

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, May 17, 2021 at 9:00 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Under the authority of House Bill 197, to comply with such orders and continue to conduct Board hearings, as required by law based on Webex technology. Open for public viewing located at 470 Center St., Building 8.

Present: County Auditor Charles E. Walder by Webex, County Treasurer Christopher P. Hitchcock in person, and County Commissioner James W. Dvorak by phone. Also Present: Chief Deputy Appraiser Christopher Greenawalt, Deputy Auditor Rachel Blystone, Deputy Auditor Jared Spring, and Deputy Auditor Zach Hupp.

Tax Year 2020 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

01-117759 MARK J & ARLENE S HEIFERLING

Mark Heiferling was sworn in by Charles E. Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$339,500 yet he feels it is worth \$314,500 and asked him to explain to the Board why the value should be reduced.

Mr. Heiferling discussed a prior meeting with the Auditor, value calculations, square footage, taxes, comparable sales, and negotiations with the Chief Deputy Appraiser. Treasurer Hitchcock spoke on comparable sales provided by the Chief Deputy Appraiser, and asked the owner what evidence he had to provide. Auditor Walder asked if the owner was arguing the value and had no further questions. Chris Greenawalt went over comparable sales, range of values, and email negotiation. No further questions or comments by the Board or the owner.

Action

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$339,500 to \$327,000 based on information provided.

*Voice vote, two ayes, Christopher P. Hitchcock, James W. Dvorak, and one nay, Charles E. Walder.
Motion carried.*

Chris Greenawalt Representing

Tax Year 2020 Valuation Complaints in Lieu of Formal Hearings. Let the record reflect the following are based on the recommendation of Chief Deputy Appraiser Chris Greenawalt.

01-117373 JOHN W JR & CHERYL C WALDECK

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$374,300 to \$311,000 based on sale price.

*Voice vote, two ayes. Charles E. Walder, and Christopher P. Hitchcock.
Motion carried.*

02-420538 WINDSOR CASILIO & KARA ROSE FORD

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$669,600 to \$545,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

02-420609 CLIFFORD L & EMILY J ASHCROFT

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$732,200 to \$625,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

02-419789 MICHAEL ISSA

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market

Value from \$603,600 to \$525,000 based on sale price and appraisal.
Voice vote, two ayes. Charles E. Walder, and Christopher P. Hitchcock.
Motion carried.

02-262236 NATHAN WOLMAN

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$438,700 to \$365,000 based on sale price.

Voice vote, two ayes. three ayes. Charles E. Walder, and Christopher P. Hitchcock.
Motion carried.

02-420740 ELLEN R & ERROL BRICK TRUSTEES

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$889,500 to \$830,000 based on appraisal submitted.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

02-227400 ANDREA HAUSERMAN

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$165,100 to \$85,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

09-000800 ERIN M GAUGLER TRUSTEE

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$767,600 to \$565,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

11-104200 DEBORAH RIVA NAIMAN & JAMES JOSEPH STOCKUS

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$552,700 to \$285,000 based on sheriff sale.

Voice vote, two ayes. Charles E. Walder, and Christopher P. Hitchcock.
Motion carried.

11-388781 ROBERT J BRINNING

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$437,700 to \$345,000 based on appraisal submitted.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

11-105710 FRANK DINARDO

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$244,600 to \$100,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

11-079500 JASON LIGHTNER

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$143,800 to \$55,000 based on bank sale.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

11-152002 & 11-388950 IOAN ADRIAN CHELBEZAN

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$102,000 to \$60,000 and \$192,000 to \$90,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

13-015570 FRED & TRUDY SCHOSSLER

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$336,300 to \$266,600 based on sheriff sale.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.

16-021320 JOHANNA DAVISON

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$76,000 to \$20,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

19-025000 HIGH MOUNTAIN PROPERTIES LLC

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$80,100 to \$62,500 based on sale price and field check.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

21-176888 MICHAEL HUSAIN

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$790,900 to \$570,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

21-047800 NICHOLAS J & ANNIE T TVERGYAK DARONE

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$302,000 to \$200,300 based on bank sale.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

26-167100 SERGEI PAVLOV & KATERYNA NANOTSKA

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$298,000 to \$207,000 based on sale price and field check.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

27-006100 ERIC & HALLIE KOGELSCHATZ

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$911,000 to \$725,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

27-003920 NESIAN JEAN & DHAWAN SAPNA MAKESH

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$1,358,200 to \$915,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

29-108161 RYAN D & ANDREA D WARD

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$945,300 to \$875,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

29-108062 MICHAEL A & BETSY A SOSHNIK

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$517,700 to \$460,000 based on sale price and appraisal submitted.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

29-108168 SARA LYN MINIACI-COXHEAD

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$1,322,900 to \$1,250,000 based on sale price.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

General Business

Approval of Minutes

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to approve the minutes from April 12, 2021 meeting and April 26, 2021 meeting.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.

Motion carried.

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

Motion by Charles E. Walder, seconded by James W. Dvorak to remit and/or refund the following late payment penalties for Tax Year 2020 and Tax Year 2021 totaling \$1,994.07 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P.

Hitchcock:

	May			
1. SUBOTNIK, DAVID	18-091076	\$	46.50	FH 2020
	18-085400	\$	30.67	FH 2020
2. PRZEWOZINIAK PRZYBYLA, FRANCES	12-095159	\$	322.23	FH 2020
3. MACEK, STEPHEN	32-074217	\$	91.29	FH 2020
4. MOORE, JAMES	16-039700	\$	89.22	FH 2020
5. BULMAN, ROBERT	30-071400	\$	39.38	FH 2020
6. NOCHOMOVITZ, ELIZABETH	27-003950	\$	876.63	FH 2020
7. SIEGLER, BARRY/LINDA	26-186600	\$	231.66	FH 2020
8. MCKENNA, JAY LOUIS	26-113252	\$	42.00	FH 2020
	26-113251	\$	19.85	FH 2020
	26-113300	\$	128.17	FH 2020
9. NAN DOM LLC	23-235300	\$	67.15	FH 2020
10. GOBIDAS, JOSEPH	01634	\$	9.32	FH 2021
		\$	1,994.07	

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.

Motion carried.

Board of Tax Appeals

02-420753

7155 Aurora Road LLC

Case # 2019-1456

Upon consideration of the stipulation jointly filed by the parties, this matter is hereby remanded to the Auditor/Fiscal officer to take action as appropriate to give effect to the parties' settlement for Tax Year 2018 Market Value as follows:

Current County Value	BTA Stipulation	BOR Complainant's Opinion of Value
\$2,885,000	\$2,407,500	\$2,885,000

Action

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to adjust Tax Year 2018 Market Value to \$2,407,500.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.

Motion carried.

BOR Board Rules of Procedure

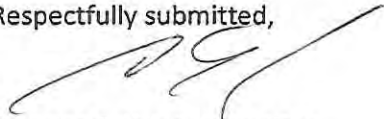
Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to adopt the new Rules of Procedure for filing Board of Revision complaints for Tax Year 2021 forward.

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.

Motion carried.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the May 17, 2021 BOR meeting at 9:54 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

Spitz
James W. Dvorak
AW