

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, June 7, 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, Chief Deputy Treasurer Caroline Mansfield and County Commissioner James W. Dvorak.

Also Present: Chief Deputy Appraiser Christopher Greenawalt, Deputy Auditor Rachel Blystone, Deputy Auditor Zach Hupp, Deputy Auditor Jared Spring, Deputy Auditor Andy Haines, and Intern Zack Molseed.

Tax Year 2020 Valuation Complaints Formal Hearings begin as scheduled.

Let the record note the hearings are digitally recorded.

11-141500 Charlotte Hoyt

Charlotte Hoyt 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 \$277,800 yet she feels it is worth \$200,000 and asked her to explain to the Board why the value should be reduced.

The owner presented evidence that included a letter, photos, spoke on deplorable condition, and improvements on the property. Auditor Walder asked questions regarding the footprint of the property, sweat equity, the entity next door, acreage, and what value the owner could sell the property currently for. Chris Greenawalt provided photos of the property, stated a field review was completed in 2016, and the value has increased based on the square footage increase. Chris Greenawalt spoke on the triennial update for Tax Year 2020, and current value. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by Caroline Mansfield to not reduce the Tax Year 2020 Market Value from \$277,800 to \$200,000 based on information provided.

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

Motion carried.

26-213958 Cal R & Edith M Block

There was no party present for the owner which was verified by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$860,500 yet the owner feels it is worth \$645,920.

The owner was not present for the hearing, however, submitted evidence prior to the hearing that included information on the dwelling and comparable sales. Chris Greenawalt spoke to the owner twice prior to the hearing and the owner was unable to attend due to family difficulties with health, and passing of family members. Chris Greenawalt stated the owner did not want to reschedule and wants to move forward with the evidence he presented. Chris Greenawalt provided a photo of the property, a map, and comparable sales. Auditor Walder spoke on the comparable sales information in the owner's development, age of property, and improvements. No other questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Caroline Mansfield, seconded by James W. Dvorak to not reduce the Tax Year 2020 Market Value from \$860,500 to \$645,920 based on information provided.

Voice vote, three ayes. Charles E. Walder, 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 upon the recommendation of Chief Deputy Appraiser Chris Greenawalt.

01-053200 Stephen R Tiber

Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$398,200 to \$360,000 based on appraisal and home addition.

Voice vote, two ayes, Caroline Mansfield, James W. Dvorak, one nay, Charles E. Walder.

Motion carried.

01-105710 Robert V & Kathy Bundy

Motion by Caroline Mansfield, seconded by Charles E. Walder to not reduce the Tax Year 2020 Market Value from \$609,000 to \$580,000 based on information provided.

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

Motion carried.

01-118757 Engin & Basak Ates

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$499,500 to \$450,000 based on evidence presented.

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

Motion carried.

02-320330 Sari W & Cameron J Phillips

Motion by Charles E. Walder, seconded by James W. Dvorak to leave the value unchanged as part of the consideration of 02-320340 below.

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

Motion carried.

02-320340 Sari W & Cameron J Phillips

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$209,000 to \$103,000 based on dwelling condition.

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

Motion carried.

02-420158 Jack R & Elaine O Gerber Schmidt

Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$531,000 to \$515,000 based on comparable sales.

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

Motion carried.

04-103500 Kathleen Diane Broer

Motion by Caroline Mansfield, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$246,100 to \$220,000 based on sale price.

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

Motion carried.

11-389324 Jerome A Flesher

Motion by Charles E. Walder, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$428,300 to \$395,000 based on comparable sales.

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

Motion carried.

11-093600 William E & Kristine C Peltz

Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$253,600 to \$242,500 based on dwelling condition.

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

11-328200 William E & Kristine C Peltz

Motion by Caroline Mansfield, seconded by James D. Dvorak to reduce the Tax Year 2020 Market Value from \$177,900 to \$133,400 based on dwelling condition.

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

18-024200 Claudette AKA Claudette W Fritinger Trustee

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$169,000 to \$115,500 based on dwelling condition.

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

21-176889 Gregory & Nicole Przepiora

Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$460,100 to \$440,000 based on comparable sales.

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

21-176816 Joseph S & Catherine A Parisi Trustees

Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$663,000 to \$650,000 based on comparable sales.

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

29-107881 Jack R Schmidt Trustee & Jack Richard & Elaine Schmidt

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$96,000 to \$90,000 based on comparable sales.

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

29-107882 Jack R Schmidt Trustee & Jack Richard & Elaine Schmidt

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$55,300 to \$50,000 based on comparable sales.

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

29-108037 Forest R & Kristen M Bookman

Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$557,400 to \$500,000 based on appraisal and 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 totaling \$2,529.09 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. RUSSELL, KEVIN	29-107426	\$472.91	FH 2020
2. GREEN SYCAMORE LLC	29-069200	\$533.64	FH 2020
3. GREEN SYCAMORE LLC	29-069300	\$31.86	FH 2020

4.	MILLER, ROBERT	25-005010	\$127.30	FH 2020
5.	WOJTILA, CHRISTINE	01-118159	\$455.35	FH 2020
6.	RICKELMAN, WILLIAM	04-099330	\$303.50	FH 2020
7.	VIDMAR, CHRISTOPHER R & BROWN JENN	06-120606	\$604.53	FH 2020
8.	VIDMAR, CHRISTOPHER R & BROWN JENN	06-120606	\$1,221.84	SH 2019

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

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

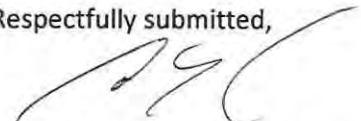
Motion by Charles E. Walder, seconded by James W. Dvorak to deny the following late payment penalty for Tax Year 2019 first half tax totaling \$581.83 due to being late in the last three years. Based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1.	VIDMAR CHRISTOPHER R & JENN BROWN	06-120606	\$581.83	FH 2019
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*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 June 7, 2021 BOR meeting at 10:28 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision

