

BOARD OF REVISION

The Geauga County Board of Revision met on May 21, 2025, at 9:02 AM 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.

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

Present: Auditor Charles E. Walder, Treasurer Christopher P. Hitchcock, and Assistant County Administrator Linda Burhenne.

Also present: Chief Operating Officer Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, ADP/Do IT Mike Dorka, and Senior Government Advisor Natalie Ray.

Present by Microsoft Teams: Christopher and Amanda DeNigris and Nick DeNigris.

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.

01-119004 Nick & Brianna DeNigris, filed by Owner.

Present, Nick DeNigris, owner, by Microsoft Teams. Present, Attorney David Seed, representing Kenston LSD. Mr. DeNigris 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 \$724,300, yet the owner feels it is worth \$540,000 and asked them to explain to the Board why the value should be reduced.

Mr. DeNigris stated they built the house themselves and subcontracted most everything out. Ms. DeNigris stated he paid and built the home for \$540,000 and that is what it should be worth. Mr. DeNigris stated he pulled data from the last twelve months and tried to pick comparable homes in Auburn Twp, and will speak in terms of appraised value, tax values and square footage. Mr. DeNigris was not aware that the county measures square footage of a home by the exterior. Mr. DeNigris stated half of his comps are smaller than 3000 square feet and the other half are over that. It has an unfinished basement and is a ranch and the value cannot be \$724,000.

Interim County Administrator Burhenne asked Mr. DeNigris if he was going to sell it, would he put it on the market today for \$540,000. Mr. DeNigris replied, I don't know, the market is crazy today, a lot is going on, homes are not selling today, and not sure if I would put it at \$540,000.

Attorney Seed asked Mr. DeNigris if there was a loan on the property. Mr. DeNigris stated yes. Attorney Seed asked what the current balance of the loan was. Mr. DeNigris thought \$514,000. Attorney Seed asked if it was refinanced after the build. Mr. DeNigris stated no. Attorney Seed asked what the total amount of the loan and the cost of the construction was. Mr. DeNigris stated \$540,000 was the loan and the cost of the construction was the entire loan and some overage, about 10%. Attorney Seed asked if the land was separate. Mr. DeNigris stated yes. The land was \$39,000, and the house was \$501,000.

Appraiser Severovich stated the dwelling was shown as 100% completed as of 1/1/2024 and valued at \$724,300. Appraiser Severovich stated that he found three sales in Auburn, that were recent builds and notes the subject property was on the lower end of the range and does not recommend a change in value. Appraiser Severovich noted that there was a discrepancy between the sales provided by Mr. DeNigris; and wasn't sure where those were derived from; Zillow or Realtor.com, but those raised the prices of the per square foot significantly.

Auditor Walder stated a home on Moreland across the street of Mr. DeNigris, which was built in 2022 and then sold in 2023 for \$785,000. Mr. DeNigris stated it just because it sold for that doesn't mean it is valued at that amount. Auditor Walder stated the best indicator of value is what it sells for on the open market.

Attorney Seed asked Mr. DeNigris if he received an additional line of credit of \$175,000. Mr. DeNigris stated yes, he did, in addition to the \$540,000.

Treasurer Hitchcock stated that showing property taxes per square foot doesn't help; the complaint is about the value of the home and stated, if you should ever have the opportunity to file a complaint again, change that to the values. 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 not reduce the Tax Year 2024 Market Value from \$724,300 based on testimony and information provided.

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

01-119005 Christopher & Amanda DeNigris, filed by Owner.

Present, Chris and Amanada DeNigris, owners, by Microsoft Teams. Present, Attorney David Seed, representing Kenston LSD. Mr. DeNigris 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 \$691,700, yet the owner feels it is worth \$430,000 and asked them to explain to the Board why the value should be reduced.

Mr. DeNigris stated the home was not completed in 2023 and then in 2024 the County inflated the value and lacks justification. Mr. DeNigris stated he supplied supporting documents, comps and an appraisal to show his home is overvalued. Auditor Walder stated he didn't see an appraisal in the package, and Mr. DeNigris stated it is the worksheet. Mr. DeNigris stated he spoke with Appraiser Severovich last year and his value was changed prior to the BOR due to the fact his home was not 100% completed, however, that happened after the BOR hearing last year.

Treasurer Hitchcock asked Mr. DeNigris when his home was complete. Mr. DeNigris stated it was July of 2023.

Assistant County Administrator Linda Burhenne asked Mr. DeNigris, he has \$430,000 on his complaint form, and would he put it on the market for sale for that amount. Mr. DeNigris stated with the land it is \$515,000 and that is what he would sell it for. Mr. DeNigris stated he didn't include the land on the complaint form. Mr. DeNigris continued to discuss last year's Board of Revision, and Auditor Walder explained that the hearings are not continued, that this is a new hearing for this year.

