BOARD OF REVISION

The Geauga County Board of Revision met on February 3, 2020, 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, County Treasurer Christopher P. Hitchcock and County Commissioner Timothy C. Lennon.

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

GENERAL BUSINESS

Approved Minutes

Motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to approve the minutes of December 18, 2019.

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

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to approve the minutes of January 13, 2020.

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

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

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to remit and/or refund the following late payment penalties for Tax Year 2018 totaling \$336.73 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. Stevenson, Gary L & Pamela

10-100800

\$333.98

10-001900

\$2.75

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

Destroyed Properties Late Filings

1. Parcel 01-027100

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to remit 50% reduction value for Tax Year 2019 and remit 100% for Tax Year 2020 due to razed dwelling per Destroyed Property Form filed January 21, 2020.

2. Parcel 10-096200

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to remit 50% reduction value for Tax Year 2019 and remit 100% value for Tax Year due to razed dwelling and barn per Destroyed Property Form filed January 13, 2020.

3. Parcel 00376

Motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to remit 100% reduction value for Tax Year 2019 due to water and structure damage per Destroyed Property Form filed January 14, 2020.

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

Tax Year 2019 Valuation Complaint Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

Chris Greenawalt Represented

10-072100 Ladow Randy M

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to reduce the Tax Year 2019 Market Value from \$107,200 to \$92,900.

Based on a bank sale.

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

11-202650 Ladow Jessica

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$244,700 to \$213,000.

Based on a sale.

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

15-102373 Williams Edwin J Jr

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to reduce the Tax Year 2019 Market Value from \$47,500 to \$20,000.

Based on being vacant land.

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

26-214020 Knowlton Sharon L Trustee

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to reduce the Tax Year 2019 Market Value from \$871,900 to \$840,000.

Based on a sale.

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

26-213979 Braun Patrick S & Samantha L

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$441,800 to \$400,000.

Based on a sale.

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

26-129200 Littlejohn Kent & Terri

Motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2019 Market Value from \$179,400 to \$169,000.

Based on data change.

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

Jared Spring Representing

16-078721 Troyer Wayne M

Owner lost application; it was motioned by Charles E. Walder, seconded by Timothy C. Lennon to reinstate the CAUV Program.

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

04-107000 Suszynski Kevin

Recoupment Form error at transfer; it was motioned by Timothy C. Lennon, seconded by Charles E. Walder to reinstate the CAUV Program.

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

20-032600 Balukin Russell

Recoupment Form error at transfer; it was motioned by Charles E. Walder, seconded by Christopher Hitchcock to reinstate the CAUV Program.

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 February 3, 2020 BOR meeting at 9:30 a.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision