

**BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, April 29, 2019, at 9:00 in the Auditor's Conference Room on the first floor of the Courthouse Annex.

Present: County Auditor Charles E. Walder, County Commissioner Timothy C. Lennon and Chief Deputy County Treasurer Caroline Mansfield.

Also Present: Chief Appraiser Chris Greenawalt and Deputy Auditor Rachel Blystone

**GENERAL BUSINESS**

**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 \$3,201.60 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, Timothy C. Lennon and Caroline Mansfield. Motion carried.*

1. Hoopes, Thomas/Sharon	16-028700	\$101.69
2. Gavhane, Ramesh	26-213984	\$1,443.14
3. Roche, Michael	21-102200	\$9.06
4. Mears, Mary	29-103550	\$416.05
5. Blanock, Florence	29-008300	\$7.11
	29-008400	\$177.75
6. Miles, Alvin	29-023900	\$382.74
7. Hess, Elena	11-304155	\$601.53
8. Nicholson, Frank	23-337320	\$1.44
	23-078200	\$1.44
9. Bradley, Mary Ann	13-002200	\$23.03
	13-002210	<u>\$36.62</u>
		Totaling \$3,201.60

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to deny the remission of late payment penalties totaling \$264.36 upon the recommendation of the County Treasurer Christopher P. Hitchcock due to previous payments.

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

1. Russell, Richard	23-280100	\$173.04
	23-280110	\$9.97
	23-027600	\$9.97
	23-027700	<u>\$71.38</u>
		Totaling \$264.36

**Manufactured Homes to be Removed from Tax List and Duplicate**

The balances shown on the following manufactured home accounts are uncollectible for the following reasons:

The owner is not able to be located

The home has been removed from the mobile home park

The home is in an unlivable condition

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows:

If the county treasurer and county prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the county auditor, who will strike the item from the list.

The County Treasurer has certified that each of these items is uncollectible.

Reg. #	Name	Loc. Address	Amount	Reason
<b>13</b>				
249	Jacques MHP LP	12860 Mayfield Rd Lot 78	\$100.42	Destroyed per park manager 8-29-16
156	Michael Husarcik	12860 Mayfield Rd lot 114	\$1,617.38	Removed in 2008. New M.H. on lot parcel #01600
<b>30</b>				
1950	Homes in Ohio	17748 Rockcreek Rd Lot 33	\$367.71	Removed from park per Chris Greenawalt 8-20-15
1465	Homes in Ohio	17748 Rockcreek Rd Lot 70	\$568.87	M.H. removed per Chris Greenawalt 8-2015
1856	Homes in Ohio	17748 Rockcreek Rd Lot 133	\$181.35	M.H. removed, lot vacant per Chris Greenawalt 6-17-16
1866	Homes in Ohio	17748 Rockcreek Rd Lot 49	\$181.35	M.H. removed, lot vacant per Chris Greenawalt 6-17-16
1867	Homes in Ohio	17748 Rockcreek Rd Lot 90	\$312.41	M.H. removed per Chris Greenawalt 8-2015
1869	Homes in Ohio	17748 Rockcreek Rd Lot 29	\$1,128.94	M.H. removed per Chris Greenawalt 11-1-16
1894	Homes in Ohio	17748 Rockcreek Rd Lot 52	\$229.13	M.H. removed, lot vacant per Chris Greenawalt 8-20-15
Totaling			\$4,687.56	

The undersigned hereby certifies that these items are uncollectible, and should be stricken from the cumulative tax lists and duplicate.

Approved by: Christopher P. Hitchcock, Treasurer and Kristen Rine, Assistant Prosecuting Attorney.

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to strike the above taxes totaling \$4,687.56 from the Manufactured Home Tax Duplicate and delete the accounts from the tax accounting system.

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

**Tax Year 2018 Valuation Complaints Formal Hearings begin as Scheduled**

Let the record note the hearings are digitally recorded.

**15-066200 Davies Helga**

Auditor Walder swore in Helga Davies, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$110,000 yet she feels it is worth \$90,000 and the Board asked her to explain why the value should be reduced.

Ms. Davies presented Exhibits A, B, and C that included a home photo, Geauga County Laboratory report and a wrapped cloth discolored by the water issue. Owner went over water damage issues to the property and exterior damage to the roof of the home leading into the foundation, cost of repairs and financial hardship. The lake on her property is not able to be used for recreational purposes due to exposed septic from the neighboring property flowing onto hers. She is

unable to maintain a garden as well. Chris did a field check, went over comparables for Hambden Township. Auditor Walder asked questions regarding other property issues and Timothy C. Lennon asked questions regarding previous decrease in property value to Chris Greenawalt.

**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 Tax Year 2018 Market Value from \$110,000 to \$90,000 based on evidence presented.

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

**29-068970 Baumann Dale A & Peters Baumann Donna L**

Auditor Walder swore in Donna Baumann, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$176,100 yet she feels it is worth \$129,600 and the Board asked her to explain why the value should be reduced.

Mrs. Baumann presented Exhibit A, tax value sheet of increase and decrease over 10 years and the historical background on the interior of the home including bathroom, chimney and bedroom issues. Exterior repairs as follows; 6 windows replaced for \$3,000, room replacement at \$16,000, garage repair of \$2,000, furnace replacement \$3,000, and an estimate to replace wood flooring for entire home was approximately \$15,000 and siding repair at \$25,000. Chris Greenawalt did a field check of interior inspection and went over comparables but this was difficult based on age of property. Auditor Walder asked if there had been an updated appraisal and that was not done.

**Action**

After a review of all testimony and all the other information available it was motioned by Timothy C. Lennon, seconded by Caroline Mansfield to decrease the Market Value for Tax Year 2018 from \$176,100 to \$129,600 based on evidence presented.

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

**Chris Greenawalt Representing**

**01-118314 Hebert Jason M & Halle M**

Motioned by Caroline Mansfield, seconded by Charles E. Walder to not reduce the Tax Year 2018 Market Value from \$402,400 to \$352,500 based on evidence provided, it was noted on record the owner was scheduled for a hearing at 9:00 a.m. but did not attend, Chris presents information on the property.

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

**11-160200 HAGGI INC**

Motioned by Timothy C. Lennon, seconded by Caroline Mansfield to accept Withdrawal for Tax Year 2018 Market Value Complaint by David Seed, school attorney.

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

**20-037700 Baker Robert J**

Motioned by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2018 Market Value from \$109,400 to \$90,000 based on property disrepair.

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

**29-108063 Coyne Dennis M & Denise M**

Motion by Timothy C. Lennon, seconded by Caroline Mansfield to reduce the Tax Year 2018 Market Value from \$491,600 to \$472,000 based on property.

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

Being no further business to conduct it was moved by Charles E. Walder to adjourn the April 29, 2019 BOR meeting 10:45 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision

The block contains three horizontal lines with handwritten signatures. The top signature is in black ink and appears to be 'C. Walder'. The middle signature is in blue ink and appears to be 'Timothy C. Lennon'. The bottom signature is also in blue ink and appears to be 'Caroline Mansfield'.