417,500 yet the owner feels it is worth \$350,000 and asked them to explain to the Board why the value should be reduced.

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock, to table this hearing to a future date, for the homeowner can submit additional evidence

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

32-036800 Thomas & Linda Koerlin, filed by Owner.

Present Kevin Koerlin, son of the owner. Mr. Koerlin was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to have parents' land reinstated back to the CAUV program.

Deputy Auditor Jon Benton stated three renewals were sent. Deputy Auditor Benton stated the owners' son stated they did mail a renewal back, that was not received. Deputy Auditor Benton stated they did a site visit to see if still farming. They were, and it was explained by the owner's son, they are looking to expand to ten acres so they would not need a woodland plan any longer.

Auditor Walder stated that the woodland plan currently on record is a very old plan that did not have a termination date, however, if it expands, then the plan will be null in void. No further questions from the Board.

Action

Motion by Carolyn Brakey, seconded by Charles E. Walder, to reinstate CAUV to parcel 32-036800 with a new application.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

Remissions/Refunds: See attached List:

Motion by Charles E. Walder, seconded by Carolyn Brakey, to remit and or refund the following late payments penalties for the first half Tax Year 2024 totaling \$3,305.62 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Carolyn Brakey.
Motion carried.*

Minutes

Motion by Charles E. Walder, seconded by Carolyn Brakey, to approve the minutes from March 26, 2025.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and Carolyn Brakey.
Motion carried.*

Being of no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the April 9, 2025, BOR meeting at 11:34 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

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Linda Burkner abstain