

BOARD OF REVISION

The Geauga County Board of Revision met on May 7, 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: Chief Operating Officer Pam McMahan, Chief Deputy Treasurer Caroline Mansfield and Interim County Administrator, Linda Burhenne.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Jon Benton, Appraiser Tim Severovich, Senior Government Advisor Natalie Ray, and ADP IT Technician Akshay Raikar.

Present by Microsoft Teams: No one present by Teams.

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.

02-419873 Warren Pistillo, filed by Owner.

Present, Tamara and Warren Pistillo, owners. Tamara and Warren were sworn in by Chief Operating Officer Pam McMahan noted a picture of the subject's property was verified. Chief Operating Officer McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$908,900 yet the owner feels it is worth \$790,000 and asked them to explain to the Board why the value should be reduced.

Mr. Pistillo stated they purchased the home a few months ago. They needed a home, as they were living in Texas, and their home was closed on and needed to find a place to purchase. Mr. Pistillo stated he had a home inspection report because the previous buyer that was interested in the property pulled out of the deal once he read the inspection report. The realtor for the Pistillos had the report and offered it to the Pistillos. Mr. Pistillo stated the report states the home needs exterior painting, a new roof is needed, the kitchen needs to be updated and new appliances. The HVAC system, which has two air conditioners, and two heaters are at the end of its life. Mr. Pistillo stated they purchased the home for \$790,000. Ms. Pistillo stated they had made offers on other homes, but they found most people were paying cash, so it bumped them out of the purchases. Ms. Pistillo stated she knows they overpaid, and bought the house site unseen, but needed a home as they needed to leave Texas.

Chief Operating Office McMahan stated she would accept the evidence of the home inspection report. Chief Deputy Treasurer Mansfield seconded, and all three members agreed to accept.

Appraiser Severovich stated he found three sales and recommended a value between \$826,000 and \$866,000 based on sales. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$908,900 to \$790,000 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-069727 Dane Lipovec, filed by Owner.

Motion by Pam McMahan, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$88,100 to \$50,000 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

18-058050 Milo Miller & Andy & Lydia Mast, filed by Complainant Roy Mast.

Present, Milo Miller owner, and Andy Mast. Milo and Andy were affirmed, and Chief Operating Officer Pam McMahan noted a picture of the subject's property was verified. Chief Operating Officer McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$255,800 yet the owner feels it is worth \$175,400 and asked them to explain to the Board why the value should be reduced.

Deputy Auditor Jon Benton stated the parcel had not been denied CAUV. There are two acres of right of way, and the shop was removed from CAUV since it is not being used for CAUV.

Mr. Miller stated the shed does need repairs, and the barn could use new siding. Mr. Miller asked what the taxes would be, and Chief Operating Officer McMahan stated that the Auditor's office does not deal with taxes, only values.

Appraiser Severovich stated he found two sales and eliminated one of them since it was not in the Amish community. The sale was on the same street and had ninety acres. The land was valued at \$7,239 an acre and the subject property was valued at \$6,698 and could not recommend a change in value. 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 Caroline Mansfield, to not reduce the Tax Year 2024 Market Value from \$255,800 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

18-091112 Roy & Wilma Mast, filed by Owner.

Present, Roy Mas owner, and Milo Miller. Milo and Andy were affirmed, and Chief Operating Officer Pam McMahan noted a picture of the subject's property was verified. Chief Operating Officer McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$177,200 yet the owner feels it is worth \$85,100 and asked them to explain to the Board why the value should be reduced.

Mr. Mast stated he built the home in 2002, and repairs were needed. He stated it does need a new roof and a couple of new doors and the basement leaks.

Deputy Treasurer Mansfield asked if the basement flooded, and Mr. Mast replied, yes.

Appraiser Severovich stated he found three sales with \$88.00 to \$189.00 per square foot, and the subject property is \$92.00 per square foot and could not recommend a change in value. 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 Caroline Mansfield, to not reduce the Tax Year 2024 Market Value from \$177,200 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

21-048850 Robert & Marie Fill, filed by Owner.

Motion by Pam McMahan, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$335,300 to \$319,200 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

23-385280 Christopher Kanieski, filed by Owner.

Present, Sandra Kanieski, mother-POA, was sworn in by Chief Operating Officer Pam McMahan noted a picture of the subject's property was verified. Chief Operating Officer McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$187,370 yet the owner feels it is worth \$145,000 and asked them to explain to the Board why the value should be reduced.

Ms. Kanieski stated this building was used as a bomb shelter years ago. It is currently vacant, has no water and everything is rotted, and not worth rehabbing. Will consider tearing down and possibly rebuilding.

Deputy Auditor Benton stated the parcel has more than 25% swamp land, which is not covered under forestry or CAUV, and suggested reaching out to USDA about the conservation program.

Appraiser Severovich stated the county has the property listed as poor condition and does not recommend a change in value. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by Caroline Mansfield, to not reduce the Tax Year 2024 Market Value from \$187,370 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

23-385373 & 23-046047 Sandra Kanieski, filed by Owner.

Present, Sandra Kanieski, was sworn in by Chief Operating Officer Pam McMahan noted a picture of the subject's properties was verified. Chief Operating Officer McMahan noted for the record that the Auditor's Office has the parcels in question at a combined value of \$456,700 yet the owner feels they are worth \$350,000 and asked them to explain to the Board why the value should be reduced.

Ms. Kanieski stated she purchased the property with adverse conditions. Ms. Kanieski stated the home was uninhabited and had thoughts of renovating the improvement. The only rehab done was three windows installed, and some walls removed. It needs a new roof and kitchen. The home does have electricity for security purposes, but no water, no working HVAC. Ms. Kanieski stated nothing has been done to the property in over forty years. Currently in the winter, she uses the property to store all the kayaks from their business.

Deputy Auditor Benton stated the properties are under CAUV with a forestry management plan. The home does have over 25% of swamp land and suggested a conservation plan that has a criteria for swamp land, that the owner could apply for and see if it qualifies. Deputy Auditor Benton explained it could increase the savings to the property if qualified.

Appraiser Severovich stated if the improvement were to be torn down, the value of the improvement would decrease. Appraiser Severovich stated the home is vacant and found eight sales averaging \$92.00 per square foot where the subject property is currently \$66.00 per square foot and could not recommend a change in value based on the sales. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by Caroline Mansfield, to not reduce the Tax Year 2024 Market Value from \$456,720 on the parcels based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

29-000800 Lori Nemunaitis, filed by Owner.

Motion by Pam McMahan, seconded by Caroline Mansfield, to reduce the Tax Year 2024 Market Value from \$359,100 to \$330,000 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

29-076700 Neil & Suzanne Burke, filed by Owner.

Motion by Pam McMahan, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$201,400 to \$181,000 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

29-095620 Frank Fitzpatrick, filed by Owner.

Motion by Pam McMahan, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$449,500 to \$378,000 based on information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

General Business

Remission/Refunds

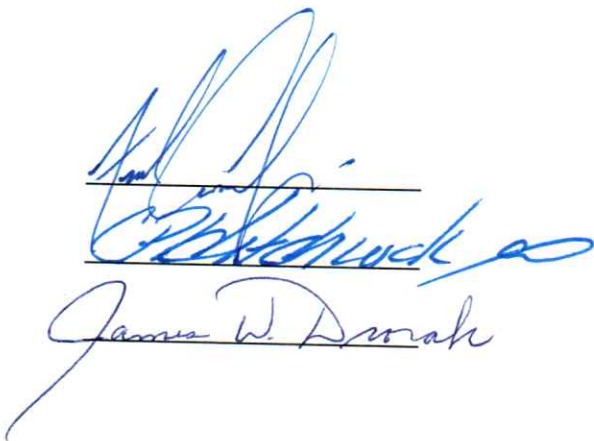
Motion by Linda Burhenne, seconded by Pam McMahan, to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2024 and first half 2025 totaling \$3,450.78 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct, it was moved by Caroline Mansfield, to adjourn May 7, 2025, BOR AM meeting at 10:28 AM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision



James W. Dorrah
Christopher P. Hitchcock

