

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, February 04, 2019, at 9:00 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 and County Commissioner Timothy C. Lennon.

Also Present: Chief Appraiser Chris Greenawalt, Deputy Auditor Rachel Blystone, Deputy Auditor Mary Kolcum, Chief Compliance Officer & Administrator Kate Jacob McClain, Chief Deputy Auditor Ron Leyde, Deputy Treasurer Donna Borsi and Assistant Prosecutor Christen Rine.

GENERAL BUSINESS

Approval of Minutes

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to approve the minutes of the August 13, 2018 meeting.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to approve the minutes of the January 14, 2019 meeting.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

02-717300 POTENTIAL PREVIOUS YEARS' CLERICAL ERROR ISSUE PURSUANT R.C. 319.36

Auditor Charles E. Walder presented information on Bainbridge Township Board of Trustee's property regarding a clerical issue made by then Auditor Gliha back on April 8, 2015. Auditor Gliha sent a letter to Bainbridge Township stating Aurora Cooperative Preschool located at Centerville Mills Park be removed from Tax Exempt Status and required to claw back 7 years of taxes, 2008 through 2014. As a result Bainbridge Township filed an application to contest Auditor Gliha's decision with the BTA on December 22, 2015. The BTA took almost three years, actually two and half years to make a decision. The delay was mainly due to deciding if the building was used as a school or daycare. The Ohio Department of Taxation made their final determination on June 22, 2018 regarding this matter. In its final determination it upheld Auditor Gliha's decision but did not go into detail. Auditor Walder contacted the Prosecutor's Office who assigned Kristen Rine to review all data regarding the case, and determined the actions of Auditor Gliha amounted to a clerical error according to ORC 319.36. Ohio Revised Code only permits a 5 year claw back, therefore requiring a refund for two years. The Auditor's Office has the ability to rectify collection for years 2008 and 2009 in the amount of \$4,345.74, which constitutes a refund amount of \$3,884.53 paid taxes and \$501.21 in accrued interest. Chief Deputy Auditor Ron Leyde stated a remittance as a lump sum amount should be paid out by February 6, 2019. Auditor Walder stated if the current taxable entity were to move out of the location, Bainbridge Township could then apply for Tax Exempt status again.

Action

Motioned by Charles E. Walder, seconded by Caroline Mansfield to find that taxes were erroneously charged and collected for property 02-717300 Tax Years 2008 and 2009 in the amount of \$3,345.74 as a result of clerical error and to certify said finding to the County Auditor pursuant to R.C. 319.36.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. 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 \$200.08 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, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

- | | | |
|-----------------------------|-----------|----------|
| 1. Bergstrom, Thomas & Lisa | 21-102550 | \$200.08 |
|-----------------------------|-----------|----------|

Tax Year 2018 Valuation Complaints Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

23-060100 and 23-060700 Pliml Dale & Charlene

Auditor Charles E. Walder swore Dale Pliml, owner. Auditor Walder noted for the record that the Auditor's office has the parcels in question valued at \$32,500 yet he feels it is worth \$5,740 and the Board asked him to explain why the value should be reduced.

The acreage combined for both parcels is 11.60. Mr. Pliml stated the property use prior to the draining of Burton Lakes was fishing, boating, and hunting. The land no longer is accessible at all angles due to the muck on the empty lake. Mr. Pliml used the term Sour Ground in describing what is left of the land he owns. Photos of the property were presented by Mr. Pliml as Exhibits 1, 2, and 3. Chuck Walder asked what the future long term plan was with the EPA. Tim Lennon stated the EPA is eliminating nonfunctional dams for the habitat to be put back to the original state on the land. Eventually over time, 10-20 years the natural state will return and have a flowing creek. Chris Greenawalt's evaluation of the property stated owners will always pay tax on land whether it has land or water; he assessed the property on foot to the dam. No sales are comparable to the situation, short term loss and property is based on \$500.00 per acre.

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 2018 from \$32,500 to \$19,100 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

Dismissal**02-2419690 Lambert William S & Diane**

Motioned by Charles E. Walder, seconded by Caroline Mansfield to dismiss hearing from tax payer due to filing Tax Year 2017 and 2018, which is not permitted by Revised Code.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

Chris Greenawalt Representing**Tax Year 2018 Valuation Complaints in Lieu of Formal Hearings****02-419690 Arnaut Katherina P & Feliks L**

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$430,900 to \$400,000 based on a sale transaction June 19, 2018.

Based on sale.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

12-056900 Valentino Wayne D & Lynn

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2018 Market Value from \$200,000 to \$185,000 due to interior condition issues.

Based on asking price.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

14-025800 Van Boxel Kyle

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$69,900 to \$20,200 based on sale.

Based on sale.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

21-176717 Conti Biagio Jr & Betty

Motioned by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2018 Market Value from \$448,300 to \$430,000 based on appraisal submitted by owner.

Based on appraisal.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

29-107923 Park Place, Ltd

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to reduce the Tax Year 2018 Market Value from \$50,900 to \$35,200 based on sale.

Based on sale.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

29-094800 De Vito Nicholas K & Cindy M

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$234,000 to \$207,000 based on sale.

Based on sale.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

Being no further business to conduct it was moved by Charles E. Walder to adjourn the February 4, 2019 BOR meeting at 9:52 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

