BOARD OF REVISION

The Geauga County Board of Revision met on Monday, April 26, 2021 at 9:02 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, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

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

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.

01-117345 Sidra H & Robert L Silver

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$283,300 to \$260,000 based on field check and mediation.

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

02-234900 Peter H & Erin H Baumgartner

Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$190,800 to \$175,600 based on field check and comparables.

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

03-000300 Beverly J Arnold

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$210,300 to \$190,000 based on flooding issues.

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

08-001620 John Mauter

Motion by Caroline Mansfield, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$338,700 to \$315,000 based on field check and mediation.

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

11-050970 Ursula B K Carleton

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$270,100 to \$260,000 based on field check and mediation.

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

11-382300 Richard D Karr

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$176,300 to \$166,500 based on field check and rehab.

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

12-002040 Daniel T & Cheryl Zagar

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$174,200 to \$165,000 based on comparable sales.

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

15-102567 Robert S Bulman

Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$365,800 to \$340,000 based on field check and comparable sales.

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

16-078167 Reuben Y & Amanda D Byler

Motion by Charles E. Walder, seconded by James W. Dvorak to accept the withdraw for Tax Year 2020 per the owner's request by written letter.

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

29-071800 Richard Benjamin & Shelly Renee Kaman

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$361,800 to \$355,000 based on sale price.

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

29-107871 LMNO Investments LLC

Motion by James W. Dvorak, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$145,100 to \$121,500 based on comparable sales.

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

Motion carried.

29-107872 LMNO Investments LLC

Motion by Caroline Mansfield, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$26,400 to \$25,000 based on comparable sales.

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

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, 2020, and 2021 totaling \$1404.40 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. HETZEL, RAE LYNN	23-149800	\$100.27	FH 2020
2. SINGLER, GAIL	16-030500	\$240.92	FH 2019
		\$506.04	LH 2019
		\$249.67	FH 2020
3. RADAK,			
MICHAEL/MISTY	11-325000	\$266.28	FH 2020
4. SCHIERLOH, TIMOTHY	01470	\$41.22	FH 2021
		\$1,404.40	

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 April 26, 2021 BOR meeting at 9:17 a.m.

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Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision

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