Attorney Seed asked Mr. DeNigris what the total cost was to build his home, including the land. Mr. DeNigris stated \$515,000. Attorney Seed asked if Mr. DeNigris did any of the work. Mr. DeNigris stated he had not done any of the work, it was subcontracted. Attorney Seed asked Mr. DeNigris, with any work he might have put into the home, what he would consider selling it for, and Mr. DeNigris stated \$515,000. Attorney Seed asked if Mr. DeNigris, as a project manager, would he consider adding any additional value to his home. Mr. DeNigris stated no.

Appraiser Severovich stated the home was completed in 2023 and in a previous Board of Revision the owner supplied evidence to state it was not completed by January 1, 2023. Appraiser Severovich stated he found three sales, that were recent builds, similar lot size with an average of \$253.00 per square foot. The subject home is at the lower end of that range, and Appraiser Severovich stated a no change in value was recommended. Appraiser Severovich stated the home across the street from the subject property sold in 2022 for \$785,000, and he cannot get away from that sale to use as a comparison. Appraiser Severovich stated the price to build does not equate to a value assigned. 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 Charles E. Walder, to not reduce the Tax Year 2024 Market Value from \$691,700 based on testimony and information provided.

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

02-114220 Frank Zemljic, filed by Owner.

Present, Frank Zemljic owner, and his son. Present, Attorney David Seed, representing Kenston LSD. Both Mr. Zemljics were 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 \$400,600, yet the owner feels it is worth \$280,000 and asked them to explain to the Board why the value should be reduced.

Mr. Zemljic stated he had painted the outside of the home so that it looks nice, but on the inside, it has not been updated. Basement leaks and has a stone foundation. Mr. Zemljic brought a letter from someone who used to live in the home. Auditor Walder made a motion to accept the evidence, and Christopher P. Hitchcock seconded the motion, and there were three ayes as a voice vote. Auditor Walder asked what kind of support timbering it is. Mr. Zemljic stated it looks like trees, with bark on it still. The home was rebuilt in 1926. Christopher P. Hitchcock left the hearing at 11:14 am and Caroline Mansfield arrived at 11:16am.

Appraiser Severovich stated the county has the property listed in average condition and based on sales in the area recommends a range between \$360,000 and \$390,000.

Mr. Zemljic stated he does a lot of work on the upkeep of the outside, so it looks nice for the neighbors.

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 \$400,600 to \$320,000 based on testimony and information provided.

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

11-062200 James Meeks, filed by Owner.

Present, James Meeks, owner. Present, Attorney David Seed, representing West Geauga LSD. Mr. Meeks 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 \$401,000, yet the owner feels it is worth \$300,000 and asked them to explain to the Board why the value should be reduced.

Mr. Meeks stated he is not opposed to an increase in value but increasing 66% is very high. Mr. Meeks stated he knows he overpaid for the home, but he was moving across the country and needed to purchase a home.

Treasurer Hitchcock stated, when you buy something, it establishes value. You do have choices, and Mr. Meeks chose to overpay for a home. Even if the market was very small, there was still a market.

Mr. Meeks stated the interior of the home was cheaply renovated, which he detected upon moving into the home. He did not get an inspection prior to the purchase but did get one after the fact for his own personal use.

Interim County Administrator Burhenne asked Mr. Meeks how he came about the value he did on his complaint form. Mr. Meeks replied since he didn't know how the County came up with the value, he picked a number that he thought it should have been.

Auditor Walder stated an outside appraisal company visited each house in the county and placed on the dwelling and from the street, verified condition, qualities, acreage and square footage, and then reviewed the data from the sales and values were increased based on the sales for the tax date.

Attorney Seed asked Mr. Meeks if he had purchased an additional home. Mr. Meeks stated he did. Attorney Seed asked Mr. Meeks if he had worked with an agent and if they had negotiated the price on his current home. Mr. Meeks stated that he did.

Appraiser Severovich stated the subject home is above the average for sales, but below the top of the sales, but with the sale price of \$460,000 before the tax lien date, 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 Christopher P. Hitchcock, seconded by Charles E. Walder, to not reduce the Tax Year 2024 Market Value from \$401,000 based on testimony and information provided.

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

11-207097 Jeffrey & Nancy Roberts, filed by Owner.

Present, Jeffrey Roberts owner. Present, Attorney David Seed, representing West Geauga LSD. Mr. Roberts 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 \$490,100, yet the owner feels it is worth \$390,000 and asked them to explain to the Board why the value should be reduced.

Mr. Roberts stated the carpet needs to be replaced, it is 25 years old, the front steps are bad, water damage around exterior wood trim and windows, and leaks in basement. Mr. Roberts stated he thought the tax increase was very high considering the condition of his home, along with some comps he found in the neighborhood.

Treasurer Hitchcock asked Mr. Roberts if he would like to amend his complaint form. Mr. Roberts stated he would.

Auditor Walder asked Mr. Roberts if he had an appraisal done in the last five years. Mr. Roberts stated no, he has not.

Appraiser Severovich stated with the comps he found in the area, and then the work that needs done to the home that is beyond the normal scope of repairs, Appraiser Severovich stated a reduction in value was warranted. 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 \$490,100 to \$365,000 based on testimony and information provided.

