

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, May 18, 2020 at 9:13 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex by Webex.

Present: Chief Compliance Officer & Administrator Kate Jacob, County Treasurer Christopher P. Hitchcock. A representative from the Commissioner's Office was not present.

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

GENERAL BUSINESS

To approve an alternative method by Webex communication

GEAUGA COUNTY BOARD OF REVISION

RESOLUTION NO: 2020-01

RESOLUTION ADOPTING ALTERNATIVE PROCEDURES FOR BOARD OF REVISION MEETINGS.

1. The Geauga County Board of Revision ("Board") is organized pursuant to the Ohio Revised Code section 5715, *et seq.*, with the duties and authority as set forth in those Chapters.
2. In light of the current COVID-19 pandemic and Orders from the Ohio Department of Health and Governor's Office, the Board is adopting alternative procedures, under the authority of House Bill 197, to comply with such orders and continue to conduct Board hearings, as required by law.
3. The Board, until further notice, has decided to conduct its hearings through the use of Webex technology. Notice of how to access Webex will be posted on the Auditor's website in advance before each scheduled meeting. Applicants, attorneys, and Board members will be expected to participate in the meeting by the use of Webex. The details and requirements will be posted in a notice before each meeting.

BE IT RESOLVED BY THE GEAUGA COUNTY BOARD OF REVISION, that Webex will be utilized, as detailed above, until further notice by the Board.

Motioned by Kate Jacob, seconded by Christopher P. Hitchcock. Upon roll call of the adoption of the resolution, the vote was as follows:

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Approved Minutes

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to approve the minutes of March 9, 2020.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

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

Motioned by Kate Jacob, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for Tax Year 2013 totaling \$221.40 and Tax Year 2014 totaling \$219.67 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, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Motioned by Kate Jacob, seconded by Christopher Hitchcock to remit and /or refund the following late payment penalties for Tax Year 2018 totaling \$1,145.70 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, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Motioned by Kate Jacob, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$6,072.06 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, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Motioned by Kate Jacob, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for Tax Year 2020 totaling \$55.00 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, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Motioned by Kate Jacob, seconded by Christopher P. Hitchcock to deny the following late payment penalties for Tax Year 2019 \$903.31 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, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Destroyed Properties Late Filings

20-013500 Willams, Linda M. TOD & David R. TOD

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to remit 25% reduction value for 2019 due to structure fire damage per Destroyed Property Form field March 10, 2020.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

Tax Year 2019 Valuation Complaint Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

Chris Greenawalt Represented

01-117601 Piotrowski Ryan S

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$277,100 to \$171,200.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

01-118392 Qureshi Muhammed B

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$594,800 to \$499,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

02-224570 Kraft Steven R & Mary M

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$496,800 to \$370,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

02-420917 Duvall James H & Colleen E

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$802,100 to \$705,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

02-003670 Morales Jason

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$58,400 to \$10,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

06-079400 Greaves Richard K

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$108,900 to \$35,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

06-114400 JJ Properties Group LLC

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$393,600 to \$315,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

06-121026 JJ Properties Group LLC

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$21,500 to \$15,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

10-041400 Bowman Janice & Kyan

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$19,100 to \$12,180.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

10-041500 Bowman Janice & Kyan

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$116,800 to \$74,820.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

10-113330 Bowman Kyan

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$127,600 to \$92,100.

Based on a Sheriff sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

11-388873 Robbins Donald E & Cynthia J

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$871,100 to \$855,000.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

11-065120 Makoski Marcus

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$243,900 to \$177,500.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

21-093400 Sciaulino James P & Sharon E

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$239,000 to \$155,000.

Based on a bank sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

21-113000 Musick Seth A

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$152,400 to \$83,000.

Based on a Sheriff sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

22-024250 Sciaulino Frank & Denise

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$177,200 to \$100,125.

Based on a bank sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

26-185600 Holzheimer Scott C & Benita L

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$160,600 to \$145,000.

Based on field review.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

26-075500 Niro Michael M

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$50,300 to \$40,200.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

26-075600 Niro Michael M

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$799,400 to \$638,900.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

26-075700 Niro Michael M

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$58,500 to \$46,800.

Based on a sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

26-187100 Kaderly Matthew J

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$236,100 to \$210,100.

Based on a bank sale.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

30-029350 Reith Gregory D & Danyel M

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$205,900 to \$113,000.

Based on a sale.

99-002104 Grajzl Margit

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to reduce the Tax Year 2019 Market Value from \$85,000 to \$75,000.

Based on data.

Voice vote, two ayes. Kate Jacob and Christopher P. Hitchcock. Motion carried.

WITHDRAWALS AND DISMISSALS

01-002180 17248 Munn Road LLC

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-002181 17248 Munn Road LLC

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-073100 17248 Munn Road LLC

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-118245 Zephyr Group Limited Liability Company

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-014600 Ciciretto Stephen & Dorothy

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-047000 Ciciretto Stephen & Dorothy

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-117231 Ciciretto Stephen & Dorothy

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

01-118279 Hisczak Nicholas Hashoni

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by the owner based off an appraisal.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

02-025370 West Park Circle LLC

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

02-373800 Di Marco Frank Sr & Laura N

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the withdrawal complaint filed by Kenston Board of Education.

Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

11-362950 Patterson Laurie

Motioned by Christopher P. Hitchcock, seconded by Kate Jacob to accept the dismissal filed by owner.

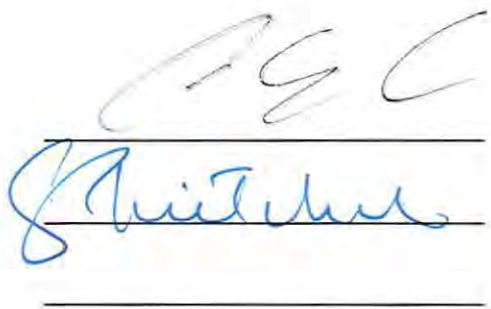
Voice vote, two ayes. Christopher P. Hitchcock and Kate Jacob. Motion carried.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the May 18, 2020 meeting at 9:44 a.m.

Respectfully Submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



BOR 2013

Name	Parcel	Amount
BEERY, JAYNE A.	25-147513	\$71.42 first half
		\$149.98 second half
		\$221.40

BOR 2014

Name	Parcel	Amount
BEERY, JAYNE A.	25-147513	\$70.86 first half
		\$148.81 second half
		\$219.67

BOR 2018

Name	Parcel	Amount
SEME, MICHAEL	21-048400	\$ 166.70
AGOSTINO, GAETINO A.	02-269210	\$ 737.12
STAVNICKY, LAWRENCE & LINDA	26-182300	\$ 241.88
		\$ 1,145.70

BOR 2019

1. CLARKE, DENNIS	23-028950	\$107.54
2. JACKSON, JACK	16-029400	\$87.62
3. WALCUTT, ROSEANNE	30-062700	\$67.15
4. HAGEN, DONALD/SANDRA	01-043900	\$174.61
5. MERCURI, FRANK	11-239400	\$184.25
6. SUBOTNIK, DAVID	18-085400	\$57.68
7. KRANINGER, PAT	02-299990	\$360.41
8. KURTZ, NATHANIAL	25-061800	\$200.68
9. HARCHAR, JOHN	21-076920	\$236.65
10. PETERS, LAVERNE	15-063800	\$46.35
	15-101800	\$5.88
11. VOLDRICH, RICHARD	23-334100	\$58.26
12. WOLFSEN, CHARLES/CORINA	23-283700	\$190.35
13. IANIRO, BARBARA	15-041400	\$15.55
	15-041300	\$0.32
	10-26700	\$106.82
	15-102319	\$102.41
14. BROWN, CATHERINE	01-118616	\$165.41
15. HOFFMANN, KARL	23-137300	\$113.13
16. COOPER, ROY	15-016500	\$104.81
17. MCNALLY, JAMES/TRACY	12-070400	\$160.26
18. KOSLOSKI, STANLEY/EILEEN	11-177250	\$9.78
19. FRANK, JA	11-104500	\$153.74
20. METCALF/JAMES & SMITH, JEANET	11-087700	\$210.01
23. GODOOSHIM, MORAD	26-195741	\$440.73
24. SEIGLER, BARRY/LINDA	26-186600	\$218.45
29. LENTZ, MARY	26-152524	\$176.42
30. BELL, JEFFREY	19-046800	\$106.36
31. STAFFORD LP	01-076200	\$251.83
32. PUMA, LISA	02-292050	\$57.23
33. BURZANKO, DAVID	20-008800	\$69.98
34. SAN ANTONIO ZEMAN, DENISE	11-154620	\$259.33
35. ZAMRZLA, GERALD	06-105750	\$194.01
37. KEARNS, SEAN/SHANNON	02-421345	\$1,121.48
38. HALL, FRANK / ASHLEY	21-157260	\$256.57
	TOTAL	\$ 6,072.06

BOR TAX YEAR 2020

Name	Parcel	Amount
SULLIVAN, HUGH & NANCY	00046	\$55.00

BOR DENY

Name	Parcel	Amount
HAUETER, DOROTHINE	13-006400	\$28.46
MALONE, ELIZABETH	21-177128	\$364.03
IMHOF ENTERPRISE INC	32-032510	\$510.82
		\$903.31