

BOARD OF REVISION

The Geauga County Board of Revision met on May 21, 2025, 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: Auditor Charles E. Walder, Deputy Treasurer Caroline Mansfield, and Assistant County Administrator Linda Burhenne.

Also Present: Chief Operating Officer Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Rob Stanton, Deputy Auditor Tim Severovich, ADP IT, Michael Dorka, and Senior Government Advisor Natalie Ray.

Present by Microsoft Teams: Attorney Robert Brindza, Austin Miller, Andrew Miller, Attorney Peter Zawadski, and Attorney James Zaffiro.

Deputy Treasurer Caroline Mansfield left the hearing at 2:00 PM.

Tax Year 2024 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

11-175100 Paul & Susan Mihacevich, filed by Owner.

Motion by Linda Burhenne, seconded by Charles E. Walder, to reduce the Tax Year 2024 Market Value from \$516,700 to \$430,000 based on information provided.

*Voice vote, two ayes. Charles E. Walder and Linda Burhenne.
Motion carried.*

19-091167 Oak Gap Valplast Rd LLC, filed by Cardinal LSD.

Present by Microsoft Teams, James Zaffiro, attorney for owner. Present by Microsoft Teams, Andrew Miller, vendee, and Austin Miller, owner. Present by Microsoft Teams, Robert Brindza, attorney for Cardinal LSD. Andrew Miller and Austin Miller 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 \$334,900 yet the School Board feels it is worth \$1,100,000 and asked them to explain to the Board why the value should be increased.

Attorney Brindza stated the Board should have the documents that were submitted that consist of the conveyance fee statement and limited warranty deed; that they collectively reflect the transfer of property on July 6, 2023, for \$1,100,000 with the grantor as Starwood Properties LLC, and Grantee as Oak Gap Valplast LLC. Based on this transfer, the School Board has requested an increase to the Sale Price for tax year 2024 as \$1,100,000.

Attorney Zaffiro stated when the business was purchased, for whatever reason the title company who handled it, did not separate the business on the conveyance form. The business was part of a package deal. The building was transferred via land contract to Mr. Andrew Miller, which was provided to the Board, for \$900,000 which was the counter claim price.

Attorney Brindza asked Austin Miller if he had a business relationship with the seller. Austin stated that he did not, he acquired Norstar Aluminum Molds and all related assets in 2023. Attorney Brindza asked Austin how he became aware this was available to purchase. Austin stated he operates a business in the same space and became aware through a mutual acquaintance that they were looking to sell the business. Attorney Brindza asked Austin what the business component was to this transaction. Austin stated this wasn't a real estate deal, they have a mold making business in North Texas and acquired another business in Wisconsin and they had a satellite location in Middlefield, and it was a package deal to acquire both pieces of real estate. Attorney Brindza stated at some point there was an allocation of the total purchase for the transaction of \$1,100,000 and asked Austin if that was correct. Austin stated it was but wasn't involved in that. Attorney Brindza asked Austin if the property had been transferred over to Andrew Miller, that it is still in the name of Oak Gap Valplast. Austin stated that is correct. Attorney Brindza asked Austin when the title was to be transferred under the land installment contract. Austin stated there are a couple of options. Attorney Brindza asked Andrew providing no breach he

would acquire in 2027. Andrew stated the maturity date is 2030, a five-year contract. Andrew also stated, if he refinances, by end of October 2025, it will convey for \$800,000. Attorney Brindza asked if he decided on that. Andrew stated he did verbally. Attorney Brindza asked Austin if an appraisal had been done for any purpose. Austin stated no.

Auditor Walder asked Austin, that as he is looking at the conveyance form for July 6, 2023, is it correct that the signature is yours? Austin stated yes, it probably is. Austin Miller stated, to be clear, I had a stack of 500 pieces of paper that I had to sign, and I did not read every single conveyance. Auditor Walder asked, but you signed this document, correct? Yes, if my signature is on it, it was me. Auditor Walder asked who presented you with the document to sign? Austin stated he didn't know, maybe the title company. Auditor Walder stated he wanted to draw attention to the conveyance like 7 E, where it is specifically asked if any of the total considerations are being paid for items other than real property, and it shows a zero, it's not blank, it an affirmative action.

Attorney Zaffiro stated if the board would permit, he will request those documents from Mr. Miller's company and see if they are willing to provide them.

Auditor Walder stated in Geauga County and Ohio, the most accurate mechanism to determine value is what you can sell it for now, and in very close proximity to the tax lien date there was a purchase for 1.1 million dollars. Auditor Walder stated it was testimony that the conveyance form was incorrect. Auditor Walder stated that the owner should provide evidence to show it was incorrect, so the correct value can be placed on the parcel.

Andrew Miller asked if they could have another hearing to get the information. Attorney Brindza objected to the continuance because he felt the owner had local counsel that should have advised his client.

Action

Auditor Walder made a motion to suspend the current hearing until the new data is received; not to exceed June 11, 2025, for a hearing to be scheduled on June 25, 2025, seconded by Caroline Mansfield, and opposed by Linda Burhenne.

