

BOARD OF REVISION

The Geauga County Board of Revision met on June 25, 2025, at 9:00 AM in a 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: Geauga County Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak. Treasurer Christopher arrived at 9:07AM.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, Senior Government Advisor Natalie Ray, ADP IT Technician Michael Dorka,

Present by Microsoft Teams: Attorney Daniel McIntyre, Attorney James Zaffiro, Andrew Miller and Austin Miller.

Caroline Mansfield left the hearing at 10:04 AM. Christopher P. Hitchcock sat on the Board at 10:04 AM.

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.

16-051010 DG Huntsburg LLC, filed by Owner.

Present, Attorney Matthew Wheelock, owner. Present, Jerry Kiser, Real Estate Broker and Andy Leirer, Appraiser on behalf of the owner. Attorney Daniel McIntyre, representing Cardinal Local Schools, present by Microsoft Teams. Mr. Leirer and Mr. Kiser were 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 \$909,500 yet the School Board feels it is worth \$1,697,000 and asked them to explain to the Board why the value should be increased.

Attorney McIntyre stated the complaint was filed based on a recent sale that occurred in June 2022. Attorney McIntyre stated a copy of the conveyance and deed were attached as evidence and stated all indications appear this was an open market transaction. Attorney McIntyre stated that the school board is asking for the new value be placed as the sale price.

Attorney Wheelock stated he was the owner/managing member of the Dollar General and has two experts that will testify.

Auditor Walder stated on the conveyance document- a fee was paid upon conveyance. A signature shows Ashley as an agent and asked Mr. Wheelock if she represented him. Attorney Wheelock stated no, she must work for the title company. Auditor Walder stated, the form shows the property was conveyed for cash of \$1,697,000 with nothing marked in the consideration line. Auditor Walder asked if there was a relationship between the two entities of the purchase. Attorney Wheelock replied, no. Auditor Walder asked if the property was on the open market. Attorney Wheelock stated that it wasn't and that he had a relationship with a developer who stated the property was for sale. Attorney Wheelock also stated he did not pay cash for the property nor was it a land contract, and stated the form was filled out incorrectly.

Mr. Kiser stated he owns Dollar Generals in and out of Ohio and feels he was asked to do a write-up as he knows what the values of the properties are on the open market. Mr. Kiser stated he looked at similar size properties, and about twenty properties on the market. Mr. Kiser thought \$79.00 per square foot is a reasonable value for this Dollar General. Mr. Kiser stated he feels the value of the sale price was based on the lease of the building not the value of the real estate. Mr. Kiser feels \$718,000 is the best value for the Dollar General.

Attorney McIntyre asked Mr. Kiser if he was a party representing the buyer during the purchase. Mr. Kiser stated yes, he was. Attorney McIntyre asked Mr. Kiser if he advised the buyer that the sale price was twice as much as he thought it was worth. Mr. Kiser stated no, the buyer purchased the Dollar General based on the lease. Attorney McIntyre asked Mr. Kiser if he was a licensed appraiser. Mr. Kiser stated no, he was a real estate agent and a broker.

Attorney McIntyre asked Mr. Leirer why he didn't do an income approach. Mr. Leirer stated he only did the real property. Mr. Leirer stated it is just real estate, a large steel box building, and it doesn't have a real property value. Mr. Leirer stated that for \$1.6 million dollars you could build four of the stores.

Attorney Wheelock stated that he purchased the store knowing it would help the community since there isn't a store nearby for residents. Attorney Wheelock stated he wants the store to be viable and acknowledges that the conveyance was filled out incorrectly. Mr. Wheelock stated he knows he overpaid for real estate, and knows he purchased a lease, but feels the real estate should be less in value.

Attorney McIntyre stated that the value should reflect the sale price since that is what was on the conveyance form. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Charles E. Walder to increase the Tax Year 2024 Market Value from \$909,500 to \$1,100,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

29-069700 Todd & Amy Dietzel, filed by Owner.

Present, Todd Dietzel owner, by Microsoft Teams. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$333,200 yet the owner feels it is worth \$220,700 and asked them to explain to the Board why the value should be reduced.

Mr. Dietzel has not had any renovations completed, it has an unfinished basement that does get wet, needs new windows, insulation and a new driveway shortly. Mr. Dietzel stated he knows the sales have been a bit high in the neighborhood, but he has a smaller home, but a little more land, however, the back of the yard is woods and a ravine, so it is unbuildable.

Treasurer Hitchcock stated that residents are tearing down houses and building million-dollar homes in the area. Treasurer Hitchcock stated having a 1.24-acre lot makes him a candidate in a desirable location. Mr. Dietzel stated he does not have the funds to do that, and this is his forever home.

Appraiser Severovich stated he found five sales. The subject property is below average. Appraiser Severovich noted that he looked at the sales that were unimproved, and stated even with the lack of updates, the market was still commanding higher sale prices on the homes in that neighborhood and could not make a recommendation to lower the value.

