BOARD OF REVISION

The Geauga County Board of Revision met on Monday, June 21, 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 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, and Deputy Auditor Zach Hupp.

<u>Tax Year 2020 Valuation Complaints Formal Hearings begin as scheduled.</u>
<u>Let the record note the hearings are digitally recorded.</u>

01-118273 Kelly M Barr

David Barr was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$650,900 yet he feels it is worth \$450,000 and asked him to explain to the Board why the value should be reduced.

Mr. Barr presented comparable sales, spoke on square footage information, interior updates needed, and in-law suite data. Treasurer Hitchcock asked if the owner was a realtor, was there an appraisal on the property, and would you sell the property for \$450,000. Auditor Walder asked the owner for justification on decrease, and asked if there was a recent appraisal or refinance on the property. Chris Greenawalt asked questions on interior home information, square footage and comparable sales.

Action

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$650,900 to \$635,000 based on information provided.

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

09-001514 Deborah Mladek Gehring & Roland Gehring

Roland Gehring was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$868,200 yet he feels it is worth \$668,252 and asked him to explain to the Board why the value should be reduced.

Mr. Gehring submitted an appraisal by a certified appraiser Jamie Owens that included comparable sales, square footage, and acreage information for the subject property. Auditor Walder asked the owner why the appraiser was not present to answer questions based on his expert opinion. Auditor Walder spoke on a previous lot split of 9.72 acres and the sale price at \$242,000. Treasurer Hitchcock asked about comparable sales to the owner. Chris Greenawalt spoke on the appraisal, purchase of the property, cost to build, acreage split, and pricing.

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 \$868,200 to \$775,000 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 upon the recommendation of Chief Deputy Appraiser Chris Greenawalt.

02-271100 Ronald J & Elizabeth B Ries

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$519,900 to \$450,000 based on comparable sales and dated interior.

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

04-150603 Samuel F & Joan F Presti

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$344,000 to \$294,500 based on appraisal and comparable sales.

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

06-007600 Rosemary Bonacci

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$239,400 to \$156,100 based on comparable sales and condition.

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

08-001605 Paul Swencki

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$386,700 to \$345,000 based on comparable sales and condition.

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

General Business

Approval of Minutes

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to approve the minutes of the May 17, 2021 meeting and June 7, 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 2019, 2020 and 2021 totaling \$1,764.06 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. GREY JR, JAMES EDWIN	06-012150	\$ 223.17	LH 2019
2. GEAUGA FAITH MISSION	10-037170	\$ 111.16	FH 2020
3. SALWAN, MARIO	02-420057	\$ 1,063.06	FH 2020
4. SULZER, THOMAS & KARYN	11-073460	\$ 143.18	FH 2020
5. LACI PJ LLC	30-095073	\$ 186.72	FH 2020
6. CONRAD, MORGAN	01918	\$ 2.72	FH 2021
7. MARTIN, ED	00397	\$ 34.05	FH 2021

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 June 21, 2021 BOR meeting at 10:04 a.m.

Respectfully submitted,

Secretary/Board of Revision