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

11-389120 Gregely & Maria Fazakas, filed by Owner.

Present, Gregely & Maria Fazakas, owners. Present, Attorney David Seed, representing West Geauga LSD. Mr. & Mrs. Fazakas 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 \$752,600, yet the owner feels it is worth \$445,000 and asked them to explain to the Board why the value should be reduced.

Mr. Fazakas stated they purchased the property as-is for \$250,000 in 2023. The basement is dilapidated. The foundation needs to be repaired, and water comes through the brick wall on one side of the basement.

Auditor Walder asked Mr. Fazakas if he knew the owner of the home. Mr. Fazakas stated it was a friend of a friend that wanted to sell the home. Mr. Fazakas stated he did not put it on the open market since he knew the repairs would need to be done for it to sell.

Attorney Seed asked the Board if the value should be the sale price. Auditor Walder stated it was an arm's length transaction but not advertised on the open market. Attorney Seed stated the value he is placing on the home includes future repairs.

Auditor Walder asked Mr. Fazakas if he would like to amend his complaint form. Mr. Fazakas stated he would. Auditor Walder stated both he and Attorney Seed are both students of the law and Mr. Fazakas purchased the property and set its value.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Caroline Mansfield, to reduce the Tax Year 2024 Market Value from \$752,600 to \$250,000 based on testimony and information provided.

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

Motion carried.

26-029709 Joseph Crea & Holly Chandler filed by Owner.

Present, Joseph Crea, owner. Present, Attorney Paul Mooney representing owner. Present, Attorney David Seed, representing West Geauga LSD. Mr. Crea 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 \$2,780,000, yet the owner feels it is worth \$2,250,000 and asked them to explain to the Board why the value should be reduced.

Auditor Walder stated that he knows the complainant through a mutual friend, but does not have any business dealings, hasn't been in his home and no knowledge of how the home was purchased. Auditor Walder asked if either party had any objections to him sitting on the Board. All parties stated they did not have any objection to Auditor Walder sitting on the Board for the hearing.

Mr. Crea stated he was looking at the Geauga records and noticed with other comparable that he seemed to be paying \$10,000 higher in taxes than others. Mr. Crea also stated his square footage was different than the County records. Auditor Walder asked Mr. Crea how he was measuring and Mr. Crea stated by the interior. Auditor Walder stated the standardized method of measuring is by the exterior, which is why the square footage was different. Mr. Crea stated he feels the taxes and value are too high on his home.

Attorney Seed asked Mr. Crea what he paid for the home. Mr. Crea couldn't remember. Attorney Seed asked if it was 1.5 million dollars. Mr. Crea stated that was when a trustee's name was removed back in 2010. Attorney Seed asked if any renovations were completed. Mr. Crea stated the kitchen renovation and a small addition. Attorney Seed asked if an appraisal was done on the home. Mr. Crea stated when he purchased the home there was no appraisal done.

Auditor Walder stated he pulled the conveyance form from September of 2022, and the property was conveyed for 2.1 million dollars. Auditor Walder asked Mr. Crea, if there were any improvements completed after that date. Mr. Crea stated the improvements were absorbed into the 2.1 million dollars.

Appraiser Severovich stated there was a note in the system that in November of 2022 a Geauga County Appraiser visited the property to measure the addition and was told by the owner the bank had appraised the property at 2.8 million dollars, but there isn't a copy of the appraisal on file. Appraiser Severovich stated a search of Russell Township with sales does indicate a reduction in value. 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 \$2,780,000 to \$2,518,000 based on testimony and information provided.

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

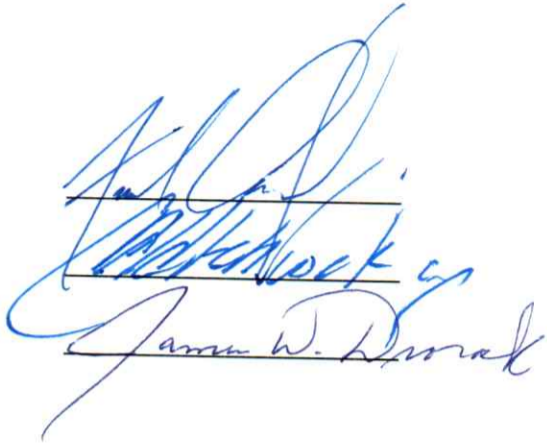
General Business

Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39

Motion by Charles E. Walder, seconded by Linda Burhenne, to remit and/or refund the following late payment penalties and interest for first half Tax Year 2024 totaling \$3,895.94 due to reasonable cause and not, willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

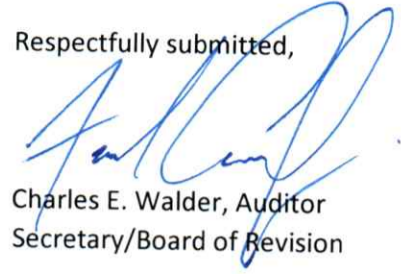
*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the May 21, 2025, BOR meeting at 11:40 AM.



James W. Dorak

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision