

## **BOARD OF REVISION**

The Geauga County Board of Revision met on April 23, 2025, at 1:00 PM 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 County Commissioner, James Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, Deputy Auditor Rachel Blystone, Charles Walder, Senior Government Advisor Natalie Ray, ADP IT Technician Josh Holtz, ADP IT Technician Akshay Raikar, Alec Richmond, Jon Benton and Chief Compliance Officer & Administrator Kate Jacob.

Auditor Walder recused himself and left the hearing at 1:40 PM, and Chief Compliance Officer & Administrator Kate Jacob sat on the Board at 1:40 PM.

Present by Microsoft Teams: Bob Sage and Attorney Michael Whitney.

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.

### **03-000800 Molly Favret, filed by Owner.**

Present, Pete Mehler, Attorney for Molly Favret, who was not present. Auditor Walder noted 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 \$801,300 yet the owner feels it is worth \$597,120 and asked them to explain to the Board why the value should be reduced.

Attorney Mehler stated this was a century home, built in 1901, and is a very nice, unique home, but based on comps feels the per square footage amount should be \$240 and not \$327 that the County has the value.

Appraiser Severovich stated the home was purchased in 2022 for \$835,000 as an arm's length transaction, and looking at comps from the look back date, cannot recommend a change in value.

Attorney Mehler asked Appraiser Severovich if he was able to find any sales to compare. Appraiser Severovich stated he didn't look for any comps as the best comp was the sale of the home.

Auditor Walder stated with the sale of the home in late August of 2022, with a purchase price of \$835,000, why does Mr. Mehler's client feel the value has declined in such a robust market. Attorney Mehler could not state why his client felt that way. 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 not reduce the Tax Year 2024 Market Value from \$801,300 based on testimony and information provided.

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

*Motion carried.*

### **06-092100, ET AL, Robert Sage, filed by Owner.**

The owners, Robert and Linda Sage, present by Microsoft Teams. The owner's son, Ben Sage, was present in person, and Attorney Michael Whitney, for Ben Sage was present on Microsoft Teams. A picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob noted for the record that the owner is seeking changes to parcels on CAUV program.

Chief Compliance Officer & Administrator Jacob asked Deputy Auditor, Ms. McKenzie, to read the corrected full market value of the three properties in question. Ms. McKenzie stated 06-092100 is \$236,040, 06-092000 is \$225,770 and 06-091900 is \$248,240. Chief Compliance Officer & Administrator

Jacob stated that in Column B, the CAUV values were included and not the full market value of the properties.

Mr. Benjamin Sage asked why the difference between values. Ms. McKenzie stated that the value is the full market value, prior to the discount.

Mr. Benjamin Sage stated on the 27-acre parcel there was a missing application with the new system, overlaying maps incorrectly. A section that was moved to full market value, residual. A map of some home site that is incorrect due to the new system. The farm encompasses all of it. Mr. Benjamin Sage pointed on the map for the Board to see, and again states; it is self-explanatory; there was an error in the system.

Chief Compliance Officer & Administrator Jacobs summarized that in the system an overlap error has caused a section marked full market value and not CAUV applied. Mr. Ben Sage stated yes it happened in 2024 and wants it back to the 2023 value.

Chief Compliance Officer & Administrator Jacobs asked what CAUV is being done. Mr. Ben Sage stated the 27-acre parcel is apple orchards, woods, and pumpkins.

Deputy Auditor Alec Richmond stated he does concur with a lot of what was stated. Deputy Auditor Richmond stated there was a sliver of homesite that overlaid from another parcel and agreed it should be placed back on the program. Another area that was not receiving the discount was when the parcels were initially split, they were not receiving right of way on the land. Deputy Richmond stated there should be .32 acres of right away, and that will be added. Deputy Richmond stated it cannot go back to 2023 value since there was not any right of way given; however, he would apply the right of way, and will remove the residual, and will all receive the discount; it was a mapping issue. The right way was applied to one parcel but should have been applied to all three and will make that correction.

Mr. Ben Sage stated on the 3.37 acres the farm market is valued at commercial value; there is a homesite on there but believed it had been removed and wanted confirmation. Deputy Auditor Benton stated a letter was sent and a phone call was placed stating that the home site was removed. Mr. Ben Sage stated also the residual on the parcel he believes is a mistake and when spoke with Mr. Benton it was stated the parking lots would not be covered on CAUV due to the building being classified as commercial. Mr. Ben Sage stated an additional parcel was created at the bottom and doesn't understand why it was partitioned off. Mr. Ben Sage stated the three things are the residual not on CAUV, unclear which portion it is, the farm market being commercial and the parking lot not on CAUV. Mr. Ben Sage stated the county supplied evidence on farm markets, Mr. Sage submits that it states excluding operations of food service. The exclusion from food service license is exempt from the state being a farm market does not disqualify a farm market from being a farm market, it is based on production and based on the farm itself. The limitations of powers 303.21, which is the zoning portion of the law that farm markets are exempt where 50% or more of the gross income is received is produced by the farm market on the property. Our farm produces all the goods. Mr. Ben Sage stated there was a case study of Sunrise farms in Burton, which went through the process when their barns were built and refers to the 50% which was established. There isn't an occupancy permit for the buildings, and it shouldn't be valued as commercial buildings; the property is zoned residential and not commercial. The buildings are built under agricultural laws. Mr. Ben Sage stated he contacted the counties building department and asked if they had an occupancy permit and it was stated they do not. Mr. Ben Sage submitted an email from the building department as evidence. Mr. Ben Sage stated the county offered evidence from the Department of Agriculture, and it stated a farm market is a producer operated facility where fresh fruits and veggies and other food items are offered for sale. There is a difference between a farm market and a farmers' market. We are a farm market, there are two different classifications. Ben Sage continued reading from evidence about farm markets from the department of agriculture site. He read are all farm markets exempt from retail food establishment license. Answered no. Is a farm market prohibited from offering other foods for sale such as milk and cheese. Answered: no, the farm market operator will lose exemption status and will need to be licensed with the local health department. Ben stated that they are licensed with the health department. Ben stated he is contesting the value of the entire parcel that it should all be CAUV.

Chief Compliance Officer & Administrator Jacob asked to clarify that it isn't that CAUV hasn't been applied, but portions have been misclassified. Ben Sage stated, from the map in the evidence packet, the home site in pink and the red for barns, woods and orchard and parking lot, noting the center of the parking lot has two rows of orchards, that contesting the new homesite and residual should all be returned to CAUV because farm markets are classified as agriculture.

Robert Sage was not coming through clearly on Microsoft Teams, so he called in. Robert Sage stated he wanted to emphasize that Ransom Apples, Sages Apples and Jay M Sage are all apart of Sages Apples units and objects to any area being taken out of CAUV. The 27-acre residential building is all production; the land, the buildings on the 3.37 acres are apart of the farm market, the parking lot or barns are for equipment, and they are contiguous and are all apart of the production unit. The 2.14 acre can take the one acre for residential, but everything else has blueberries and is part of the production unit.

Jon Benton, Deputy Auditor, stated that Ben Sage came into the office on February 18, 2025, and mentioned the homesite change. Deputy Auditor Benton, called John Paventi, who works for Integrity Appraisal, that was contracted to handle the county wide revaluation, along with new construction permits. Mr. Paventi advised Deputy Benton to change the parcel from home site to primary site so it can get on CAUV, then any changes with the appraising would happen during 2026, during the update. Deputy Benton stated he made the changes, and informed Ben Sage with a phone call and a letter. Deputy Benton stated that Ben Sage admitted he is getting a health inspection, which you need for selling milk, cheese, humus, eggs and automatically becoming a retail store and loses exemption as a farm market. Deputy Benton states that the Department of Agriculture explains that thoroughly. Deputy Benton stated it would relate to the barns and storage would stay the same, the market and parking lot would be determined by Integrity in 2026. Chief Compliance Officer & Administrator Jacob asked Deputy Benton to describe the current situation. Deputy Benton stated that currently the homesite was the market area and barns; and he changed it to a primary site designation, kept all the factors the same, so it would get taxed the same as it previously was, but with it being a primary site, it can now be CAUV, which has already been done. The only thing that has not changed is the parking lot. It hasn't changed since it is not agricultural related.

Deputy Richmond stated that according to the deed, there should have been two separate parcels, not all included in one. The county mapping department noticed the error, and had it changed to reflect the new parcel of .39 acres. Since it is different ownership, it is a separate application and because it is under 10 acres, they might need to combine with another parcel.

Commissioner Dvorak asked Ben Sage if he is selling milk, cheese and eggs. Ben Sage replied yes, they are not produced at the property. Commissioner Dvorak asked, shouldn't just square footage be adjusted and not the home market? Deputy Benton stated that once you have something that can spoil, it needs to be kept at a certain temperature, then the farm market loses its exemption. Commissioner Dvorak stated that the parking lot should be under CAUV since it is a pick your own. Chief Compliance Officer & Administrator Jacob asked Ben Sage if they offered pick your own. Ben Sage responded that they do not pick your own.

Ben Sage stated he was still confused about the .39-acre lot. Why it would not qualify on its own when it is contiguous. Deputy Richmond stated because they are separate ownership and being under 10 acres does not qualify for the woodland discount. Commissioner Dvorak asked if in the future it was consolidated with the larger property then the discount would be applied, and Deputy Richmond replied yes.

Chief Compliance Officer & Administrator Jacob stated that they needed to stay with the facts and deal with hypotheticals, so we have the facts and not confuse the record.

Robert Sage stated that the farm market has been under the health department, and not with ODA.

Attorney Whitney notes that he was trying to understand that the .39 acres was deeded out separately, then opposed with the 2.98 acres. Deputy Richmond responded, correct. Historically they were incorrectly lumped together, so all that was done, they were split due to correcting an error. Deputy Richmond stated that it was correct, it was found during adding of right of way. Attorney Whitney stated that once the land use map is updated, he feels it will show the correct homesite portion on the parcel and the miscommunications can be cleared up. Attorney Whitney stated the last question he has is about the parking lot. That the reason is because the market is being deemed a retail establishment. Deputy Richmond responded yes. Attorney Whitney asked if a portion of the parking lot could be deemed agricultural. Deputy Benton stated that Ben indicated it was only for the farm market. Ben stated it is a horseshoe parking lot and there are two rows of orchards in the center.

Chief Compliance Officer & Administrator Jacob noted that the last parcel is 2.14 acres. Ben Sage stated that 1 acre should be the homesite, and he is contesting that the remainder of the acre be on CAUV. The barns are for equipment, other land is for pumpkins and the farm market, it should not be moved to residual, it is all CAUV.

Deputy Richmond stated that he thinks it was all residual due to the right of way not being counted and it will be corrected. The 1-acre home site must be taken by the law. Ben Sage stated he understood. Chief Compliance Officer & Administrator Jacob stated to clarify the only thing not on CAUV is the one acre is for homesite, and the right of way. Deputy Richmond said yes. No further questions from the Board.

**Action**

After review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Caroline Mansfield to the following action:

It was moved and seconded for Tax Year 2024:

Parcel 06-092100 to have the map updated to include right of way and misplaced residual land.

Parcel 06-091900 to have map updated to fix right of way so land can have CAUV discount.

Parcel 16-013500 to leave parking area out of CAUV designation except for small portion of orchard in center. The prime site to remain until 2026 revaluation and wooded section is to be removed due to acreage and lack of common ownership.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

**15-055900 Mitchell & Caitlin Mikkonen, filed by Owner.**

Present, Pete Mehler, Attorney for Mitchell & Caitlin Mikkonen who were not present. Auditor Walder noted 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 \$486,100 yet the owner feels it is worth \$403,611 and asked them to explain to the Board why the value should be reduced.

Attorney Mehler stated there seems to be a discrepancy between the square footage what the county has, and what the homeowner feels.

Appraiser Severovich stated he did visit the property and measured. The owner used a digital tape measure and Appraiser Severovich stated, he used a measuring tape, and they are within thirty feet of each other. Appraiser Severovich did a search of new builds on 1.5 acres and came up with three sales and the subject property is below the comps.

Auditor Walder stated that the square footage needs adjusted to reflect the new measurement of 3274 square feet. No further questions from the Board.

**Action**

Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2024 Market Value from \$486,100 to \$429,000 based on information provided to adjust square footage.

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

*Motion carried.*

**19-056770 Richard Seyer, filed by Owner.**

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$6,300 to \$2,000 based on information provided.

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

*Motion carried.*

**23-315303 Judy Peko, filed by Owner.**

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$274,500 to \$245,000 based on information provided.



*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 James W. Dvorak to adjourn the April 23, 2025, BOR meeting at 2:54 PM.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision

  
  
Paula Burkhardt  
AM - aye  
PM - abstain