

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, August 12, 2019, at 9:03 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 and Deputy Auditor Mary Kolcum.

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 2018 late payment penalties totaling \$5,918.98 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 Christopher P. Hitchcock. Motion carried.

TAX YEAR 2018 VALUATION COMPLAINT FORMAL HEARINGS BEGIN AS SCHEDULED

Let the record note the hearings are digitally recorded.

03-001600 Matthew W & Margaret F Kniskern countered by Chagrin Falls EVSD

Charles E. Walder swore in Matthew Kniskern, owner. Attorney Robert Brindza represented Chagrin Falls EVSD was present. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$538,200 yet the owner feels it is worth \$443,600 and the school feels it is worth \$538,200 and the Board asked both parties to explain why the value should be changed.

Mr. Kniskern presented Exhibit A, a chart of comparables. He spoke about issues with the property and updates on the interior. Mr. Lennon asked about renovations to the home, Mr. Walder asked questions regarding the purchase price, and Mr. Hitchcock spoke on assessed value and asked if there was an appraisal done. Mr. Greenawalt went over his comparables. Mr. Brindza spoke on sale comparables.

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 not change the market value for Tax Year 2018 from \$538,200 to \$443,600 based on evidence provided.

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

02-377400 David J Koenig & Laryn L Ullman

Charles E. Walder swore in David Koenig, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$601,300 yet the owner feels it is worth \$400,000 and the Board asked him to explain why the value should be decreased.

Mr. Koenig presented Exhibit A; an appraisal at \$455,000. The property was transferred on October 15, 2018 in a family sale, not in an arm's length transaction. He spoke about issues with the property and what has been updated. Mr. Greenawalt goes over his comparables.

Action

After review of all testimony and all the other information available, it was motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to

decrease the market value for Tax Year 2018 from \$601,300 to \$455,000 based on appraisal.

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

23-385773 & 23-385774 Christina Livers & Maria Livers POA

Charles E. Walder swore in Maria Livers, Power of Attorney for Christina Livers, owner. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$177,500 yet she feels it is worth \$55,000 and the Board asked her to explain why the value should be decreased.

Ms. Livers stated her mother and father own the three adjoining lots, and lot three sold in March and an appraisal was done on the other two lots with market value less than previous, but this was not presented as evidence. She did not intend to sell the other properties as they are used for a buffer in the subdivision. Mr. Hitchcock questioned if the property was zoned residential and asked if she planned to sell the other lots in the future. Mr. Greenawalt went over comparables.

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 decrease the market value for Tax Year 2018 from \$117,500 to \$82,000 based on evidence provided.

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

01-117798 Michael B & Bonnie F Guyer

The owner was not present at the hearing. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$333,600 yet the owner feels it is worth \$290,000.

Mr. Greenawalt reviewed parcel information, comparable sales, improvements on the property and interior work completed. Mr. Greenawalt offered \$317,500 for a negotiated price that was previously denied by the owner. Mr. Walder asked about price history and comparables.

Action

After review of all testimony and all the other information available, it was motioned by Timothy C. Lennon, seconded by Christopher P. Hitchcock to not change the market value for Tax Year 2018 from \$333,600 to \$290,000 based on evidence provided.

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 Christopher P. Hitchcock, seconded by Charles E. Walder to adjourn the August 12, 2019 BOR meeting at 10:16 a.m.

Respectfully submitted,

CWC
Charles E. Walder, Auditor
Secretary/Board of Revision