

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, April 12, 2021 at 9:01 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: Chief Compliance Officer & Administrator Kate Jacob, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

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

Tax Year 2020 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

15-039100 Michael J Holowaty Jr & Helga Charlotte Davies

Michael J Holowaty Jr. was sworn in by Kate Jacob and a picture of the subject property was verified. Kate Jacob noted for the record that the Auditor's Office has the parcel in question valued at \$63,800 yet he feels it is worth \$28,000 and asked him to explain to the Board why the value should be reduced.

Mr. Holowaty Jr. discussed land issues, condition of the dwelling, repairs needed, and drainage issues. Chris Greenawalt completed a visual inspection of the house and ran comparable sales. Kate Jacob asked about comparable sales and the condition of the property.

Action

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$63,800 to \$58,000 based on information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

29-095300 Clark & Diane Hardesty

Clark Hardesty was sworn in by Kate Jacob and a picture of the subject property was verified. Kate Jacob noted for the record that the Auditor's Office has the parcel in question valued at \$320,500 yet he feels it is worth \$293,700 and asked him to explain to the Board why the value should be reduced.

Mr. Hardesty asked if the Board reviewed the evidence that was submitted, which was confirmed. Owner went over pictures to support condition issues, deferred maintenance, damage, and homestead. Kate Jacob stated the County has seen a trend in high value transfers. Chris Greenawalt spoke on value increase, property updates, and permits.

Action

After a review of the testimony and all other information available it was Motion by Caroline Mansfield, seconded by Kate Jacob to not reduce the Tax Year 2020 Market Value from \$320,500 to \$293,700 based on information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, 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.

02-221800 Donna J Accettola

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$148,000 to \$138,000 based on information.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-358150 Antionette S Svette

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$284,000 to \$265,000 based on dwelling condition and inspection.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-308500 Brenda A Beljon

Motion by Caroline Mansfield, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$128,400 to \$115,000 based on corrected data and unit dated.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-335650 Dominik M Stupica

Motion by Kate Jacob, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$322,600 to \$308,000 based on horse farm next door.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-405550 Janet Willis

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$277,800 to \$263,900 based on updates needed.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-420135 Zoltan & Haley Mesko

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$904,800 to \$880,000 based on sale price.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-088800 Jeffrey J Demirjian

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$146,700 to \$136,000 based on appraisal submitted.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

03-000450 Lizbeth L Kauffman

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$237,700 to \$192,000 based on field review.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

04-126900 Crist J Jr & Mary Byler

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$228,200 to \$210,000 based on the second floor not 100% finished.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

04-126200 James M Scott

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$103,200 to \$91,400 based on field review.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

11-389097 Chase M Calabrese

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$403,000 to \$365,000 based on sale price.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

11-074400 John III & Jolene K Makuch

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$351,300 to \$315,000 based on sale price.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

15-053000 John D & Leslie M Liplin

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$202,800 to \$193,900 based on field review and mediation.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

15-066200 Helga C Davies

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$110,400 to \$100,000 based on sale price.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

15-049930 ARC RESOURCES LLC

Motion by Caroline Mansfield, seconded by Kate Jacobs to reduce the Tax Year 2020 Market Value from \$132,000 to \$118,000 based on sale price.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

21-122780 Ronald Edward & Esther Helen Omaitis Co Trustees

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$277,800 to \$265,000 based on dated dwelling and photos.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

22-022850 Michael J Glodowski & Suzanne Rockwell

Motion by James W. Dvorak, seconded by Caroline Mansfield to accept the withdraw for Tax Year 2020 per the owner's request.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

26-061900 SLOW RISE LLC

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$93,100 to \$65,000 based on sale price.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

29-107838 Jackson J & Lorna J Nafziger

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$573,700 to \$535,000 based on a submitted appraisal.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

30-095872 Thomas J & Sara R Zimmerman

Motion by Kate Jacob, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$28,400 to \$14,500 based on purchase price of adjacent property.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

32-033400 South Mallard Glen LLC

Motion by Caroline Mansfield, seconded by Kate Jacob to reduce the Tax Year 2020 Market Value from \$151,500 to \$132,500 based on field review.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

NEVER FILED COMPLAINTS

20-026490 Joseph Conroy

21-124300 Peter M Padegimas

Kate Jacob noted for the record that the above parcels were never originally filed, so therefore a withdraw and voting from the Board is not necessary and to note that a letter was signed by each party requesting to dismiss the complaints.

Jared Spring Representing for the CAUV Program

02-272820 Willie Gamble Jr.

Motion by Kate Jacob, seconded by Caroline Mansfield to reinstate the CAUV Program due to not receiving the application in the mail. This was recommended by Jared Spring.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

General Business

Approval of Minutes

Motion by Kate Jacob, seconded by Caroline Mansfield to approve the minutes from February 1, 2021, March 1, 2021, and March 15, 2021.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

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

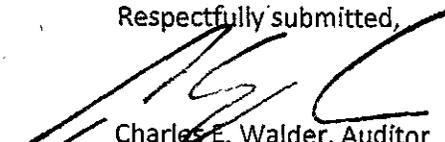
Motion by James W. Dvorak, seconded by Kate Jacob to remit and/or refund the following late payment penalties for Tax Year 2020 \$6,083.03 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

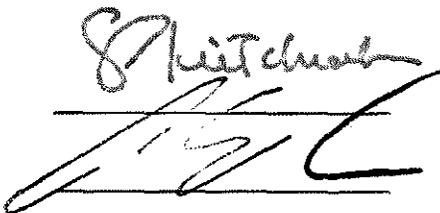
See Attached List

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the April 12, 2021 BOR meeting at 10:28 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision



REMISSIONS/REFUNDS OF LATE PENALTIES

| | | |
|--------------------------------|-----------|------------|
| 1. BEARD, ANN MARIE | 29-108027 | \$637.01 |
| 2. MANSOY, DAN/LAURIE | 10-139100 | \$147.39 |
| 3. RAMSEY, JAMES | 15-053151 | \$100.00 |
| 4. ALLIN, JOHN/SARAH | 15-102177 | \$351.67 |
| 5. JENNEMANN, KAREN | 11-284200 | \$127.29 |
| 6. IOCCA, JOANNE | 23-385690 | \$120.73 |
| 7. COOK, ROSE | 14-061580 | \$83.82 |
| 8. FILLA, MICHAEL | 23-303300 | \$81.52 |
| 9. RANDAU, BRUCE | 11-.89077 | \$271.62 |
| 10. RANDAU, BRUCE | 11-020700 | \$32.07 |
| 11. SILVER, CINDY | 11-281200 | \$70.35 |
| 12. FIRTH, KRISTIN | 06-120752 | \$286.34 |
| 13. ADAMS, CLARA | 15-102227 | \$235.13 |
| 14. MACMURDY, LAURA | 11-235900 | \$242.26 |
| 15. ST. LUKE | 02-729275 | \$704.98 |
| 16. STUBBS, DIANNE | 02-038500 | \$0.14 |
| | 02-038600 | \$0.14 |
| | 02-038800 | \$117.85 |
| | 02-038900 | \$0.14 |
| 17. YODER, JON/KATHERYN | 19-071421 | \$156.23 |
| | 18-088310 | \$55.96 |
| 18. SEMS, EWALD | 10-165545 | \$218.61 |
| 19. PAULIN, JAMES | 02-420243 | \$1,150.73 |
| 20. HALLBOM, ROBERT/JESSICA | 30-039000 | \$38.60 |
| 21. YODER, MATTHEW | 25-190615 | \$221.94 |
| 22. STROEMPL, KEN | 20-067550 | \$25.61 |
| 23. CALLAHAN, CHRISTOPHER | 11-250500 | \$204.65 |
| 24. YUKO, JOHN | 23-354220 | \$157.31 |
| 25. SIDORA, ARTHUR | 26-168676 | \$7.94 |
| 26. NGREEN, JEFFREY | 26-059800 | \$193.78 |
| 27. SCHIERLOH, TIMOTHY | 01470 | \$41.22 |
| | TOTAL | \$6083.03 |