

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, June 1, 2020 at 9:02 a.m. in the Auditor’s Conference Room on the first floor of the Courthouse Annex by Webex.

Present: Auditor Charles E. Walder, Chief Compliance Officer & Administrator Kate Jacob, County Treasurer Christopher P. Hitchcock and Commissioner Timothy C. Lennon.

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

GENERAL BUSINESS

Let the record note, Jared Spring confirmed no public was present at 470 Center Street Building 8 for the public viewing option.

Approved Minutes

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to approve the minutes of May 18, 2020.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

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

Motioned by Timothy C. Lennon, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$1,278.63 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

- 1. WHITE, SANIEH 10-114200 \$111.86
- 2. SPECTOR, MARVIN 03-019104 \$306.71
- 3. MCLINTOCK,CAROLYN 02-105900 \$236.09
- 4. HPPT & COMPANY LLC 10-022700 \$623.97

Totaling: \$1,278.63

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

Manufactured Homes to be Removed from Tax List and Duplicate

The balances shown on the following manufactured home accounts are uncollectible for the following reasons:

- The owner is not able to be located
- The home has been removed from the mobile home park
- The home is in unlivable condition

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows:

If the county treasurer and county prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the county auditor, who will strike the item from the list.

Reg. #	Name	Loc. Address	Amount	Reason
13				
00156	Husarcik, Michael	12860 Mayfield Rd Lot 114	\$1,699.00	Removed from park per auditor’s 12/14/16

The undersigned hereby certifies that these items are uncollectible, and should be stricken from the cumulative tax lists and duplicate. Approved by: Christopher P. Hitchcock, County Treasurer and Kristen Rine, Assistant Prosecuting Attorney.

Motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to remove delinquent taxes on property 00156 in the amount our \$1,699.00 due to the removal from the park per the Auditor on 12/14/2016.

*Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.
Motion carried.*

Tax Year 2019 Valuation Complaint Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

Chris Greenawalt Represented

01-118992 Gottschalk Parkway LLC

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$517,700 to \$483,200.

Based on comparable properties.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

01-088700 17184 Munn Road LLC

Motioned by Timothy C. Lennon, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$146,700 to \$110,000.

Based on a Sheriff sale/appraisal and dwelling condition.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

26-200100 Mike Suglia

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to reduce the Tax Year 2019 Market Value from \$158,700 to \$115,000.

Based on the dwelling condition.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

26-073300 David K Vajner Trustee

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon to reduce the Tax Year 2019 Market Value from \$203,900 to \$180,000.

Based on the dwelling condition.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

27-009250 Mike & Katherine A Suglia Trustees

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$510,300 to \$475,000.

Based on the dwelling being dated.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

29-107901 Thomas E & Suzanne E Herbener

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$708,100 to \$675,000.

Based on a bank appraisal and comparable sales.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

09-001513 BAW Holdings LLC

Motioned by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2019 Market Value from \$727,300 to \$603,659.

Based on a withdrawal.

Voice vote, three ayes. Christopher P. Hitchcock, Charles E. Walder and Timothy C. Lennon.

Motion carried.

General Discussion

Auditor Walder discussed the verdict on a local case upheld by the Board of Tax Appeals regarding conveyance fees on the transfer of an LLC. He also stated a significant uptick in Board of Revision appeals in the neighboring counties compared to Geauga County. Chris Greenawalt spoke on the State's decision to not delay the appraisal update year.

Christopher Hitchcock stated he received confirmation from the Department of Taxation, approving the extended due date for the second half property tax bills until July 22, 2020. Mr. Walder stated this helps the taxpayers, and does not create a significant impact to local government. Mr. Hitchcock is preparing a press release regarding the information. Mr. Walder stated the update year contract for property tax was approved by the Board of Taxation.

The Auditor's office has hired the company Integrity, and due to Chris Greenawalt completing 20% to 30% of New Construction this will decrease the cost and save money. Chris Greenawalt stated the county value increase will be based off sales from 2017, 2018 and 2019.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the June 1, 2020 meeting at 9:22 a.m.

Respectfully Submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