Voice vote, two ayes. Charles E. Walder, and Caroline Mansfield. Opposed by Linda Burhenne. Motion carried.

21-110900 Rock Land Holding, filed by Owner.

Present, Gerard Roberts, owner, by Microsoft Teams. Present Lynn Adamic, friend. Present, Attorney Peter Zawadski representing Chardon LSD, by Microsoft Teams. Auditor Walder showed a picture of the subject property and was verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$448,500 yet the owner feels it is worth \$348,000 and asked them to explain to the Board why the value should be reduced.

Miss Adamic stated a Lamborghini had crashed into the front building, and the car hit the gas line causing an explosion. The electricity and gas have been shut off to the building. Since this has happened people have thought the storage units are closed and they are losing business to lease units. Auditor Walder wanted to clarify that the complaint today is not about the crash into the building since a destroyed property form had been filled out. Ms. Adamic stated correct, she was just explaining the situation for loss business. Ms. Adamic stated occupancy has dropped 15% since the accident occurred.

Auditor Walder stated if he remembered correctly from a hearing a couple of years ago, there was one storage unit in operation, and only the concrete pad was down for the second storage building. Ms. Adamic stated that it was correct. Auditor Walder stated that since the second building is now completed, that is why the value has increased. Auditor Walder asked if the destroyed property form was returned to our office. Ms. Adamic stated that it was. Chief Operating Officer McMahan stated the property record card stated on July 12, 2024, about the car into the building. Appraiser Severovich stated, once he received the destroyed property form, he did go to the property to confirm. Appraiser Severovich noted that Integrity noted on card, while completing the new construction review on the second storage unit, the car into the building happened the week before and there was an adjustment made due to the damage with a note to check back in 2025 to see if it was rebuilt or if the building was removed. Mr. Roberts stated he is currently dealing with an insurance company on the damaged building.

Attorney Zawadski asked if there were any utilities being used for the storage units. Mr. Roberts stated, no septic, no water, and electricity except outside lights by each unit and not climate controlled. Attorney Zawadski asked what the other income was that is listed on their evidence. Mr. Roberts stated that he received a partial payment from insurance for building and contents due to the fire.

Auditor Walder asked what the expenses were on the income report. Ms. Adamic stated Rock Landholding is financing Munson Storage. Rock Land holding owns the land, and the storage units are under Munson Storage. The expenses are the rent of the storage units, property maintenance and snowplowing. 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 \$448,500 to \$403,000 based on testimony and information provided.

*Voice vote, two ayes. Charles E. Walder and Linda Burhenne
Motion carried.*

23-044500 Carl & Janet Bush, filed by owner.

Motion by Charles E. Walder, seconded by Linda Burhenne, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder and Linda Burhenne
Motion carried.*

23-236900 & 23-319800 Lamplighter Court Apts, filed by owner.

Motion by Charles E. Walder, seconded by Linda Burhenne, to accept the withdrawal of the complaint.

*Voice vote, two ayes. Charles E. Walder and Linda Burhenne
Motion carried.*

29-029015 Brian Blair filed by owner.

Present Brian Blair, owner. Mr. Blair 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 \$362,400 yet the owner feels it is worth \$286,800 and asked them to explain to the Board why the value should be reduced.

Mr. Blair stated he felt the evidence he provided to the Board speaks for itself. After the revaluation was done, Mr. Blair stated he put the house on the market for \$325,000 and no one would purchase it for that amount. Mr. Blair stated he placed the dollar amounts on his application form for the costs of projects. Auditor Walder noted that dollar amounts were listed. Mr. Blair apologized and stated he must have only totaled the items mentally.

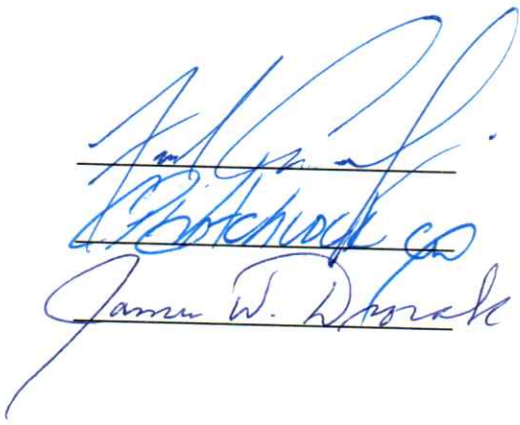
Appraiser Severovich started searching Russell Township area and found nine sales. Based on those sales, the subject property found to be a bit higher than the average and does recommend a change in value. No further questions from the Board.

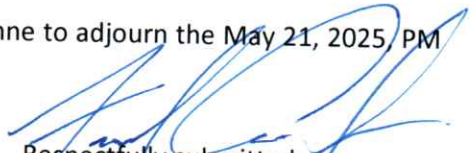
Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2024 Market Value from \$362,400 to \$325,000 based on testimony and information provided.

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

Being no further business to conduct it was moved by Linda Burhenne to adjourn the May 21, 2025, PM BOR meeting at 2:45 PM.


James W. Debrale


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