BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, June 3, 2026, at 9:02 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: Chief Compliance Officer & Administrator Kate Jacob, Chief Deputy Treasurer Caroline Mansfield and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie,, Appraiser Tim Severovich, Deputy Auditor Rob Stanton, and IT specialist Akshay Raikar.

Present by Microsoft Teams: Rich Morehouse and John Knoble.

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.

01-117215 Clark Miller, filed by Owner.
Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2025 Market Value from $173,600 to $74,700 based on a loss from fire and information that was provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

01-118036 Anthony Barber, filed by Owner.
The owner nor a representative was present for the hearing. A picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob, noted for the record that the Auditor's Office has the parcel in question valued at $443,900 yet the owner feels it is worth $378,560.

Appraiser Severovich stated the complaint states that homes in the area have sold for $140.00 per sq ft. No sales were provided by the complainant. Appraiser Severovich stated he conducted a search between 1/1/2024 to present date for valid sales in three Auburn suburban neighborhoods, including the subjects. The search revealed 10 sales with an average price per square foot of $217.00. The subject is $164.00 per square foot, which is below the low end of the price range of $167.00 per square foot and does not recommend a change in value. No further questions from the Board.

Action
After a review of the testimony and the information available, there was a Motion by Caroline Mansfield, seconded by Kate Jacob to not reduce the Tax Year 2025 Market Value from $443,900 based on testimony and information provided.

Voice vote, two ayes. Kate Jacob and Caroline Mansfield. James W. Dvorak, Recused.
Motion carried.

01-118839 Collin Eastman, filed by Owner.
Present Collin Eastman, owner. Attorney David Seed, representing Kenston Board of Education. Mr. Eastman was sworn in by Chief Compliance Officer & Administrator Kate Jacob, and a picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob, noted for the record that the Auditor's Office has the parcel in question valued at $715,400 yet the owner feels it is worth $585,000 and asked them to explain to the Board why the value should be reduced.

Mr. Eastman stated upon moving into his new home he felt the taxes were much higher than he anticipated for the condition of his home. Mr. Eastman stated his sister was his real estate agent and he didn't think she would do him wrong, since they were family but on the suggestion of her he waived all inspections and appraisals and offered well over asking price. Mr. Eastman stated he has a brain injury from an accident in 2020, and it is difficult to process information, and he didn't think his sister would lie to him like that to gain her fee from the sale. Mr. Eastman stated upon the walk through when viewing the house on a quick look it appeared to be a perfect house. Chief Compliance Officer & Administrator Jacob asked Mr. Eastman on his 30-minute walk through was that his only visit until purchase. Mr. Eastman said yes. Chief Compliance Office & Administrator Jacob asked if there was a mortgage on the home. Mr. Eastman stated no that from his accident he used his settlement to purchase the home. Mr. Eastman stated he feels the septic system is going out but hasn't gotten it inspected as of yet. Foundation issues in the unfinished basement, the sump pump quit working, and the same drain is being used for sump pump and gutters. Mr. Eastman stated he was able to do a quick fix to have that water drain out to the lawn and not back up into the basement. Foundation crack from floor to ceiling which is very dangerous and water seeps through. Mr. Eastman stated the drywall tape is peeling through out the house. Mr. Eastman stated that water is pooling close to the house. To correct this, he would need to dig and grade the yard to have a slope where the water leaves the surrounding area. Commissioner Dvorak asked when the home was built. Mr. Eastman replied 2015. Mr. Eastman stated there is water intrusion and mold is developing. The windows are drafty and are not sealed properly. Chief Compliance Officer & Administrator Jacob asked Mr. Eastman how he came to the $585,000 that he is requesting. Mr. Eastman stated he looked at the few sales that occurred in the last couple of years.

Appraiser Severovich called the property up and wanted to view with the Board. Appraiser Severovich stated that when the assessments are done of the properties it is only an exterior look and not interior. Appraiser Severovich made some temporary changes with condition and grade to see where that would place a new value. Appraiser Severovich stated that he would be comfortable in recommending changing the value, after reviewing all the evidence and speaking with the resident by $193,500. No further questions from the Board.

