

BOARD OF REVISION

The Geauga County Board of Revision met on May 6, 2026, at 12:00 P.M 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.

Hearings are scheduled for 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 County Commissioner Carolyn Brakey.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan, Appraiser Tim Severovich, Mike Dorka IT Specialist, and Senior Government Advisor Natalie Ray.

Present by Microsoft Teams: Katherine Scarl, Tammy Most, Peter Sawadski, David Seed, Kelvin Lawrence and Jason Lindholm.

Tax Year 2025 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.

02-419665 New Wembley, filed by Owner.

The owner, David Barr, was present. Attorney David Seed, representing Kenston Board of Education was present by Microsoft Teams. Mr. Barr 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 \$2,059,400 yet the owner feels it is worth \$1,260,000 and asked the owner to explain to the Board why the value should be reduced.

Attorney Seed stated he has known Mr. Barr for several years and has been to the club. Attorney Seed stated it is a renovated club, and a club you can go on a month-to-month basis, not a large annual commitment. Attorney Seed stated the Chagrin Valley Athletic Club sold recently at an arm's length transaction, but the club has significant deficiencies. Attorney Seed stated Mr. Barr did have an appraisal done, and the school is good to go to the appraisal value.

Auditor Walder asked Attorney Seed if he had an opportunity to discuss the appraisal such as determining the value with the appraiser. Attorney Seed stated no, and would not give huge weight to that, as the sale of CVAC is the best evidence of value. Auditor Walder stated he noticed the appraisal is absent an income approach. Attorney Seed stated he had no cause for concern for the absence because the income approach would be valuing the business component. Auditor Walder stated he understands the using of the sale of a similar product to determine value but when reviewing appraisals that are using a comparative sale analysis is an itemization of components that are similar and different and then adjustments are made.

Appraiser Severovich stated CVAO is a comparable sale that you cannot get away from. New Wembley went before the BOR in 2018, and there wasn't a sale to compare, so the previous appraiser, used commercial warehouse buildings as comparables, and as a result of that hearing the board held value.

Mr. Barr stated that CVAC is 30 acres, and Wembley has 10 acres. They have 9 permanent indoor tennis courts, and we have three stated Mr. Barr. CVAC has double the square footage, it's a better location across from the high school so they can get all the kids walking from school for tennis or swimming lessons. Mr. Barr stated he reached out to Kenston School about bussing kids to his club, but Kenston will not. Mr. Barr stated his club has roof leaks and the HVAC systems need work. Mr. Barr stated he felt the appraisal came back still high but will agree by that 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 Caroline Mansfield, to reduce the Tax Year 2025 Market Value from \$2,059,400 to \$1,260,000 based on testimony and information provided.

*Voice vote, two ayes. Charles E. Walder, Caroline Mansfield. Carolyn Brakey abstained.
Motion carried.*

02-729319 Eliza Jennings Inc, filed by Owner.

Attorney David Seed, representing Kenston Board of Education was present by Microsoft Teams. Attorney Kelvin Lawrence representing Eliza Jennings present by Microsoft Teams. 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 \$13,929,500 yet the school feels it is worth \$17,700,000 and asked the school representative to explain to the Board why the value should be increased.

Attorney Seed stated the property sold and are seeking to set the sale price as on the conveyance fee statement. Attorney Seed stated it is an assisted living facility with some apartments.

Attorney Lawrence stated he wanted to raise an objection to the school board's evidence that the documentation were not certified copies and that the conveyance fee statement is not adequate to establish the true value of the property.

Attorney Seed stated the conveyance fee statements are correct. He stated the documents are maintained in the manner that Geauga County maintains them and there are often two pages for the conveyance statement.

Auditor Walder stated they brought Bella Qorri who manages the Real Estate Department in the Auditor's office, that deals with the conveyance statements. Ms. Qorri stated one form is provided from the title company or the attorney's office, and they type in the information and sign the forms. The other documents are after the information is inputted in the CAMA system in the real estate office, the other page with the information will then appear on the second form. Auditor Walder asked Mr. Lawrence if that adequately explained the reasons, and Mr. Lawrence stated he understands. No additional questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Carolyn Brakey, seconded by Charles E. Walder, to increase the Tax Year 2025 Market Value from \$13,929,500 to \$17,700,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

10-165675 MB2K LLC, filed by Chardon Board of Education.

Attorney Peter Zawadski representing Chardon Board of Education was present by Microsoft Teams. 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 \$1,166,370 yet the school feels it is worth \$2,525,000 and asked the school representative to explain to the Board why the value should be increased.

Attorney Zawadski stated the property is a Dollar General that sold July 23, 2024, for \$2,525,000. Attorney Zawadski stated along with a copy of the complaint form submitted, a copy of the deed and conveyance fee statement which both confirm that property did sell for a value of \$2,525,000 was included. According to the Ohio law, the best indication of the property's fair market value is the sale price in an arm's length transaction stated Attorney Zawadski. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Carolyn Brakey, seconded by Charles E. Walder, to increase the Tax Year 2025 Market Value from \$1,166,370 to \$2,525,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

10-165736 Meijer Stores limited, filed by Chardon Board of Education.

Colleen Del Balso, attorney for Chardon Board of Education was present. Also present was the Chardon School Treasurer and Assistant Treasurer Deb Armbruster and Crystal King-Morrison. Attorney Jason Lindholm representing the owner was present by Microsoft Teams. 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 \$262,700 yet the school feels it is worth \$5,100,000 and asked the school representative to explain to the Board why the value should be increased.

Attorney Del Balso stated that the bases of the complaint is on the fact that the current market value is \$262,700, and there is an arm's length sale of the subject property on December 12, 2024, which

establishes the best fair market value indication at \$5.1 million dollars. Attorney Del Balso stated that the school is looking for the sale to be honored.

Attorney Lindholm with Siegel Jennings on behalf of Meijer Stores Limited Partnership stated he was not a party to the sale, and cannot testify, however, asks the board to review the letter he submitted with regards to the filing.

Auditor Walder stated that yes the letter was received. Appraiser Severovich stated his decision was to move to the sale price was based on the sale of another Meijer Store that sold, and the value was raised based on that sale, as an arm's length transaction, in Geauga County. 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 Caroline Mansfield, to increase the Tax Year 2025 Market Value from \$262,700 to \$5,100,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

23-123200, 23-123210, 23-123211, 23-123300, 23-286600, & 23-385291 9988 Kingsman Holdings LLC, filed by West Geauga Board of Education .

Attorney David Seed representing West Geauga Board of Education was present by Microsoft Teams. The owner, nor a representative was present for 9988 Kingsman Holdings. 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 \$1,972,100 yet the school feels it is worth \$3,200,000 and asked the school representative to explain to the Board why the value should be increased.

Attorney Seed stated the property was sold on May 17, 2024, for \$3.2 million dollars, and is currently listed for sale for \$4.75 million.

Appraiser Severovich stated his recommendation was to move to sale price as it was an arm's length transaction. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Carolyn Brakey, seconded by Charles E. Walder, to increase the Tax Year 2025 Market Value from \$1,972,100 to \$3,200,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

23-353400 Horizon Investments Inc. filed by West Geauga Board of Education.

Attorney David Seed representing West Geauga Board of Education was present by Microsoft Teams. The owner, nor a representative was present for Horizon Investments. 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 \$1,020,220 yet the school feels it is worth \$2,286,000 and asked the school representative to explain to the Board why the value should be increased.

Attorney Seed stated the subject property was a Dollar General, and it was purchased by a company in Garden Grove, California for \$2,286,000 on March 21, 2024.

Appraiser Severovich stated there were no lease terms specified on the conveyance and recommended to move to sale price. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Carolyn Brakey, seconded by Caroline Mansfield, to increase the Tax Year 2025 Market Value from \$1,020,220 to \$2,286,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

Remissions/Refunds: See attached List:

Motion by Charles E. Walder, seconded by Carolyn Brakey, to remit and or refund the following late payments penalties for the first half of Tax Year 2025 totaling \$3,744.06 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, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

Clerical Error- 18-067500

After reviewing records concerning PPN 18-067500, the Auditor's Office finds that a clerical error, ORC 319.35 exists. This error occurred when a homestead application was approved but not applied in the system dating back to 2008. Consequently, we are bringing this matter before the Geauga County Board of Revision for consideration so that the county's records can be properly corrected. Even though the error occurred in 2008, per ORC 319.36, only the past 5 years can be refunded. The refund amount is determined due to the changes that will occur in the appraised line items over each year; and the Cama system will also make adjustments to the factors for the 5 years look back for Tax Year 2021 through Tax Year 2025

Motion by Carolyn Brakey, seconded by Caroline Mansfield, to correct county records for Tax Years 2021-2025 by adding the Homestead Credit to the PPN and issuing a refund.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Carolyn Brakey.
Motion carried.*

Minutes

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the minutes from the Board of Revision hearing on April 22, 2026.

*Voice vote, two ayes. Charles E. Walder and Caroline Mansfield. Abstain, Carolyn Brakey.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the May 6, 2026, BOR meeting at 1:02 P.M.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision