

BOARD OF REVISION

The Geauga County Board of Revision met on June 11, 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: Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, and Interim County Administrator Linda Burhenne.

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

Present by Microsoft Teams: Attorney Peter Zawadski, Attorney Richard Morehouse, Deputy Auditor Appraiser Tim Severovich, Appraiser Tim Jackson.

Tax Year 2024 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

02-026700 Robert Bendlak, filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne to reduce the Tax Year 2024 Market Value from \$342,900 to \$285,000 based on information provided.

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

06-098000 Steven & Edria Roniger, filed by Owner.

Present, Steven Roniger, owner. Mr. Roniger 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 \$734,230, yet the owner feels it is worth \$622,000 and asked them to explain to the Board why the value should be reduced.

Mr. Roniger stated that he had been in the home a year and a half, that he had built the home. Auditor Walder asked if he had a mortgage on the home. Mr. Roniger stated no he did not, he paid cash. Auditor Walder asked how much he paid for the land, and the building. Mr. Roniger stated he paid \$80,000 for the land, and the rest was the house. Mr. Roniger stated he was all in at \$618,000, which also included the outbuilding.

Auditor Walder noted that with the value history, there was a significant jump in value, as he was under 100%, and then when it was completed in 2023, it was then assigned completed value.

Appraiser Severovich stated he could not find new builds in Chardon, so needed to look county wide and found four sales. Appraiser Severovich stated there was not any evidence indicating any defects in the subject property, and with other new builds were in line with the market and could not recommend a change in value.

Auditor Walder asked Mr. Roniger if he was the builder or if there was a professional builder. Roniger stated it was a professional builder that built the home. Auditor Walder asked if the floors were carpeted or hard wood. Mr. Roniger stated they were laminate. 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 \$734,230 based on testimony and information provided.

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

10-032300 ET AL 100 Chardon & Cuyahoga Chardon LLC filed by Owner.

Present, Rich Morehouse, Attorney representing the owner, by Microsoft Teams. Present, Timothy Jackson, appraiser representing the owner, by Microsoft Teams. Present Peter Zawadski Attorney representing Chardon Local School, by Microsoft Teams. Deputy Auditor Appraiser Severovich, by Microsoft Teams. Present, Emily Braman, appraiser. Mr. Jackson and Ms. Braman 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 parcels in question valued at \$1,283,900, yet the owner feels it is worth \$276,000 and asked them to explain to the Board why the value should be reduced.

Auditor Walder stated, he realized new evidence was presented to all parties around an hour before the hearing and wanted to acknowledge if any of the parties' object to the evidence, as he wanted to make sure everyone had ample time to review.

Both Attorney Moorehouse and Attorney Zawadski did not have an objection to the late evidence.

Attorney Moorehouse stated he wanted to clarify and amend the complaint form to \$430,000. Auditor Walder stated he would need to update the complaint form, initial and date, and scan it over to our office.

Auditor Walder added that he does have the documentation that Mr. Morehouse sent on June 9, 2025, objecting to the evidence of an appraisal that was obtained by the county for the purchase of the building, noting that the BTA has minimized the effects of said appraisal. Auditor Walder has noted for the record Attorney Morehouse's objection.

Attorney Morehouse stated Tim Jackson, an appraiser, will be giving testimony later, but public records indicate the property is 1.16 acres and is improved as an office building and that Appraiser Jackson has the condition of the building average to below average. By January 1, 2024, the property was 55% occupied. Attorney Morehouse stated that by the end of 2023 JP Morgan Chase notified the property owner would not be renewing their lease, which was set to expire at the end of 2024, and asks the Board to consider that. Currently the building is 31% occupied, many of those leases are on a month-to-month basis. Attorney Morehouse stated it is an old office building, not in great condition, and the market isn't great for office buildings according to the appraisal and a transaction that did not happen with Geauga County, a purchase and sale agreement was exchanged but it was not entered.

Auditor Walder interrupted Attorney Morehouse and asked if the owner would be testifying to some of the evidence. Auditor Walder stated he understands he is counsel, however, would like to have the Board ask the owner some questions and get his testimony on record. Attorney Morehouse stated the owner was not present, and legally does not need to testify, however, if the Board wants him to be present to ask questions, then they will see when he can be available. Attorney Zawadski stated he also has questions for the owner. Attorney Morehouse asked if members of the Board of Commissioners would also be present. Auditor Walder stated, he doesn't know what questions could arise, however, stated that Attorney Morehouse objected to that appraisal.

Action

Motion by Linda Burhenne, seconded by Charles E. Walder to table the hearing until the owner could be present to testify.

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

11-097100 Victoria Paoletto, , filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne to reduce the Tax Year 2024 Market Value from \$192,100 to \$167,000 based on information provided.

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

11-196400 Wendy Zahler, filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2024 Market Value from \$242,600 to \$153,000 based on information provided.

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

20-090807 Hribar revocable Trust, filed by Owner.

Present, James Hribar, owner. Mr. Hribar was sworn in by Auditor Walder, and a picture of the subject's property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$631,800, yet the owner feels it is worth \$350,000 and asked them to explain to the Board why the value should be reduced.

Mr. Hribar stated he did provide comparables of homes he feels are close to what his value should be. Mr. Hribar stated all the homes he found were sold in 2024, and not prior to the tax lien date. Mr. Hribar stated he has deficiencies in the home such as the front porch sinking, sinking concrete in garages, needs new siding on home and plaster work that needs done. Mr. Hribar stated he has one quote from Ohio Basements for \$25,000 to repair the front porch and the garages sinking concrete. Auditor Walder made a motion to accept the quote into evidence, seconded by Caroline Mansfield. Three ayes.

Auditor Walder asked Mr. Hribar where he found his comparables. Mr. Hribar stated he found them on Home.com and verified it on the county site. Auditor Walder asked Mr. Hribar if he was able to verify any of the sales as being an arms-length transaction. Mr. Hribar didn't verify, so he is unsure.

Appraiser Severovich stated he found three sales in the Berkshire School District with an average of \$134.00 per square foot, and the subject parcel is at \$167.00 per square foot and feels the owner is valued above the average and does recommend a value decrease along with the stabilization issues with garage and porch. 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 \$631,800 to \$420,000 based on testimony and information provided.

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

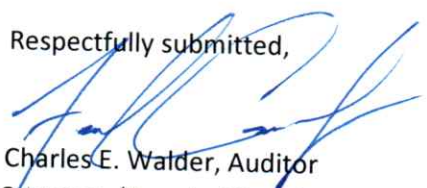
29-107843 Mary Jo Minello, filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2024 Market Value from \$382,900 to \$319,100 based on information provided.

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

Being of no further business to conduct, it was moved by Caroline Mansfield to adjourn the June 11, 2025, PM, BOR meeting at 1:56 PM.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision

