

BOARD OF REVISION

The Geauga County Board of Revision met on June 11, 2025, at 9:00 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.

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 County Commissioner James W. Dvorak.

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

Present by Microsoft Teams: Deputy Auditor Appraiser Tim Severovich.

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.

01-117489 Mary & William Wallace, filed by Owner.

Present Mary & William Wallace, owners. Mr. & Mrs. Wallace 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 \$472,300, yet the owner feels it is worth \$400,000 and asked them to explain to the Board why the value should be reduced.

Ms. Wallace stated they have lived in their home for 30 years and have never had any renovations completed. Auditor Walder asked if the doors and windows were original. Ms. Wallace stated, yes. Auditor Walder asked how old the roof was. Ms. Wallace said it was 10 years old. Auditor Walder asked if the basement was dry. Mr. Wallace stated it is wet when it rains, but it is currently dry.

Appraiser Severovich stated he found 6 sales in Auburn and the subject property is below the average, however, there was an outlier that was below the average square foot.

Treasurer Hitchcock stated the property record card notes the property in good condition but might need to be changed to a lower condition. Auditor Walder asked Tim what would changing the condition look like? Appraiser Severovich stated that by changing the condition to average it would lower the value by \$21,500. 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 reduce the Tax Year 2024 Market Value from \$472,300 to \$418,500 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

02-168700 Donel Lybarger Trust, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$221,600 to \$175,200 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

02-411500 Linda Lybarger Trustee, filed by Owner.

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$220,500 to \$139,300 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

11-063500 Thomas & Ginger O'Brien, filed by Owner.

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$256,700 to \$200,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

11-100600 Michael Sims, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$362,900 to \$215,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

12-002010 Deana Neighbors, filed by Owner.

It was moved by James W. Dvorak, and seconded by Charles E. Walder, to accept the withdrawal of this complaint.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

21-176892 David & Donna Friedman, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$604,100 to \$535,300 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

23-134000 George Hess III, filed by Owner.

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$604,100 to \$535,300 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

26-127000 Thomas & Arynne Kelly, filed by Owner.

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2024 Market Value from \$445,700 to \$432,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

29-052840 Wayne Segal & Elizabeth Heintz, filed by Owner.

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2024 Market Value from \$604,100 to \$535,300 based on evidence provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

General Business

Board of Tax Appeals

Parcel: 19-071459

BTA Case: 2024-1380

BOR Case: 432566

MIDDLEFIELD ELDERLY HOUSING LIMITED PARTNERSHIP

It is hereby stipulated and agreed by all parties that the fair market value of the property for the first day of January 2023, 2024, and 2025 will be: Land: \$145,600 Building: \$531,400 Total: \$677,000. It is

further stipulated that Geauga County upon remand will correct the tax records in accordance with the stipulation and further agreed that the County and/or the Board of Revision will effectuate the foregoing settlement upon remand from the BTA.

Action

Motion by James W. Dvorak, seconded by Charles E. Walder, to correct the county tax records to reflect the new total value of \$677,000.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

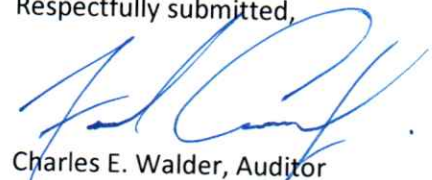
Remission/Refunds

Motion by James W. Dvorak, seconded by Charles E. Walder, to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2024 for \$2168.12 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, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by James W. Dvorak to adjourn the June 11, 2025, morning BOR meeting at 9:28 AM.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision

