BOARD OF REVISION

The Geauga County Board of Revision met on Monday, March 1, 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, County Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

Also Present: Chief Deputy Appraiser Chris Greenawalt, Deputy Auditor Rachel Blystone, Deputy Auditor Zach Hupp, Deputy Auditor Jared Spring, and Deputy Auditor Andy Haines.

General Business

Destroyed Property late filings

15-089600 Shirley Clemson, Estate of Shirley Clemson

Motion by Charles E. Walder, seconded by James W. Dvorak to remit 25% of dwelling value for Tax Year 2020 due to demolition by accepting the Destroyed Property Form filed February 12, 2021.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

General Discussion

<u>Topic -Electronic Filing Discussion and Possible Approval of Electronic Filing Procedures</u>

Auditor Walder stated we are working under the Ohio Resided Code 5715.13 (B) which permits the County to allow electronic filing for Board of Revision complaints. He stated the Auditor's office plans to rewrite the current Policies and Procedures by passage of documents, looking at other counties, and has reviewed drafts by the appraisal department and Kate Jacob. The department was working on software with a shift to the County Commissioners Website until that is resolved. Once this is completed resources will be shifted back to continue work on the initative. This process will then need to be sent to the State of Ohio and to be approved.

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. Let the record note the hearings are digitally recorded.

01-023580 Michael J Ashenbach

Motion by Caroline Mansfield, seconded by James w. Dvorak to reduce the Tax Year 2020 Market Value from \$194,700 to \$150,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-118884 Jeremy Elek

Motion by James W. Dvorak, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$39,200 to \$30,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

01-118850 Jeremy G Elek & Elizabeth A Cianciolo

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$455,200 to \$452,000 based on sale price.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

02-311900 Geoff & Martha S Dougherty

Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$422,300 to \$373,500 based on sale price.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

02-343510 Mary Kay Domo Trustee

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax year 2020 Market Value from \$354,500 to \$342,500 based on comparable sales and field check.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak. Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the March 1, 2021 BOR meeting at 9:09 a.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision