

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, September 24, 2018, at 9:10 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex.

Present: County Auditor Charles E. Walder, County Treasurer Christopher P. Hitchcock and County Commissioner Timothy C. Lennon.

Also Present: Chief Appraiser Chris Greenawalt, Chief Compliance Officer & Administrator Kate Jacob McClain and Deputy Auditor Mary Kolcum.

GENERAL BUSINESS

Approval of Minutes

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob McClain to approve the minutes of the June 11, 2018 meeting.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

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

Motioned by Charles E. Walder and seconded by Timothy C. Lennon to remit and/or refund the following late payment penalties total \$391.24 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

1. Dicello, Nicholas	11-226700	\$358.04
	11-226800	<u>\$33.20</u>
	Totaling	\$391.24

Withdrawals

Four Corners Shopping Center LLC and Marketplace Associates LLC, Counter filed Kenston LSD

02-420754, 02-420754, 02-420755, 02-420755, 02-420756, 02-420756, 02-421195, 02-421195, 02-421196, 02-421196, 02-421197, 02-421197

Action

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to accept withdrawal of complaint by Kenston LSD Attorney.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

Tax Year 2017 Valuation Complaints Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

21-177243 Chardon Ohio Property Holdings LLC C/O Mark Weinberger, Maplewood Senior Living, Counter filed by Chardon LSD

Auditor Walder swore in Steven R. Gill, Attorney for owner, Paul Provencher, Appraiser and Peter T. Zawadski, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$3,999,900 yet Mr. Gill feels it is worth \$2,232,000 and the Board asked him to explain why the value should be decreased. Chardon LSD recommended amending value to \$3,532,500.

Mr. Provencher submitted evidence and comparable data in the area regarding residential style construction built in 1999. His valuation of the property is \$3,532,500 based on sales, comparables and condition of facility.

Action

After review of all testimony and all the other information available, it was motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to reduce the market value for Tax Year 2017 from \$3,999,900 to \$3,532,500 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

02-421048 Canyon Manor Inc

Auditor Walder swore in Steven Gill, Attorney, and John Vinton, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$20,000 yet he feels it is worth \$500.00 and the Board asked him to explain why the value should be decreased.

Mr. Vinton explained his 2 lots were consolidated to build a home, due to hill side water damage on the property this is considered unstable, therefore it is unbuildable and has no value. The future plan is to move the parcels under the homeowner association for green space. Chris Greenawalt stated the property was for sale in 2010 for \$99,900. The Board of Revision reduced the price to \$10,000 per parcel in 2014; in turn the BTA decision increased the amount to \$15,000 for Tax Year 2016. Chris requested more evidence; Owner given 1 week to provide.

Action

After review of all testimony and all 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 \$20,000 to \$15,000 per BTA ruling and then allow for changes based on new evidence if presented within a week.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

10-098600 Mentor Lumber & Supply Company, Counter filed by Chardon LSD

Auditor Walder swore in Richard Yaeger, General Manager, Mentor Lumber. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$1,830,500 yet he feels it is worth \$1,250,000 and the Board asked him to explain why the value should be decreased.

Property is owner occupied, freestanding showroom/warehouse at 332 Center Street built in 2000 with a square footage of 36,960 that stretches to rear land. Submitted was a prior appraisal from January 1, 2012 at \$1,300,000 as a base line. Co-Star was used for map evidence, photos, estimated rates, industrial sales and a spread sheet. Exterior repairs including visibility issues attached property open to a creek eastward that is landlocked. Chris Greenawalt went over his comparables. In a prior 2012 BOR decision value was reduced from \$2,452,100 to \$1,810,000.

Action

After review of all testimony and all other information available, it was motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to decrease market value for Tax Year 2017 from \$1,830,500 to \$1,810,000 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

10-056900 Park Centre LLC, Counter filed by Chardon LSD

Auditor Walder swore in Joe Svete, Attorney, Dale McGiffin, Appraiser, Ken Frank, owner, Vic Cizek, Broker for Realty Net and Peter T. Zawadski, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$643,600 yet he feels it is worth \$500,000 and the Board asked him to explain why the value should be decreased.

The original asking price of \$500,000 was amended to \$515,000 based on appraisal value and noted on the record. Joe Svete presented information on the property based on tenants and vacancy percentage. Dale McGiffin completed an appraisal on the 9,904 sq. ft. property on July 24, 2018 of exterior and interior inspection and provided two sales using the comparables approach. Vic Cizek represented the property for the past 3 years and stated the interior and exterior are outdated.

Action

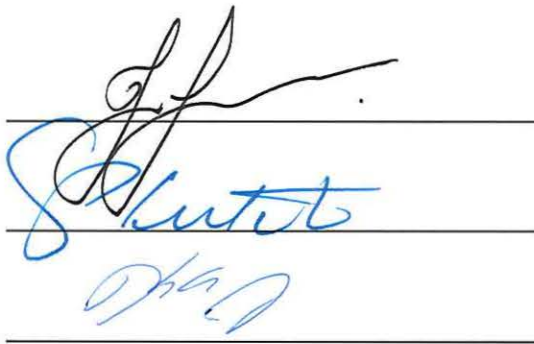
After review of all testimony and all other information available, it was motioned by Timothy C. Lennon, seconded by Christopher P. Hitchcock to decrease market value for Tax Year 2017 from \$643,600 to \$515,000 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Timothy C. Lennon. Motion carried.

Being no further business to conduct it was moved by Charles E. Walder to adjourn the September 24, 2019 BOR meeting.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision



The image shows three horizontal lines with handwritten signatures in blue ink. The top signature is a cursive 'J. Walder'. The middle signature is 'Svete'. The bottom signature is 'Cizek'.