

**BOARD OF REVISION**

The Geauga County Board of Revision met on April 23, 2025, at 9:00 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, Chief Deputy Treasurer Caroline Mansfield, and Interim County Administrator Linda Burhenne.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, Senior Government Advisor Natalie Ray, ADP IT Technician Josh Holtz, and ADP IT Technician Akshay Raikar.

Present by Microsoft Teams: Jeff & Rhonda Luce and Matthew & Jessica Skedel.

Caroline Mansfield left the hearing at 9:18 AM. Christopher P. Hitchcock sat on the Board at 9:18 AM.

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.

**06-006000 Jeff & Rhonda Luce filed by Owner.**

Present, Jeff & Rhonda Luce, the owners, by Microsoft Teams. Mr. & Mrs. Luce 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 \$186,200 yet the owner feels it is worth \$152,000 and asked them to explain to the Board why the value should be reduced.

Mr. Luce stated they purchased the home in 1994, the home is 150 years old, and they paid \$99,000. Ms. Luce stated that it is a 90% increase. Mr. Luce stated there is a new roof on the home and he painted the interior. Mr. Luce the windows are in need of being replaced.

Interim County Administrator asked Mr. Luce if they were to put their home on the market today, would they be asking \$152,000? Mr. Luce stated that it would probably depend on if the home was inspected, and not sure what someone would pay for it.

Treasurer Hitchcock asked how they came up with their estimated value. Mr. Luce stated he just looked at the original homes on the street and not the new \$700,000 homes across the street. Treasurer Hitchcock stated that still didn't quite answer his question. Ms. Luce stated the house is old, and needs updated. Mr. Luce stated he didn't understand how a home that cost \$99,000 in 1994, now costs almost \$200,000.

Appraiser Severovich stated he did a search in Chardon; the subject home is a century home and now has an effective date of 1970. Looking back to home built in 1956 with similar square footage, the subject property is roughly \$114 per square foot, and the comps range from \$116 to \$159 per square foot. Appraiser Severovich stated with this information; he could not recommend a change in value. Mr. Luce asked what that meant. Appraiser Severovich stated it reflects with current sales; buyers are willing to pay at the lowest price of \$116 per square foot.

Auditor Walder stated, in the market, the value is based on what an average person would pay today for a home, and not what the current buyer paid for the home. Based on the comps of similar homes, or homes closet to the subject property, and those comps sold for above their current value. Auditor Walder stated that with the lack of evidence provided it's a challenge for the Board because they want to be fair to all taxpayers. Mr. Luce thinks it should be a fair value, and not based off the \$700,000 homes that were built across the street.

Treasurer Hitchcock asked if there were any capital projects being done within the next twenty-four months. Mr. Luce replied there are not any pending. 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 Christopher P. Hitchcock to reduce the Tax Year 2024 Market Value from \$186,200 to \$180,000 based on testimony and information provided.

*Voice vote, two ayes. Christopher P. Hitchcock, and Linda Burhenne. Oppose, Charles E. Walder  
Motion carried.*

**06-038790 Brian Gerhard filed by Owner.**

Present, Brian Gerhard, owner. Mr. Gerhard was 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 \$207,500 yet the owner feels it is worth \$164,000 and asked them to explain to the Board why the value should be reduced.

Mr. Gerhard stated he purchased the home in 2020 which the plans of remodeling the home once retired. After purchasing the property and realizing he didn't do enough homework on the home, and noticed the garage that is listed behind the home is horse stalls. No floor, just sawdust. The barn is rotted at the base of all the wood, and it needs to be removed. Mr. Gerhard stated the dwelling was used as a multifamily and has three kitchens, one only works. The bedrooms are portioned for three families. Mr. Gerhard stated a mother-in-law suite the ceiling had collapsed and upon inspection of the home needs all new plumbing. Mr. Gerhard stated he felt he wouldn't be able to sell it for what he paid for it. Mr. Gerhard stated that with his title paperwork it showed an easement for a gal line from the front to the back of his property line. Mr. Gerhard stated a gas company was behind the property clearing brush and stated he shares the property with the gas company and showed Mr. Gerhard a photo that shows the gas line running through the property. Mr. Gerhard stated the floors need ripped up, and walls taken down and lots of work to get it to be a safe, working dwelling.

Auditor Walder asked if there was an appraisal done at time of purchase. Mr. Gerhard stated there was and looking at the paperwork it stated \$172,800 was the appraised value. Auditor Walder asked if that was part of his evidence, and he replied it was not.

Appraiser Severovich stated a search in Chardon School District, which found seven sales in similar square footage. Appraiser Severovich stated there was currently an adjustment made to the land for the restriction on electricity and gas. The search for sales indicated the subject property is \$70 per square foot, while the comps show \$104 per square foot. Appraiser Severovich stated based on the sales in the area he could not recommend a change in value.

Auditor Walder noted having a marketable property will influence the market purchase. Auditor Walder made a motion to accept the evidence of the appraisal, Caroline Mansfield, seconded the motion. All were in favor. 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 2024 Market Value from \$207,500 to \$172,800 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**11-162100 Thomas Kardamis, filed by Owner.**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$253,700 to \$200,000 based on information provided.

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

**15-097100 Jay Tager, filed by Owner.**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$221,690 to \$186,000 based on information provided.

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

**21-101800 Matthew & Jessica Skedel filed by Owner.**

Present, Matthew & Jessica Skedel, the owners, by Microsoft Teams. Mr. & Mrs. Skedel 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 \$237,200 yet the owner feels it is worth \$172,200 and asked them to explain to the Board why the value should be reduced.

Mr. Skedel stated they purchased the property in 2010, and he submitted the appraisal from that time. Mr. Skedel stated from that time until 2023 there had been normal increases, then in 2023 the increase jumped to \$90,500. Mr. Skedel stated he supplied home sales from 2025, and the county appraiser submitted sales from 2023. Mr. Skedel stated their home has not been renovated, as with the homes that were sold.

Treasurer Hitchcock asked if there were any intentions of renovating within the next 12 months. Mr. Skedel said not within the next 12 months, but a five-year plan. Treasurer Hitchcock asked if the basement was dry. Mr. Skedel stated it was dry, there aren't any leaks or water damage. Treasurer Hitchcock asked the condition of the roof. Mr. Skedel stated it was replaced fifteen years ago.

Appraiser Severovich stated he searched the area and found five sales with similar age and square footage. Appraiser Severovich stated he found that the range per square foot was \$137.00 per square foot to \$169.00 per square foot, and the subject property was \$157.00 per square foot. Appraiser Severovich stated that due to the condition was recommending \$137.00 to \$140.00 per square foot.

Mr. Skedel stated the sales that the appraiser compared to were 2023 sales, and those were inflated and now the market is coming down.

Auditor Walder stated when looking at valuations, they look at a moment in time. The sexennial that affected the changes were as of January 1, 2023, and look at a window around that date. 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 \$237,200 to \$202,500 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**21-176720 Mark Malysa, filed by Owner.**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$639,100 to \$612,400 based on information provided.

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

**26-214138 Vladimir Dujski, filed by Owner.**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$941,100 to \$842,000 based on information provided.

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

**29-107921 Elizabeth O'Neil, filed by Owner.**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$584,600 to \$475,000 based on information provided.

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

**General Business**

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

Motion by Charles E. Walder, seconded by Linda Burhenne, to remit and or refund the following late payments penalties for the first half Tax Year 2024 and first half Tax Year 2025 totaling \$9,140.18 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 Linda Burhenne  
Motion carried.*

**Minutes**

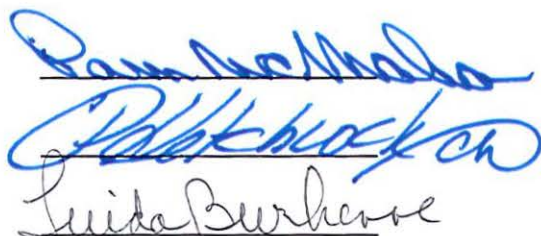
Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to approve the minutes from April 9, 2025.

*Voice vote, two ayes. Charles E. Walder, and Christopher P. Hitchcock. Abstain, Linda Burhenne.  
Motion carried.*

Being no further business to conduct, it was moved by Charles E. Walder to adjourn the April 23, 2025, BOR meeting at 10:16 AM.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision



The image shows two handwritten signatures in blue ink. The top signature is for Linda Burhenne, and the bottom signature is for Christopher P. Hitchcock. Both signatures are written over horizontal lines.