

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, March 15, 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, Chief Compliance Officer & Administrator Kate Jacob, County Treasurer Christopher P. Hitchcock, and County Commissioner James W. Dvorak.

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

General Business

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 2019 second half totaling \$2,229.76 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. John & Lisa Zayicek	11-031000	\$174.54
2. Martin D Humphrey	06-113100	\$249.40
3. Western Reserve Land Conservancy	26-119000	\$1,805.82
	Totaling:	\$2,229.76

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

*Motion carried.*

Tax Year 2020 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

**11-306000 Dennis P & Lori L Mikonsky**

The owner of the property was not present. Auditor Charles E. Walder confirmed a picture of the subject property. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$202,600 yet the owners feel it is worth \$178,300. Since the owner was not present there was no explanation to the Board as to why the value should be reduced.

Auditor Walder asked if there was evidence presented by the owner prior and there was not. He asked Chris Greenawalt to go over the evidence he provided to the Board. Chris presented evidence based on comparable sales.

**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 not reduce the Tax Year 2020 Market Value from \$202,600 to \$178,300 based on information provided.

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

*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.

**06-038790 Brian J Gerhard**

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$ 194,900 to \$164,000 based on sale price.

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

*Motion carried.*

**11-164800 William L Spigutz**

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$403,200 to \$384,000 based on comparable sales and field review.

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

**21-176200 Arthur G II & Janet M Hollis**

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$398,100 to \$375,000 based on comparable sales and field review.

*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 March 15, 2021 BOR meeting at 9:09 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision

*Katherine Jacobs*

*[Signature]*  
*James W. Dvorak*