

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, August 13, 2018 at 9:02 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex.

Present: County Auditor Charles E. Walder, Chief Deputy County Treasurer Caroline Mansfield, Chief Compliance Officer & Administrator Kate Jacobs McClain and County Commissioner Timothy C. Lennon.

Also present: Chief Deputy Appraiser Chris Greenawalt and Deputy Auditor Mary Kolcum

General BusinessApproval of Minutes

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to approve the minutes of the July 23, 2018 meeting.

Voice vote, three ayes. Motion carried.

Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to remit and/or refund the following late payment penalties totaling \$3,844.46 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

Voice vote, three ayes. Motion carried.

1. ROWE, WILLIAM	03-017770	\$178.54
	02-193100	\$134.84
2. TARASCO, JOSEPH	26-163200	\$117.99
	26-163300	\$6.24
	26-191300	\$216.37
3. FRIEDEL, WILLIAM	15-028800	\$39.89
	15-028600	\$134.71
4. BARBER, SAMUEL/GAULE	04-127600	\$3.22
	04-127700	\$3.52
	04-127800	\$7.23
	04-127900	\$16.36
5. BURR, MARC	10-021850	\$491.87
	10-021950	\$33.40
6. SILVA, MARYJANE	05-042310	\$92.44
7. MILLER, JOYCE	15-038100	\$72.83
8. MAUSSER, JANETTE	21-118720	\$88.90
9. GOULET, ROBERT	30-095686	\$28.98
10. SHAVER, MARK/STACE	10-127400	\$63.39
11. MEKKER, DOROTHY/JOSEPH	11-220330	\$205.38
12. RODE, ROBERT	29-064410	\$370.01
13. RUSSELL, RICHARD	23-027600	\$9.99
	23-280100	\$173.37
	23-027700	\$71.50
	23-280110	\$9.99
14. STERK, JOSEPH	11-019800	\$185.40
15. SANTAMARY, ROSEMARIE	25-078000	\$104.14
	25-077900	\$2.81
16. SANTAMARY OF OHIO LLC	19-059000	\$85.91

	19-031900	\$68.79
17. RIFFLE, ROBERT	02-145800	\$285.31
18. MADACHIK, ED	32-034600	\$198.58
19. MACK, JAMES	16-020700	\$119.63
20. EILRICH, DALE	26-107800	\$222.93
		\$3,844.46

Destroyed Property Late Filings**18-007800 Benedict & Alma Mullet**

Motioned by Charles E. Walder, seconded by Caroline Mansfield to Refund \$76.76 in taxes for Tax Year 2017, and a reduction of 100% value for Tax Year 2018. Dwelling on Card 2 was razed.

Destroyed Property form filed 7-16-18.

Voice vote, three ayes. Motion carried.

25-043800 Theodore & Susan Wojtasik

Motioned by Charles E. Walder, seconded by Caroline Mansfield to Refund \$448.32 in taxes for Tax Year 2017, and a reduction of 100% value for Tax Year 2018, Dwelling destroyed by fire.

Destroyed Property form filed 7-18-18.

Voice vote, three ayes. Motion carried.

26-047900 John Monaco

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to Refund \$235.73 in taxes for Tax Year 2017, and a reduction of 100% value for Tax Year 2018, Dwelling was razed,

Destroyed Property form filed 6-11-18.

Voice vote, three ayes. Motion carried.

02-306000 Weber Brett Trustee

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to Refund \$73.58 in taxes for Tax Year 2017, Framed Garage was razed.

Destroyed Property form filed 7-12-18.

Voice vote, three ayes. Motion carried.

Withdrawals**05-012400 and 05-012500 Burton Bank Investors LLC**

Motioned by Charles E. Walder, seconded by Caroline Mansfield to accept withdrawal of complaint by Lynn Kinghorn.

Voice vote, three ayes. Motion carried.

13-009300 Jacques MHP LP

Motioned by Charles E. Walder, seconded by Caroline Mansfield to accept withdrawal of complaint by Peter T. Zawadski, ESQ.

Voice vote, three ayes. Motion carried.

Tax Year 2017 Valuation Complaints Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

04-074000 William Hosmer Trustee and Lori Hosmer

Auditor Charles E. Walder swore in Lori and William Hosmer, owners. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$446,200 yet they feel it is worth \$256,000 and the Board asked them to explain why the value should be reduced.

Mr. and Mrs. Hosmer stated the campground is fourth generation owned. The land is limited and licensed for 70 lots, but only 28 campsites are used consistently, property is only used on weekends from May 1st to October 15th year round and the only update was a new peak roof on the old horse farm building. Chris Greenawalt visited the property and stated this is classified as a farm and not a campground and contains 99 acres. It was suggested to the home owners by Charles E. Walder to re-apply for the Forestry Program as owners previously had this before transitioning to CAUV.

Action

After a review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Caroline Mansfield to not reduce the market value for Tax Year 2017 from \$446,200 to \$265,000 based on evidence presented.

11-291500 Paul Przeracki

Auditor Charles E. Walder swore in Paul Jason Przeracki, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$239,500 yet he feels it is worth \$176,000 and the Board asked him to explain why the value should be reduced.

Mr. Przeracki stated he believes a reduction is in order due to prior BOR hearing to decrease the value on the sale purchase transaction that just happened prior to the updated appraisal that followed. He feels the original value was dropped to \$156,900 and with the addition of the barn construction of \$20,000, the total he feels it is worth is \$176,000.

Action

After a review of all the testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Caroline Mansfield to not reduce the value due to testimony, comparable sales and a prior reduction on the property.

Voice vote, 3 ayes. Motion carried.

25-018200 John G. Augustine

Auditor Charles E. Walder swore in John G. Augustine, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$306,900 yet he feels it is worth \$205,412 and the Board asked him to explain why the value should be reduced.

Mr. Augustine indicated his property contains 79 acres, includes a Farmhouse built in 1885 with a roof age of 40 years. The first floor is the only finished livable space, the basement and second floor are unfinished. He states the neighbors to the South and East are not comparable values as home has no well, has an out building, the barn has no value, has a gravel driveway. The other Parcels have all the updates to the outside including completely finished upper and lower floor levels in the homes. For years he was on the CAUV Program, but did not reapply as he did not agree with the new conditions in the application. Chris Greenawalt did note for the record that the Snow property Mr. Augustine was comparing is currently on the Forestry Program so this is not a comparable land value.

Action

After a review of all the testimony and all the other information available it was motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the market value for Tax Year 2017 from \$306,900 to \$280,700 based on evidence presented.

Voice vote, 3 ayes. Motion carried.

23-358248 All Erection & Crane Rental Co

Auditor Charles E. Walder swore in Todd Sleggs, Attorney, Doug Dimond, Co. Representative. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$573,000 yet the owner feels it is worth \$262,000 and the Board asked them to explain why the value should be reduced.

Attorney Sleggs opened with the history of the property and that the client has attempted to sell this parcel since 2002. They have been unable to sell the property due to zoning issues in Newbury Township. This parcel is listed as a Light Industrial building Professional Office in a buffer zone. Todd Sleggs stated of the 16,375 square foot property the rear of the building which is half, is not usable. Tim Lennon did ask if they have contacted the township for a rezoning option, which the client's representatives said they did in previous years but there has been no change. Property was actively for sale, priced at \$750,000.

Action

After a review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Caroline Mansfield to not reduce the market value for Tax Year 2017 from \$573,000 to \$262,000 based on evidence presented.

Voice vote, three ayes. Motion carried.

11-133880 Tim & Diane V. Coad Grendell

Auditor Charles E. Walder swore in James Grendell, Attorney, Tim and Diane Grendell, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$322,800 yet the owner feels it is worth \$278,000 and the Board asked them to explain why the value should be reduced.

Attorney James Grendell stated the value should be based on sales surrounding the property. Mr. Grendell then proceeded to explain the reasons why their value should be lowered due to the parcel needing a new driveway, exterior repairs on drainage, the outside of the home needs to be

waterproofed. The porch was removed due to significant damage and the size of the home listed on the Auditor's website Real Link is incorrect. James Grendell said the three comps are Contemporary homes with central air, completed upper and lower levels on all homes. The Grendell property second level is incomplete, only 2,350 square feet on the lower level is usable. An appraisal was submitted at \$278,000.

Action

After a review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Timothy C. Lennon to reduce the market value for Tax Year 2017 from \$322,800 to \$278,000 based on evidence presented. Voice vote, three ayes. Motion carried.

11-389187 Robert J. & Rhonda S. Zakrajsek

Auditor Charles E. Walder swore in Christopher Greenawalt representing the owner, they did not show to the hearing. Walder noted for the record that the Auditor's office has the parcel in question valued at \$644,000 yet Mr. and Mrs. Zakrajsek feels it is worth \$552,200 and the Board asked Mr. Greenawalt to explain why the value should be reduced.

Chris Greenawalt presented the case based on criteria of three comparable properties with average home prices of \$693,890 to \$695,000.

Action

After a review of all the testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Caroline Mansfield to not reduce the value due to testimony and comparable sales. Voice vote, 3 ayes. Motion carried.

**Chris Greenawalt Representing
Tax Year 2017 Valuation Complaints in Lieu of Formal Hearings**

23-127270 Marsha M. Hanley Trustee

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2017 Market Value from \$375,400 to \$329,000 due to interior condition issue. Mediated valuation with owner. Voice vote, three ayes. Motion carried.

26-184500 Ricky & Laura Simpkins

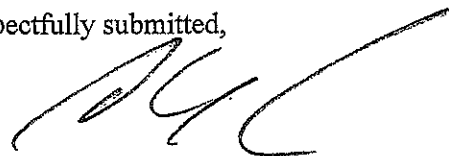
Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2017 Market Value from \$199,300 to \$170,000 due to short sale and interior condition remodel. Voice vote, three ayes. Motion carried.

26-057400 Dennis William & Delta Lyn Stacey

Motioned by Caroline Mansfield, seconded by Timothy C. Lennon to reduce the Tax Year 2017 Market Value from \$314,200 to \$267,000 due to interior inspection, outdated and water damage. Mediated valuation with owner. Voice vote, three ayes. Motion carried.

Being no further business to conduct it was moved by Charles E. Walder to adjourn the August 13, 2018 BOR meeting at 1:30 p.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

