### **BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, March 4, 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 Deputy Appraiser Christopher Greenawalt and Deputy Auditor Rachel Blystone

## **GENERAL BUSINESS**

# Tax Year 2018 Valuation Complaints Formal Hearings begin as Scheduled Let the record note the hearings are digitally recorded.

### 02-137370 Bernstein, Robert M & Bonnie J

Charles E. Walder swore in Robert and Bonnie Bernstein, owners. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$353,800 yet the owner feels it is worth \$325,000 and the Board asked them to explain why the value should be reduced.

Mr. Bernstein stated the parcel is located in Tanglewood and purchased the property 20 years ago. He presented information on the property, condition of the home and comparable data with exhibit 1. Development of the property is not appreciating as expected and homeowners are finding it increasingly difficult to sell. Mr. Walder stated the owners are not on homestead, as they stated the requirements for income are below what they make. Value to value is best comparable, not property tax, a certified appraisal is the true value of property. Chris Greenawalt did an exterior review of the property finding it to be in good condition. Chris went over the 3 comparable sales on similar homes.

### Action

After a review of all testimony and all the other information available, it was motioned by Timothy C. Lennon, seconded by Charles E. Walder to not reduce the market value for Tax Year 2018 from \$353,800 to \$325,000 based on evidence presented.

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

## Chris Greenawalt Representing

## 01-118061 Upholz, Conrad A & Jean I

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$364,300 to \$350,000.

Based on amendment.

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

### 01-023580 Ashenbach, Michael J

Motioned by Caroline Mansfield, seconded by Timothy C. Lennon to reduce the Tax Year 2018 Market Value from \$194,400 to \$150,000.

Based on a sale.

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

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# 01-118004 Nix, James

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2018 Market Value from \$348,000 to \$305,900. Based on a sale.

Based on a sale.

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

# 04-105800 O'Reilly, Kevin D & Nancy M Trustees

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$88,900 to \$78,000.

Based on a sale.

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

# 08-001900 Steven Douglas Corp Holdings LLC/ Stephen & Deborah Belliveau

Motioned by Caroline Mansfield, seconded by Timothy C. Lennon to reduce the Tax Year 2018 Market Value from \$185,500 to \$160,000.

Based on a sale.

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

## 15-014600 Lauer, Deborah L

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2018 Market Value from \$184,200 to \$177,000.

Based on an appraisal submitted.

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

### 15-102236 Barker, Leonard H II & Eva M

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$402,200 to \$362,500.

Based on comparable sales.

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

## 02-021713 Simmons, Teresita

Motioned by Caroline Mansfield, seconded by Timothy C. Lennon to reduce the Tax Year 2018 Market Value from \$55,400 to \$42,500.

Based on inspection and comparable sales.

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

# 18-069600 MT MAX LLC/ Michael T Lyons

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2018 Market Value from \$84,500 to \$40,000.

Based on a sale.

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

## 23-028700 Kollar, David J & Joanne B

Motioned by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$68,600 to \$36,000. Based on a sale.

Dased on a sale.

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

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## 29-042400 Wrench, Shane & Dawn

Motioned by Caroline Mansfield, seconded by Timothy C. Lennon to reduce the Tax Year 2018 Market Value from \$214,700 to \$175,000. Based on a bank sale.

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

## 32-073900 Otto Ziska, Mary Davis & Shirley Fear

Motioned by Timothy C. Lennon, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$7,600 to \$3,800.

Based on shape, size and topography of lot.

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 Caroline Mansfield to adjourn the March 4, 2019 at 9:43 a.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision