

## **BOARD OF REVISION**

The Geauga County Board of Revision met on MAY 7, 2025, at 1:00 PM in regular session, 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 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 Rob Stanton, IT Technician Aksha Raikar, Appraiser Tim Severovich, and Senior Government Advisor Natalie Ray.

Present by Microsoft Teams: Robert Brindza, Robert Danzinger, Paul Provencher, Tom Buntic, and Jarold Jacob.

Tax Year 2024 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

### **11-049500 Carol Smith filed by Owner.**

Present, Carol Smith, owner, and Mr. Smith, spouse. Mr. and Mrs. Smith were sworn in and Chief Operating Officer, Pam McMahan, noted for the record that the Auditor's Office has the parcel in question valued at \$73,200 yet the school board feels it is worth \$60,000 and asked them to explain to the Board why the value should be reduced.

Ms. Smith stated the property is overvalued, and next to the school. Ms. Smith stated the parcel is land locked, and it is only used as a pasture for her horses. Ms. Smith stated the neighbor down from her is encroaching on her property because he wants to purchase it. Ms. Smith stated the kids walk through the property or ride ATVs on it to get to the school. Interim County Administrator Burhenne suggested that she should reach out to her townships zoning inspector about the encroachment from the neighbor, that maybe they can help.

Appraiser Severovich stated with the parcel being landlocked he couldn't find individual sales with external factors and even called a couple of realtors to see, to which none could be found. Appraiser Severovich noted a factor for shape and size, listed for the property, which reduces the value, but there isn't a note to specify shape or size for the reason it is used. Appraiser Severovich stated he didn't recommend a change in value.

Ms. Smith had a paper she wanted to submit to the Board as evidence. Motion by Pam McMahan and seconded by Caroline Mansfield to accept the purchase offer. Ms. Smith stated a third party had reached out to her about purchasing that piece of land for \$62,000. Ms. Smith stated the property is not for sale. Interim County Administrator Burhenne asked about donating the property to the conservatory. Ms. Smith stated the land is for her horses, but one day she might consider that option. 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 hold the Tax Year 2024 Market Value based on information that was provided.

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

### **11-049400 Carol Zimmer, Carol Smith & Robert Canfield, filed by Owner.**

Present, Carol Smith, one of the owners, and Mr. Smith, spouse. It was noted for the record that the Auditor's Office has the parcels in question valued at \$357,000 yet the owner feels it is worth \$310,000 and asked them to explain to the Board why the value should be reduced.

Ms. Smith stated it is difficult to sit out on the porch when the kids drive their ATVs on the school property at all hours. Ms. Smith stated the value should be reduced due to all the evening school events with all the cars and noise. Ms. Smith stated her driveway is at the bottom of the school zone and cars

go very fast past her driveway and it is difficult to pull out of the driveway with a horse trailer with the speeding cars. Ms. Smith stated the home has 1.5 bathrooms and not the two that it originally had. The basement is somewhat dry, a little flooding occasionally. Ms. Smith stated the traffic is much heavier now with school traffic and semi-trucks.

Appraiser Severovich stated he found six sales with an average of \$149.00 per square foot; the subject property is currently at \$135.00 per square foot. Appraiser Severovich stated the land had the same adjustments as the back parcel. Appraiser Severovich noted he would make the adjustment for the bath count and would adjust the value. Outside of any further adjustment, Appraiser Severovich stated he 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 Pam McMahan, to reduce the Tax Year 2024 Market Value from \$357,000 to \$325,000 based on information that was provided.

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

### **19-069430 Trisina LLC, filed by Owner.**

Present, Attorney Robert Danzinger, a representative for Tom Buntic, owner. Present, Paul Provencher, appraiser, representing owner, and Present, Attorney Robert Brindza representing Cardinal LSD, all by Microsoft Teams. Mr. Provencher and Mr. Buntic were sworn in, and it was noted for the record that the Auditor's Office has the parcel in question valued at \$1,680,800 yet the owner feels it is worth \$850,000 and asked them to explain to the Board why the value should be reduced.

Attorney Danzinger stated they wanted to amend the complaint form to adjust their opinion of value to \$1,050,000. Attorney Danzinger will email Bonnie McKenzie the revised form. Attorney Danzinger asked Mr. Buntic what kind of properties he purchases. Mr. Buntic stated commercial real estate, office and retail buildings. Attorney Danzinger asked when the subject property was purchased. Mr. Buntic stated May of 2022, he had a broker, and the building was listed on commercial real estate sites. Mr. Buntic stated when he purchased the property it was a Rite Aid. Mr. Buntic stated he acquired the property from Rite Aid who had a ten-year lease, with 7.5 years left of the lease at \$12,500 as a monthly rent. Attorney Danzinger asked if he knew Rite Aid would file for bankruptcy? Mr. Buntic replied no, he thought they were finally stable and purchased due to the cap rate and the cash flow. Attorney Danzinger asked Mr. Buntic when he found out they filed bankruptcy. Mr. Buntic stated October 2023, and they vacated early part of 2024. Attorney Danzinger asked Mr. Buntic if the building was currently leased. Mr. Buntic stated it has a mom-and-pop antique shop called Marketplace Mall and occupied the building in July 2024 and pay \$7,500 monthly. Attorney Danzinger noted that was roughly 40% decrease in rent, which Mr. Buntic agreed. Attorney Danzinger asked Mr. Buntic to speak on the marketing of the property. Mr. Buntic stated he hired CBRE in October of 2023 and the listing to rent was placed on all the commercial portals. Attorney Danzinger asked if this tenant was found during that time. Mr. Buntic stated yes, it was the best at the time.