Action
After a review of the testimony and the information available, there was a Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2025 Market Value from $715,400 to $521,900 based on testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

02-061500, 02-061600, 02-061400 Frederica Holdings, filed by Owner.
Present Rich Morehouse representing the owner. Attorney David Seed, representing Kenston Board of Education. A picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob noted for the record that the Auditor's Office has the parcels in question valued at $1,852,400 yet the owner feels it is worth $1,250,000 and asked them to explain to the Board why the value should be reduced.

Attorney Morehouse stated Frederica Holdings consists of 3 parcels on 31 acres. It consists of the Chagrin Valley Athletic club, fitness and related recreational facilities. The facility was constructed in 1975, and it was last renovated in 1983. In December of 2025 it was sold in an arm's length transaction for $1,250,000.

Attorney Seed stated this is the Chagrin Valley Athletic Club with the famous pond pool. Attorney Seed stated he spoke with the new owner, Mr. Kaufman, who did confirm that the sale was $1,250,000. Attorney Seed stated there was a separate transaction for the business and equipment, and for full disclosure there was an allocation to non-realty of $1,250,000, which would contain extensive equipment, tables, chairs, and maintenance equipment. Attorney Seed stated the club is a month-to-month membership, so your loyalty could end on any given month.

Appraiser Severovich stated he had toured the property, and it is significantly dated. The club is subject to a rapid depreciation than other commercial properties. Appraiser Severovich stated his recommendation is to move to sales price because it is 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 Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2025 Market Value from $1,852,400 to $1,250,000 based on testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

02-420902 & 02-055510 Pause LLC filed by Owner.
Present Sanjay Parker, owner. Attorney Robert Danzinger, representing the owner. Attorney David Seed representing Kenston Board of Education. Mr. Sanjay was sworn in by Chief Compliance Officer & Administrator Kate Jacob, and a picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob, noted for the record that the Auditor's Office has the parcel in question valued at $1,950,000 yet the owner feels it is worth $1,550,000 and asked them to explain to the Board why the value should be reduced.

Attorney Danzinger stated the property is a multi-tenant office building and is comprised of 2 parcels that were originally built in 1986. The basis of the complaint is the property was subject to a recent arm's length sale in September of 2025 for $1,550,000 and provided the board with the relevant transactional documents. Attorney Danzinger stated he did provide the letter of intent to purchase and the marketing materials. The property was exposed to the open market. Attorney Danzinger asked Mr. Parker how he acquired the property. Mr. Parker stated he hired a broker from Berkshire Hathaway. Mr. Parker had located the property that was for sale on LoopNet, which is where commercial properties are listed. And reached out to the broker for a viewing. Mr. Parker stated the first floor looked generally ok, however, once they viewed the second floor there is a lot of work that needs done for his business to get set up there. Mr. Parker stated he started negotiating a purchase price. The seller wanted $2.1 million dollars in January, and that amount didn't make sense stated Mr. Parker. So, he waited. In April, Mr. Parker stated the price had dropped to $1.8 million and then in June it dropped to $1.65 million, and that is when he reached out to Huntington Bank to make sure he could get pre-approved. After negotiating, the agreed amount was $1,550,000 which is what the purchase agreement states. It was stated by Mr. Parker that it was going to finance the purchase traditionally through a bank, which was Huntington Bank. Mr. Parker stated that when they were working on the letter of intent, the broker stated there is an option to assume the loan. Mr. Parker stated he did some math, and the interest rate was below what Huntington offered of 6.75% and the assumption would be 4.5%.

Attorney Seed asked who the tenants were of the building. Mr. Parker stated downstairs is Cleveland Clinic, Key Bank and Genesis and a small surgeon practice upstairs. Attorney Seed asked Mr. Parker what was his first offer for the building. Mr. Parker stated with the letter of intent that his first offer was $1.5 million dollars. Attorney Seed asked if there were other bidders on the property. Mr. Parker believed there were. Mr. Parker stated he was pre-approved by Huntington Bank but did not know what it took to qualify to assume a loan. Mr. Parker stated by assuming the loan he needed to come up with $567,000 up front. Attorney Seed asked Mr. Parker if that was paid to the seller. Mr. Parker replied yes.

Appraiser Severovich stated that the only evidence he could acquire was the conveyance that is on file. Recommending to hold the property at its current value as the purchaser is assuming liability for repayment of an outstanding debt.

Attorney Danzinger stated that Mr. Parker negotiated the sale price with the seller, and it was a valid sale. No further questions from the Board.

Action
After a review of the testimony and the information available, there was a Motion by Caroline Mansfield, seconded by Kate Jacob to not reduce the Tax Year 2025 Market Value from $1,950,000 based on testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

03-009860 &03-009850 Joyce Building Co filed by Owner.
Present William Joyce, owner. Mr. Joyce was sworn in by Chief Compliance Officer & Administrator Kate Jacob, and a picture of the subject's property was verified. Chief Compliance Officer & Administrator Kate Jacob, noted for the record that the Auditor's Office has the parcels in question valued at $366,500 yet the owner feels it is worth $190,000 and asked them to explain to the Board why the value should be reduced.

Mr. Joyce stated he bought the property in hopes to renovate it for his son. Mr. Joyce stated the owner put it in a trust with her son, sold it through a realtor. They had wanted to keep it quiet because it was very bad inside the home and wanted to keep that private. Mr. Joyce said he toured the house and knew it couldn't be lived in. Mr. Joyce stated he had done thirty homes in the area, building homes and knew what it would take. Mr. Joyce stated he made an offer of $190,000 and it was accepted. Mr. Joyce stated the home was in tragic disrepair for 10 years, where the family had a family member living in it and it didn't want showings of the home to embarrass the family.

Chief Compliance Officer & Administrator Kate Jacob made a motion to accept six photos of the demolition of the home. Seconded by Caroline Mansfield. Three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Appraiser Severovich stated that his write up was based on no evidentiary submission. Appraiser Severovich stated he only had google photos from 2022. Currently the home is sitting below value without seeing photos of how it looked. Appraiser Severovich asked Mr. Joyce if the original house is gone. Mr. Joyce replied yes. Appraiser Severovich asked when was the date of demolition. April 30, 2026.

Mr. Joyce stated the home had foundation issues; it was gravel, water and sand. Mr. Joyce stated he had to destroy the home.

Chief Compliance Officer & Administrator Jacob, asked Mr. Joyce, after you tore the house down you immediately started on the new design to build here. Mr. Joyce stated yes, and it just hit the market. Chief Compliance Officer & Administrator asked Mr. Joyce when he finished the home. Mr. Joyce replied the interior is completed and exterior still has landscaping and the sidewalks are being completed.

Appraiser Severovich asked Mr. Joyce to confirm that the home was destroyed in April of 2025. Mr. Joyce stated yes. No further questions from the Board.

<u>Action</u>
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 $366,500 to $190,000 based on testimony and information provided.

Voice vote, two ayes. Caroline Mansfield and James W. Dvorak. Kate Jacob, abstain.
Motion carried.

<u>06-120739 & 06-120621 RS Home Property LLC, filed by Owner.</u>
Motion by James W. Dvorak, seconded by Caroline Mansfield, to reduce the Tax Year 2025 Market Value from $341,900 to $319,000 based on a sale and information that was provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

<u>11-170700 William Kirby, filed by Owner.</u>
Motion by Kate Jacob, seconded by Caroline Mansfield, to accept the withdrawn complaint for Tax Year 2025 from William Kirby.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

<u>11-214100 Barry Kotheimer, filed by Owner.</u>
Present Barry Kotheimer, owner. Attorney David Seed, representing West Geauga Board of Education was present. Mr. Kotheimer was sworn in by Chief Compliance Officer & Administrator Kate Jacob, and a picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob, noted for the record that the Auditor's Office has the parcel in question valued at $711,900 yet the owner feels it is worth $652,500 and asked them to explain to the Board why the value should be reduced.

Mr. Kotheimer stated the house was built in 2000. Mr. Kotheimer stated they have a son with a neuro muscular disease who is now 26 years old. Upon purchasing the land, I did research on what the home would need for a child with disabilities, and that consists of power wheelchairs, turning radius, wider hallways, and wider doorways. Mr. Kotheimer stated in the bedroom there is a track on the ceiling that can lift him to the restroom. The house has many structural issues that need revised and repaired and obtained an estimate from a builder remodeler.

Attorney Seed asked Mr. Kotheimer when the house was built. Mr. Kotheimer stated 2007. Attorney Seed asked Mr. Kotheimer if he remembers what it cost to build the house back then. Mr. Kotheimer stated he didn't have those numbers. Mr. Kotheimer stated he took the county's value and subtracted the work that the contractor would cost to repair and came up with a new valuation. Mr. Kotheimer stated with the condition now that there is wood floor damage, frame damage, water leaks from the shower, or snow and water damage that comes in from inclement weather. Attorney Seed asked if the estimate was work to keep the home in the same condition. Mr. Kotheimer stated no it would be to put it back to a conventional home. Attorney Seed asked if there are any appraisals done on the home for recent financing. Mr. Kotheimer replied no. Attorney Seed asked if the home has been on the market for sale. Mr. Kotheimer replied no. 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 Kate Jacob to reduce the Tax Year 2025 Market Value from $711,900 to $652,500 based on testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

11-379750 Theresa Lehr, filed by Owner.
Motion by Caroline Mansfield, seconded by Kate Jacob, to reduce the Tax Year 2025 Market Value from $182,500 to $112,000 based on an appraisal that was provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

11-389153 John & Lori Knoble, filed by Owner.
Present John Knoble, owner, by Microsoft Teams. Attorney David Seed, representing West Geauga Board of Education was present. Mr. Knoble was sworn in by Chief Compliance Officer & Administrator Kate Jacob, and a picture of the subject property was verified. Chief Compliance Officer & Administrator Kate Jacob, noted for the record that the Auditor's Office has the parcel in question valued at $867,400 yet the owner feels it is worth $720,000 and asked them to explain to the Board why the value should be reduced.

Mr. Knoble stated that he felt back in 2022 and after COVID the lack of inventory, and as fast as houses were hitting the market, they were being sold. Mr. Knoble stated he was looking at two other homes. Mr. Knoble stated he thought he was being sale chased. Mr. Knoble states he has the smallest house on Frazier Lane. Mr. Knoble speaks about several neighbors' homes and their condition to compared to his home. . Mr. Knoble stated the value had been pretty steady and then an increase of 68%, which is chasing a dream.

Chief Compliance Officer & Administrator Kate Jacob stated that discussing the two houses, for the BOR it is the home you are currently residing. She asked Mr. Knoble when was the home purchased and how much was it purchased for. Mr. Knoble stated it was purchased in 2022 for $950,000, Mr. Knoble stated it is time to value the home where it should be for 2026, and take the eight homes I produced, it should be $202 a square foot. Mr. Knoble stated he didn't get an inspection on the house he bought.

Chief Deputy Treasurer Mansfield asked Mr. Knoble if he ever listed his home on the market. Mr. Knoble stated no. Chief Deputy Treasurer Mansfield asked if it was placed on the market, what would you sell for. Mr. Knoble stated he doesn't know since it needs work. She asked if he would sell it for $720,000. Mr. Knoble stated he would need an appraisal for that.

Attorney Seed stated that the Auditor's office could value the home as the sale price. Mr. Knoble stated he is aware of it, but that Attorney Seed was misinformed.

Chief Compliance Officer & Administrator Jacob asked Mr. Knoble if he has made any changes to his home. Mr. Knoble stated no. No further questions from the Board.

Action
After a review of the testimony and the information available, there was a Motion by Kate Jacob, seconded by Caroline Mansfield, to increase the Tax Year 2025 Market Value from $867,400 to $950,000 based on sale, testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 3, 2026, BOR hearing at 11:54 A.M.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision