BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, May 20, 2026, at 9:00 A.M. for a regular hearing 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: Auditor Charles E. Walder, Treasurer Christopher P. Hitchcock, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan, Appraiser Tim Severovich and IT specialist Akshay Raikar.

Present by Microsoft Teams: Senior Government Advisor Natalie Ray, Scott Tincher, and David Seed.

Commissioner Dvorak left the hearing at 11:30 A.M.

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.

02-419957 & 02-419958 Dan & Denise Oshaughnessy, filed by Owner.
Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2025 Market Value from $1,273,900 to $1,000,000 based on a sale and information that was provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

04-112200, 04-133100, 04-150745, 04-150753, 13-015562 ,23-314500 ,23-255900 Shotgun Start LLC, filed by owner.
Present by Microsoft Teams, Attorney Nick Nykulak and Jerry Ronyak, owners. Mr. Ronyak was sworn in by Auditor Walder, and a picture of the subject properties was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at $1,918,600, yet the owner feels it is worth $1,100,000 and asked them to explain to the Board why the value should be reduced.

Attorney Nykulak stated in August of 2025 entered into a purchase agreement with the former owner of Pleasant Hills Golf Course to purchase seven parcels.

Auditor Walder asked what the total sale price was since there was good will attached to the purchase. Attorney Nykulak stated $2.5 million. Auditor Walder asked if that documentation was anywhere with the evidence was submitted. Auditor Walder stated he has a settlement statement but cannot find an exhibit that identified the components for goodwill. Attorney Nykulak stated in the purchase agreement there is a taxable value that is assigned to certain items, possibly the 4595 form. Auditor Walder asked if those documents were in his evidence. Attorney Nykulak stated it is part of the purchase agreement, but the taxable allocation isn't really the value allocation for the land, it just breaks down the 1.4 and the 1.1 million, so the goodwill and everything that you're asking about was in the 1.4 million breakdowns. Auditor Walder noted that on the paperwork that was received as evidence appears that several pages are missing in exhibit E. Auditor Walder stated that looking at the schedule 22, the IRS form 8594 allocation identified 7 parcels and identified the allocation value to be $850,000 but the testimony and provided evidence shows $1.1 million. Attorney Nykulak stated, they needed to negotiate with the owner an assigned value. Attorney Nykulak stated it was more in favor of the owner for the allocation towards the land. Auditor Walder stated he is trying to find a third-party independent analysis of how the land was determined and cannot find anything in the evidence provided. Auditor Walder stated he is trying to work backwards to take the liquor license, the pro shop inventory and food inventor and subtract from the sale price and get the value of the land but cannot get it to balance. Attorney Nykulak stated when it comes to appraisal value, there isn't a third party that going to come in and appraise the value of the business and appraise the value of the land for a transaction like this. The parcel with the clubhouse has deferred maintenance and with the work that needs done, we stated we would pay $585,000 stated attorney Nykulak. Mr. Nykulak stated you cannot value vacant land based on the income of a business. Attorney Nykulak stated that the tax bills state there are buildings on the vacant land and that is incorrect. Some buildings have been razed. Auditor Walder stated after looking online at the tax bill, that it appears there is an error as it should say improvements and not buildings, as improvements can also have value. Chief Deputy Treasurer Caroline Mansifield stated that she did just communicate with her office and realizes it is an error and will make that correction for future tax bills that it will say improvement. Auditor Walder stated again that the question of the sale was not the issue but how the allocations for the land were determined since there wasn't an appraiser assigning value during the purchase. Auditor Walder stated the way improvements are evaluated is certified appraiser look at comparable sales of similar products and they assign value. Other golf courses that have sold will get a certain value assigned to them, but the methodology is applied consistently. Just because it's a golf course without any buildings on it doesn't mean there isn't value to the improvement. Auditor Walder stated that Attorney Nykulak' s testimony is that the buyer/seller negotiated the sale and determined a particular value, and it was to be allocated. 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 Caroline Mansfield to reduce the Tax Year 2025 Market Value from $$1,918,600 to $1,100,000 based on testimony and information provided about the sale.

Voice vote, two ayes. Caroline Mansfield and James W. Dvorak. Charles E. Walder, no.
Motion carried.

04-150986 Raymond Miller Jr, filed by Owner.
Present Raymond Miller Jr., owner. Mr. Miller 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 $417,990 yet the owner feels it is worth $295,000 and asked them to explain to the Board why the value should be reduced.

Mr. Miller stated he feels his value is very high compared to his neighbors. He and his neighbors have a very similar building, single dwelling, same age, more acreage, yet his home is valued higher. Mr. Miller stated the top of his home isn't a full two stories. More of a bonus room where the walls are only four feet high.

Appraiser Severovich stated we have the home as 3,012 square feet and 5.21 acres. Appraiser Severovich stated he used comparables in the area, however, since his neighbors' home had not transferred he wasn't able to use as a comparison, but his comparisons are alternative style dwellings.

Auditor Walder verified a couple of the neighbors' properties in the CAMA system and noted two of them in the system were not showing completed which is why there was a variance in value.

Auditor Walder also noted to turn in the destroyed property form on the barn that was destroyed due to the fire. 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 $417,990 to $330,650 based on testimony and information provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

04-151100 Raymond Miller Jr & Clara, filed by Owner.
Present Raymond Miller Jr., owner. Mr. Miller 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 $586,560 yet the owner feels it is worth $200,000 and asked them to explain to the Board why the value should be reduced.

Mr. Miller stated he was removed from CAUV Program by his own doing and has a recoupment. Mr. Miller stated he really didn't think it was much of a savings, until he was removed from the program, and would like to go back on.

Mr. Miller stated that a few of the neighbors' buildings and with a single dwelling and more acreage, but very similar to his own home and barn, but their taxes are much lower. Another neighbor that is a two-story home is taxed lower. Auditor Walder made a motion to accept photos that Mr. Miller supplied to the Board to show that his attic is not a finished living space as the county currently has recorded. Chief Deputy Treasurer Caroline Mansfield seconded the motion and motion carried by three ayes from

Auditor Walder, Caroline Mansfield and Commissioner Dvorak. Auditor Walder reviewing the evidence it appears the county record is incorrect. Appraiser Severovich stated that the adjustment by removing the finished attic would bring the square footage down by 892 square feet and would reduce the value. Auditor Walder said the numbers would need reworked into the system to make the correction.

Deputy Auditor Jon Benton attended the hearing to discuss procedure for Mr. Miller to begin CAUV. Mr. Benton stated that since Mr. Miller had farmed in the past, he would not need to have a waiting period. Mr. Miller would still need to pay the recoupment, but he could apply next year and get back on the program. 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 $586,560 to $484,060 based on testimony and information provided.

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

06-113900 Gary & Geri Grimes, filed by Owner.
Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2025 Market Value from $559,600 to $500,000 based on a sale and information that was provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

10-162440 ML Plaza LLC, filed by Owner.
Attorney Danzinger, representing the owner was present. Attorney Peter Zawadski representing Chardon Board of Education was present by Microsoft Teams. Auditor Walder shared a picture of the subject property. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at $6,612,500 yet the owner feels it is worth $5,400,000.

Attorney Danzinger stated that the property was for sale under contract and assumed it would have transferred prior to the Board of Revision hearing, however, it fell through. The owner did receive an offer for $5.4 million dollars, but it did fall out of contract. Since no other offers have been made, the requested $5.4 million value change the owner wanted to continue to move forward. There is some vacancy and the provided financial support is in the paperwork provided to the board with a pro forma, simple income approach to support the change in value.

Attorney Zawadski asked if the property had been recently appraised. Attorney Danzinger stated no recent appraisals. Attorney Zawadski asked why the deal fell through. Attorney Danzinger stated the buyer was unable to obtain financing.

Auditor Walder asked Attorney Danzinger if he knows if there is a current mortgage on the property. Attorney Danzinger stated he believes they do, however, is not completely sure. No further questions from the Board.

Action
Motion by Charles E. Walder, seconded by James W. Dvorak, to not change the value for Tax Year 2025 Market Value of $6,612,500 on information that was provided.

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

11-304400 Timothy Helton filed by Owner.
Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2025 Market Value from $198,600 to $85,000 based on a sale and information that was provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

18-089200 15730 Madison LLC, filed by Owner.
Attorney Brindza representing Cardinal Board of Education was present by Microsoft Teams. Attorney Robert Danzinger representing the owner was present. Auditor Walder shared a picture of the subject property. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at $2,624,500 yet the school feels it is worth $6,200,800 and asked them to explain to the Board why the value should be increased.

Auditor Walder noted that he understands a tentative stipulation was agreed upon that they would like the Board to consider and asked Mr. Brindza to go through any details.

Attorney Brindza stated with much negotiation the owner and the school board reached what they felt would be a fair value of $3,375,000. Attorney Brindza stated after many discussions found out that the sale was a leaseback arrangement made between buyer and seller. An appraisal was submitted as evidence for the amount of $3,375,000.

Attorney Danzinger stated it is a jurisdictional issue that the sale is a sale lease and based on House Bill 126 it has to be a qualifying sale. Being a lease back it is not a qualifying sale, so the owner obtained an appraisal and believes the $3,375,000 is a fair market value for the property.

Attorney Brindza noted that the stipulated value is roughly a 30% increase of the Auditor's value and is a fair resolution between the owner and the school board. 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 $2,624,500 to $3,375,000 based on testimony and information provided.

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

18-091392 AM Seamless Gutters LLC, filed by Owner.
Present Raymond Miller Jr., owner. Attorney Robert Brindza representative for Cardinal School District, is present by Microsoft Teams. Mr. Miller 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 $552,450 yet the owner feels it is worth $230,000 and asked them to explain to the Board why the value should be reduced.

Mr. Miller stated the building was a new build in 2021 and his annual taxes are $11,000. Mr. Miller stated he researched his neighbor's homes that were similar builds, same style and they were coming up short. Mr. Miller stated that maybe it was originally just valued wrong. Mr. Miller stated they are just a small family business.

Attorney Brindza asked Mr. Miller if he built his company. Mr. Miller replied yes. Attorney Brindza asked Mr. Miller if he recalls what his total construction costs were. Mr. Miller replied he did not. Attorney Brindza asked Mr. Miller when he purchased the property in 2020 for $40,000 was the land vacant. Mr. Miller stated, yes. Attorney Brindza asked after the purchase and built if it was financed. Mr. Miller stated no. Attorney Brindza asked in the last three or four years has the property been appraised for any reason. Mr. Miller stated no.

Appraiser Severovich stated he did a county wide search for commercial warehouses in the last three years for sales and there was not any market activity.

Auditor Walder asked Mr. Miller if the building was a pole building. Mr. Miller replied no, it is a conventional building with a slab.

Attorney Brindza stated that it is the party challenging the auditor's value to come forward with evidence of value indicating that some other value is appropriate. No further questions from the Board.

Action
There was a Motion by Charles E. Walder, seconded by James W. Dvorak to reschedule this hearing to a later date so that all parties are available since the Board has additional questions to ask the owner.

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

21-176200 Arthur Hollis, filed by Owner.
Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2025 Market Value from $487,600 to $404,700 based on external obsolescence and information that was provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

26-096500 Brian & Laura Isgro, filed by Owner.
The owner nor a representative was present for the hearing. 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 $487,600 yet the owner feels it is worth $350,000.

Auditor Walder stated reading the submitted complaint form, that the home was purchased at a low price point. The house was in terrible condition. The baths are barely working and need to be gutted and remodeled. The kitchen cabinets are falling apart, the home has cement floors, and the roof is unfinished along with the siding and the basement.

Appraiser Severovich stated our system indicates that a new construction permit was filed for a dwelling rehab and remained under 50% complete as of 1/1/2025. Appraiser Severovich stated he recommends revising the average condition to reflect very poor, adjusting the bath count from 3 to 2.5. No further questions from the Board.

Action
There was a Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2025 Market Value from $395,000 to $324,000 based on testimony and information provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

26-107720 Tyler Hackleman filed by Owner.
Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2025 Market Value from $349,900 to $280,000 based on purchase documents that were provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

30-063200 Brett & Abigail Hollada, filed by Owner.
Motion by Caroline Mansfield, seconded by Charles E. Walder, to reduce the Tax Year 2025 Market Value from $267,200 to $181,700 based on owner evidence that was provided.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

General Business

Minutes
Motion by Charles E. Walder, seconded by Caroline Mansfield, to approve the minutes from the May 6, 2026, Board of Revision meeting.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the May 20, 2026, BOR hearing at 12:02 P.M.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

James W. Dvorak