Attorney Danzinger asked Appraiser Provencher to give his analysis of his appraisal submitted. Appraiser Provencher stated it was a vintage Rite Aid building in average condition with no deferred maintenance. The photos that Appraiser Provencher supplied were the same representation as the previous Rite Aid depicted. Appraiser Provencher stated he found five sale comparisons with a retail fashion. Conclude the subject property is \$9.25 per square foot, leased currently, as a double net, and not triple, which means the landlord is picking up the insurance expense.

Attorney Brindza asked Mr. Buntic if he knew the seller. Mr. Buntic replied no he did not. Attorney Brindza asked Mr. Buntic if he negotiated the \$2,033,000 sale price. Mr. Buntic stated yes, and it was an arm's length transaction. Attorney Brindza asked roughly 15 months after purchasing property did, he hear about the bankruptcy. Mr. Buntic replied that it was correct. Attorney Brindza asked when the rental payments stop. Mr. Buntic replied February of 2024. They paid January and February. Attorney Brindza asked if Mr. Buntic filed proof of claim. Mr. Buntic stated he investigated it but since it was Chapter 11 that prohibited him filing the claim. Attorney Brindza asked if he leased the building as is. Mr. Buntic stated it was as is, he didn't provide anything financially to assist the tenant. Attorney Brindza asked if the antique mall was the only offer. Mr. Buntic stated it was the only offer that panned out and would have accepted something different if a higher bid had been offered. Attorney Brindza asked what he had it listed for on the open market. Mr. Buntic stated it started at \$2,000,000, without any offers, then as low as \$1,490,000. No offers but had an offer from the antique mall and was advised

by his broker to accept the offer. Attorney Brindza asked if the listing was removed after he found a tenant. Mr. Buntic replied, yes, he did. Attorney Brindza asked what the monthly rent was. Mr. Buntic stated \$7,400.00, first three months free, and then started paying rent later in the year. Mr. Buntic stated, after the one-year lease, there is a step up which is in the lease.

Attorney Brindza asked Mr. Provencher if the sales he provided from the appraisal were all former Rite Aid facilities. Mr. Provencher stated they were sold as dark. Attorney Brindza asked Mr. Provencher if the focus was to change from a drug store use to a second-generation use. Mr. Provencher stated yes. Attorney Brindza asked Mr. Provencher if the rent comps he used, which were five of them, if they were all dark rents. Mr. Provencher stated two actual leases were in place, so technically only two rental comps were used, and out of the two, only one he would say was a double net, like the subject property. Attorney Brindza asked Mr. Provencher if he would set an effective rate on the sales. Mr. Provencher stated he did. Attorney Brindza stated the effective rate of the sales were much higher than the effective rate of the subject property. Mr. Provencher stated the two sales had better location attributes than the subject property. Attorney Brindza asked Mr. Provencher, wouldn't signed leases have a stronger indication for a rental rate than a asking rates, correct? Mr. Provencher said true. Attorney Brindza noted he did supply the 2022 conveyance paperwork to show the Sale of the property for \$2,033,205.

Appraiser Severovich stated the property conveyed for \$2,033,200, and an appraisal submitted for \$1,050,000 and not any recent sales he could find to compare. Appraiser Severovich stated the property did become vacant following the sale and recommending moving to the value described in the commercial appraisal. No further 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 adjust the Tax Year 2024 Market Value from \$1,680,800 based on information that was provided.

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

#### **21-043732 Patricia Alves, filed by Owner.**

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2024 Market Value from \$379,300 to \$328,000 based on information provided.

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

#### **21-084483 Jennifer Dorka & Robert Starrett, filed by Owner.**

Motion by Caroline Mansfield, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$476,400 to \$400,000 based on information provided.

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

#### **26-167350 Jacob Jarrold, filed by Owner.**

Present, Jacob Jarrold, owner, by Microsoft Teams. Mr. Jarrold was sworn in and Chief Operating Officer, Pam McMahan, 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. Chief Operating Officer McMahan, noted that this hearing was tabled from the April 9, 2025, hearing.

Mr. Jarrold stated he thought he had up to ten days after the hearing to submit evidence from the last hearing and is appreciative that he could have a new hearing scheduled so he could supply evidence. Mr. Jarrold stated he is questioning the condition that is placed on his home very good, when he feels it could be average, since it was a poorly done flip when he purchased the home.

Appraiser Severovich stated he found four sales in similar size with an average of \$124.00 per square foot. Appraiser Severovich stated the photos supplied by the homeowner do indicate there is work needed on the home. With that, feels he can adjust to good and recommends a change between \$384,000 to \$406,000.

Mr. Jarrold asked Appraiser Severovich why he included four-bedroom homes. Appraiser Severovich stated the bedroom count does not provide value, they are looking at total square footage, bathroom counts, and items of that nature. Appraiser Severovich stated he wasn't looking at the highest sale comp and that it was outside of the criteria to make Mr. Jarrold's home. Mr. Jarrold stated he purchased the home for \$390,000, and it was appraised in 2021 for \$380,000. 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 reduce the Tax Year 2024 Market Value from \$357,000 to \$325,000 based on information that was provided.

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

**29-024100 Georgia Grant, filed by Owner.**

Present, Georgia Grant, owner. Ms. Grant was sworn in and Chief Operating Officer McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$222,600 yet the school board feels it is worth \$170,000 and asked them to explain to the Board why the value should be reduced.

Ms. Grant stated she has not improved the property except for glass block windows in the basement twenty plus years ago. Ms. Grant stated she has a detached garage that is less desirable, and a new garage door is needed, the chimney needs tuck point work, and front concrete steps are from 1939 and are pitted. The deck which is thirty years old is deteriorating, there isn't central air, and the furnace is sixty years old. The kitchen and bathroom need to be updated, as they are all original.

Ms. Grant had a couple of photos to add to evidence. Pam McMahan made the motion, and Caroline Mansfield seconded the motion to accept. Three ayes. Ms. Grant stated her taxes have increased greatly, and feels with a smaller lot size, and not having had any improvements completed, feels the value is much lower.

Appraiser Severovich stated that with the sales in the area, the lowest sales were \$240,000, and the subject property is below that. Appraiser Severovich stated he cannot recommend a change in value due to where the subject property is currently valued. Ms. Grant stated the other homes have been updated and hers has not. Ms. Grant stated seniors will be forced to leave their homes with the increases that have taken place. Appraiser Severovich stated the average increase in South Russell was 27%, and the subject parcel went up 30% so she is slightly higher.

Interim County Administrator Burhenne asked Ms. Grant if she would put her home on the market and would she put it up for \$170,000. Ms. Grant stated she would more than likely put it up higher to see what the market would do but said she might then only get \$170,000. 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 Pam McMahan to reduce the Tax Year 2024 Market Value from \$222,600 to \$220,000 based on information that was provided.

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

**GENERAL BUSINESS**

Board of Tax Appeals

Parcel: 04-151035

BTA Case: 2024-1327

BOR Case: 624010

GREAT LAKES GROWERS LLC

The Board of Revision acknowledges the case was dismissed due to a voluntary request.

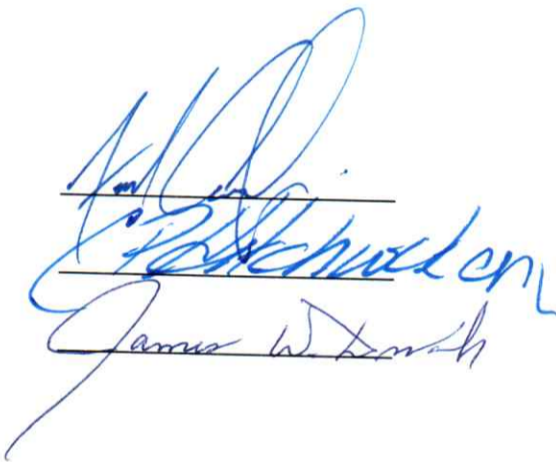
Board of Tax Appeals  
Parcel: 11-241100  
BTA Case: 20241-1374  
BOR Case: 624030  
DAVID LEICHTMAN FAMILY TRUST

The Board of Revision acknowledges the case was dismissed due to a voluntary request.

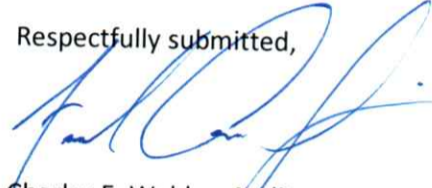
Board of Tax Appeals  
Parcel: 11-051400  
BTA Case: 2024-1375  
BOR Case: 624029  
NANCY LEICHTMAN FAMILY TRUST

The Board of Revision acknowledges the case was dismissed due to a voluntary request.

Being of no further business to conduct, it was moved by Caroline Mansfield to adjourn the May 7, 2025, PM, BOR meeting at 3:00 PM.



James W. Smith

Respectfully submitted,  
  
Charles E. Walder, Auditor  
Secretary/Board of Revision