### **BOARD OF REVISION**

The Geauga County Board of Revision met on February 24, 2020, at 9:07 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 Christopher P. Hitchcock, seconded by Timothy C. Lennon to approve the minutes of February 3, 2020.

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

### **Destroyed Properties Late Filings**

1. MagLex Properties, LLC Parcel 26-065630

Motioned by Timothy C. Lennon, seconded by Charles E. Walder 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 31, 2020.

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

2. Ted & Jackie Lennon Parcel 15-059801

Motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to remit 50% reduction value for Tax Year 2019 due to razed dwelling and barn per Destroyed Property Form filed February 12, 2020.

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

3. Abruzzo Investments, LLC Parcel 10-099600

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to remit 50% reduction value for Tax Year 2019 due to water and structure damage per Destroyed Property Form filed February 14, 2020.

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

4. Edward J Bender Parcel 00412

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to remit 50% reduction value for Tax Year 2019 due to demolition per Destroyed Property Form filed February 5, 2020.

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

### **BTA**

MMAC HNW Chardon Spe, LLC

Parcel 10-005900

### Action to be taken by the BOR upon the BTA ruling:

Upon consideration of the stipulation jointly filed by the parties, this matter is hereby remanded to the county auditor/fiscal officer to take action as appropriate to give effect to the parties' settlement. Tax Year 2018 Market Value from \$7,350,000 to \$2,800,000.

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon.

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.

# 02-065110 Kanagaraj Alfred & Gladys

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to dismiss the original complaint filed by owner per email.

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

## 04-118300 Kovacs Frank C & Eva B

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to dismiss the original complaint filed by owner per email.

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