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 \$333,200 to \$277,300 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
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, Daniel McIntyre, attorney for Cardinal LSD. Andrew Miller and Austin Miller were still sworn in from hearing on May 21, 2025, 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. Auditor Walder stated the hearing was suspended from May 21, 2025, so the owner could provide evidentiary matter relating to items that were conveyed with the real property.

Attorney Zaffiro stated that a copy of the redacted version of the purchase agreement, a bulk purchase agreement in multiple cities with multiple properties was provided. Attorney Zaffiro stated it includes businesses and business inventory.

Mr. Austin Miller stated he submitted a couple pages from the two-hundred-page purchase agreement that shows what was purchased and allocated.

Auditor Walder asked Mr. Austin Miller if he was referring to the agreement section of the submission form of paragraphs 1 C and 1 D? Attorney Zaffiro replied yes.

Attorney McIntyre asked if there was an actual allocation of non-reality because it was not in the two-page submission. Austin Miller stated, no, there was not an actual allocation of all the personal property that was there. Attorney McIntyre stated from the school district's perspective, a transaction that includes reality and non-reality is commonplace, but to establish that allocation must be made at time of transaction. Attorney McIntyre stated that since this didn't happen at the time of transaction, he feels the purchase price stands at \$1,100,000. Austin Miller stated it was supposed to get scheduled out, but it did not. Austin Miller stated he might have pictures on his phone of equipment which he has since sold and moved.

Treasurer Hitchcock asked where the photos were. Austin Miller stated on his phone. Auditor Walder asked if they were submitted as evidence and Austin Miller stated no. Auditor Walder stated the Board asked to provide evidentiary matters which would warrant your assertion that you purchase items other than real estate, the burden of proof is on the owner to submit that evidence, not the Board to direct on what should or shouldn't be submitted. Austin Miller stated he submitted the two pages of what the Board was clearly looking for. Auditor Walder stated that paragraph 1 C and 1 D, is a generic statement that states all tangible personal property located on and used in connection with the Real Property or the improvements excluding the personal property of Tenants or their occupants of the property. Auditor Walder stated there is nothing that indicates what the value or the contents were, and no evidence to show what that value was of those items.

Attorney Zaffiro stated he is trying to understand how the tangent of the original price is so important, when the counter complaint was on the land contract value as a current sale. Attorney McIntyre stated it isn't an actual sale, as the land contract has not been finalized. A land contract in progress can be breached or renegotiated and may never be closed. Until it closes, it is not a sale, stated attorney McIntyre.

Austin Miller stated that the \$1,100,000 was not just for real estate but included other items. Treasurer Hitchcock asked Mr. Austin Miller if he had a copy of the conveyance form. Austin Miller asked if that was the form from the Title Company? Treasurer Hitchcock stated it was signed by Austin Miller and there is a zero on the line for other consideration. Treasurer Hitchcock stated that now your testimony is stating you could have had hundreds of items but cannot delineate that to the Board.

Attorney Zaffiro stated that the Board was being combative, that it was just a Board hearing. Auditor Walder stated that it is a Quasi-Judicial hearing, which is memorialized, and you will have appeal rights to this hearing, but I want to be clear that this is a continuation of a suspended hearing by where the Board requested additional information and is trying to find out if in fact that had been provided. Auditor Walder noted the conveyance form that Austin Miller signed had zero for the consideration.

Andrew Miller, the vendee, who is under the land contract stated, someone made a mistake on the form and didn't put an amount that they should have, and that Austin Miller did sign the form, but to consider the building is over a hundred years old and needs a lot of work. 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 increase the Tax Year 2024 Market Value from \$334,900 to \$1,100,000 based on testimony and information provided.

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

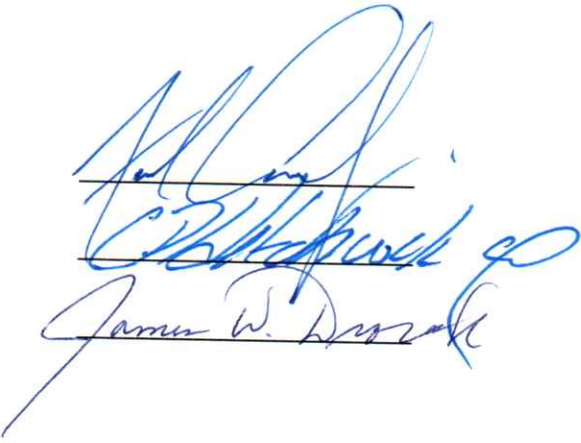
General Business

Remissions/Refunds: See attached List:

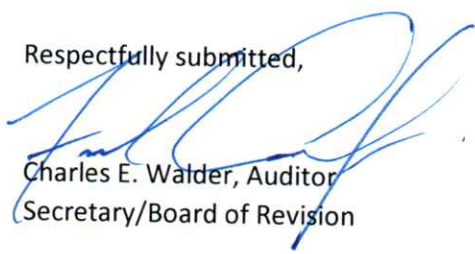
Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and or refund the following late payments penalties for the first half Tax Year 2024 totaling \$1,494.72 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

*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 Charles E. Walder to adjourn the June 25, 2025, BOR meeting at 10:49 AM.



James W. Dvorak

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision