

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, July 13, 2020 at 9:27 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 Compliance Officer & Administrator Kate Jacob, County Treasurer Christopher P. Hitchcock, and County Commissioner Timothy C. Lennon.

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

Noted for the record, Treasurer Hitchcock left the hearing at 11:00 a.m. and Chief Deputy Treasurer Caroline Mansfield was his replacement from 11:00 a.m. to the end of the hearing.

Tax Year 2020 Valuation Complaints Formal Hearings begin as scheduled.

Let the record note the hearings are digitally recorded.

29-026600 Margaret Ann & James J Gibson

The owner was not present for the hearing to testify, no other party was present to represent them. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$194,000 yet the owner feels it is worth \$150,000.

Chris Greenawalt spoke on the sale price, comparable sales, and photos of the property. Treasurer Hitchcock asked about estimates on the improvements and how long the property was for sale. No other questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by Timothy C. Lennon to reduce the Tax Year 2019 Market Value from \$194,000 to \$185,000 based on information provided.

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

06-049710 Papa Holdings LLC filed by Chardon LSD Board of Education

Dan Reel was sworn in by Auditor Walder and a picture of the subject property was verified. Also present, Attorney Peter Zawadski representing Chardon LSD. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$342,300 yet the school feels it is worth \$499,000 and asked them to explain to the Board why the value should be increased.

Attorney Zawadski presented evidence of the deeded conveyance statement based on a 2019 sale for \$499,000. He stated a sale is the best indicator of fair market value in Ohio. Mr. Reel spoke on sale price, damage to the property, and location. Treasurer Hitchcock asked if the owner was an appraiser, and if an appraisal has been completed. Mr. Reel stated there was an appraisal done and the Board asked him to submit the evidence. The decision made by the Board was to table the hearing until all data has been reviewed.

Action

After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to suspend the hearing until the appraisal has been submitted to all parties and reviewed.

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

13-004050 Steven & Brandon Johnson Trust filed by Chardon LSD Board of Education

Steven Johnson was sworn in by Auditor Walder. Also present, Attorney Peter Zawadski representing Chardon LSD. 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 \$274,500 yet the school feels it is worth \$425,000 and asked them to explain to the Board why the value should increase.

Attorney Zawadski presented evidence of the deeded conveyance statement based on a 2019 sale for \$425,000. He stated a sale is the best indicator of fair market value in Ohio. Mr. Johnson provided a list of personal property. Auditor Walder spoke on the conveyance document. The decision made by the Board was to table the hearing until the owner provided values and photos of the personal property to all parties for review.

Action

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to suspend the hearing until the appraisal has been submitted to all parties and reviewed.

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

10-154450 Salero Property Holdings LLC filed by Chardon LSD Board of Education

The owner was not present for the hearing to testify, no other party was present to represent them. Present, Attorney Peter Zawadski representing Chardon LSD. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$550,000 yet the school feels it is worth \$690,000 and asked them to explain to the Board why the value should increase.

Attorney Zawadski presented evidence of the deeded conveyance statement based on a 2019 sale for \$690,000. He stated a sale is the best indicator of fair market value in Ohio. There were no 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 Timothy C. Lennon to increase the Tax Year 2019 Market Value from \$550,000 to \$690,000 based on information provided.

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

18-000800 Joan C Kochy

John Kochy 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 \$410,400 yet he feels it is worth \$102,600 and asked him to explain to the Board why the value should be reduced.

Mr. Kochy submitted a packet that included information regarding annexation and sale of land next to the owner's property, property history, zoning issues, odor and loss of home value. Treasurer Hitchcock asked how the owner came up with the value and if he spoke to an appraiser. Commissioner Lennon asked what the value was on the land next door before it was sold, has the value increased since being annexed, are there continued plans for future growth on the property. Auditor Walder asked how to put a value on the property, talked about odor, visual impact, and shifting of value on the owner's property. Chris Greenawalt spoke on acreage size.

Action

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the Tax Year 2019 Market Value from \$410,400 to \$270,000 based on information provided.

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

18-090847 Joan C Kochy

Due to a previous Board of Revision filing for Tax Year 2017, the Board dismissed this case, and confirmed this with the owner during the hearing of the adjoining property.

A voice vote was not needed in the action.

06-090331 James M Toutant

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to accept the dismissal per the owner's request.

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

Motion carried.

23-137300 Karl H & Joanne V Hoffmann

Karl Hoffmann 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 \$339,900 yet he feels it is worth \$280,000 and asked him to explain to the Board why the value should be reduced.

Mr. Hoffmann submitted a letter that includes information on tax rates, grade of home, value of acreage, curb appeal, creek flooding, and interior features. Auditor Walder stated the County does not change tax rates, they adjust property values. He asked if there was an appraisal done on the property. Commissioner Lennon asked if Bridal Lane was a private drive, and if there was an association. Chief Deputy Treasurer Mansfield asked if the owner would list the home on the market for \$280,000. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Caroline Mansfield, seconded by Timothy C. Lennon to not reduce the Tax Year 2019 Market Value from \$339,900 to \$280,000 based on information provided.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon.

Motion carried.

18-090869 Nicholas Trudick

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to accept the dismissal per the owner's request.

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

Motion carried.

02-361270 Tanglewood Square Shopping Center LLC filed by Kenston LSD Board of Education

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to accept the withdrawal letters agreed upon by both parties involved.

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

Motion carried.

General Business

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

Motion by Charles E. Walder, seconded by Timothy C. Lennon to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$2110.52 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. HARRIS, LORI	11-242800	176.15
2. REPKE, WILLIAM	01-117387	266.34
3. FRABOTTA, TIMOTHY	15-004353	171.78
4. 17184 MUNN ROAD LLC	01-088700	109.64

5. BLANK, JAMES/RENEE	02-031050	246.35
6. BHATNAGAR, YUDHISHTER/COLLEEN	02-420393	452.09
7. FINNEY, MARC	04-150664	281.05
8. COLWILL, JOHN	12-095143	0.47
	12-082275	179.63
9. RENKENBERGER, JOANN	11-281690	227.02

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

Destroyed Properties Late Filings

30-062700 Roseanne E. Walcutt

Motioned by Christopher P. Hitchcock, seconded by Charles E. Walder to remit 50% reduction value for Tax Year 2019 due to removal of detached garage per Destroyed Property Form filed June 22, 2020.

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

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 13, 2020 BOR meeting at 11:34 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision

