

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, July 26, 2021 at 9:01 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex located at 231 Main St., Chardon, OH 44024.

Hearings are scheduled for in person or by Webex technology and open to the public at the Courthouse Annex location.

Present: County Auditor Charles E. Walder, Chief Deputy County Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

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

Spectators present in person: Assistant Solicitor of Middlefield Village, Luke McConville, Fiscal Officer of Middlefield Village, Nick Giardina, Mayor of Middlefield Village, Ben Garlich.

Spectators present by Webex: Fiscal Officer of Bainbridge Township, Janice Sugarman, and Middlefield Village Administrator, Leslie McCoy.

Tax Year 2020 Valuation Complaints Formal Hearings begin as scheduled.

Let the record note the hearings are digitally recorded.

03-015710 Patrick T & Aubrey P Joyce Counter filed by Chagrin Falls EVSD

Patrick Joyce 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 \$21,800 yet the owner feels it is worth \$1,800 and asked him to explain to the Board why the value should be reduced.

Mr. Joyce spoke on evidence he presented; water damage, and submitted photos. He spoke on all the county offices he has contacted regarding the issues. Auditor Walder asked about flood insurance, bank appraisal, sewer, and city information. Chris Greenawalt completed a field review. Attorney Brindza questioned the owner regarding an appraisal, property refinancing, conversations between the owner and the prior owner, quotes for drainage, and conversations with Bainbridge Township, Engineers Office, and Geauga Soil and Water. No other 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 James W. Dvorak to not reduce the Tax Year 2020 Market Value from \$21,800 to \$1,800 based on information provided.

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

Motion carried.

03-015711 Patrick T & Aubrey P Joyce Counter filed by Chagrin Falls EVSD

Patrick Joyce 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 \$314,900 yet the owner feels it is worth \$150,000 and asked him to explain to the Board why the value should be reduced.

Mr. Joyce spoke on evidence he presented; water damage, and submitted photos. He spoke on all the county offices he has contacted regarding the issues. Auditor Walder asked about flood insurance, bank appraisal, sewer, and city information. Chris Greenawalt completed a field review. Attorney Brindza questioned the owner regarding an appraisal, property refinancing, conversations between the owner and the prior owner, quotes for drainage, and conversations with Bainbridge Township, Engineers Office, and Geauga Soil and Water. No other 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 James W. Dvorak to not reduce the Tax Year 2020 Market Value from \$314,900 to \$150,000 based on information provided.

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

Motion carried

19-009500 Jerry Elliott Filed by Cardinal LSD Counter filed by Jerry Elliott

Auditor Walder swore in Jerry Elliott, owner. Present, Attorney Robert Brindza representing Cardinal Local School District. 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 \$76,000 yet the school feels it is worth \$150,000 and asked them to explain to the Board why the value should be increased.

Mr. Brindza spoke on the conveyance fee statement showing a purchase price of \$150,000 requesting the value be raised based on the sale. Mr. Elliott spoke on the lease purchase agreement and comparable sales. Auditor Walder asked about personal property, good will, valid sale information, and rent. Chris Greenawalt completed a field review and spoke on interior features, photos, and proforma. No other questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Caroline Mansfield to increase the Tax Year 2020 Market Value from \$76,000 to \$121,500 based on information provided, and proforma.

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

Motion carried

10-155500 Richard J & June Marie Gahr

Richard Gahr 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 \$204,000 yet the owner feels it is worth \$189,000 and asked him to explain to the Board why the value should be reduced.

Mr. Gahr spoke on issues surrounding their home that include park features next door such as; an outside volleyball court, weight lifting section, porta john, a bell, bright lights, and loud cars. He spoke on how disruptive this is to them as homeowners. Mr. Walder had the owner review the image to explain all aspects of the property. No other 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 reduce the Tax Year 2020 Market Value from \$204,000 to \$190,300 based on information provided about the park.

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

Motion carried

11-073920 David & Kathleen Onderdonk

David and Kathleen Onderdonk were 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 \$259,900 yet the owner feels it is worth \$175,000 and asked them to explain to the Board why the value should be reduced.

Mr. Onderdonk talked about tax increase, photos, and documents submitted. The owners explained the commercial operation of the mulch company next door with complaints of traffic increase, expansion of property, zoning, and loud noise. Auditor Walder explained the Board does not change taxes, only value, and referenced the aerial view of both properties. Auditor Walder questioned how long the

business has been there, and the owner stated since they have lived there. 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 Caroline Mansfield to not to reduce the Tax Year 2020 Market Value from \$259,900 to \$175,000 based on information provided.

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

Motion carried

16-064472 Heritage Hills RV Park filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$490,500 yet the school feels it is worth \$853,000 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. 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 Caroline Mansfield to increase the Tax Year 2020 Market Value from \$490,500 to \$853,000 based on sale price.

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

Motion carried.

16-078023 Heritage Hills RV Park filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$113,300 yet the school feels it is worth \$197,000 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. 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 Caroline Mansfield to increase the Tax Year 2020 Market Value from \$113,300 to \$197,000 based on sale price.

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

Motion carried.

18-091129 Old State Road Real Estate LLC filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$91,400 yet the school feels it is worth \$175,000 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. No 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 increase the Tax Year 2020 Market Value from \$91,400 to \$175,000 based on sale price.

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

Motion carried.

19-072852 McDonald's Real Estate Company filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$226,200 yet the school feels it is worth \$750,000 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. No 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 increase the Tax Year 2020 Market Value from \$226,200 to \$750,000 based on sale price.

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

19-040300 Union Valley Real Estate I LLC filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1,150,400 yet the school feels it is worth \$2,040,000 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. 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 Caroline Mansfield to increase the Tax Year 2020 Market Value from \$1,150,400 to \$2,040,000 based on sale price.

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

19-071431 Aharov LLC filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$419,400 yet the school feels it is worth \$750,000 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. 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 Caroline Mansfield to increase the Tax Year 2020 Market Value from \$419,400 to \$750,000 based on sale price.

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

25-011800 Parkman Market Xpress LLC filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$372,000 yet the school feels it is worth \$445,500 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. 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 Caroline Mansfield to increase the Tax Year 2020 Market Value from \$372,000 to \$445,500 based on sale price.

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

Motion carried.

25-070100 Parkman Market Xpress LLC filed by Cardinal LSD

Present, Attorney Robert Brindza representing Cardinal Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$45,500 yet the school feels it is worth \$54,500 and asked him to explain to the Board why the value should be increased.

Noted for the record, no party was present for the owner. Mr. Brindza spoke on the evidence submitted that included; the conveyance fee and a copy of the deed. 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 Caroline Mansfield to increase the Tax Year 2020 Market Value from \$45,500 to \$54,500 based on sale price.

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.

11-379750 David B & Theresa M Bales

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$140,200 to \$78,000 based on appraisal.

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

Motion carried.

25-190420 Melvin R Jr & Susan D Byler

Motion by Caroline Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2020 Market Value from \$474,500 to \$440,000 based on sale price.

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

Motion carried.

General Business

Approval of Minutes

Motion by James W. Dvorak, seconded by Caroline Mansfield to approve the minutes of June 1, 2020, June 22, 2020, July 13, 2020, August 10, 2020, September 14, 2020, September 28, 2020, November 2, 2020, November 23, 2020, and June 21, 2021.

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 remit and/or refund the following late payment penalties for Tax Year 2019 and 2020 totaling \$7,328.14 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, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.

Pg 2079

Motion carried.

Destroyed Property late filings


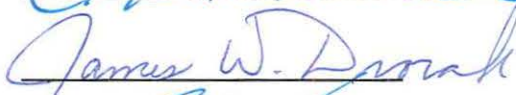

16-067900 Robert D Stutzman

Motion by Charles E. Walder, seconded by James W. Dvorak to remit 25% dwelling value for Tax Year 2020 due to the dwelling being razed, by accepting The Destroyed Property form filed July 6, 2021.

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 July 26, 2021 BOR meeting at 11:06 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

BOR DATE JULY 26, 2021

CASKEY, LARRY P	06-014350	\$	25.48	LH 2019
CASKEY, LAWRENCE P	06-020560	\$	186.57	LH 2019
SDCL LLC	23-385545	\$	7.70	LH 2019
BRANDT, TIMOTHY	15-102335	\$	333.58	LH 2019
KASALA, ROSEANNE MICHELLE	01-058700	\$	11.48	FH 2020
EBERHARD, DAVID L & NANCY L	25-082900	\$	25.67	FH 2020
EBERHARD, DAVID L & NANCY L	25-188983	\$	262.30	FH 2020
DEMUTH, PAMELA J	02-320600	\$	1.13	FH 2020
RUFLIN, SUSAN N	27-003600	\$	973.87	FH 2020
5781 NOVELTY	23-322771	\$	504.98	FH 2020
BANKS, STACY TRUSTEE	26-023000	\$	353.87	FH 2020
GREENFIELD, HARRY W TRUSTEE	02-421248	\$	1,009.39	FH 2020
DOHNAL, MARGARET	01-119133	\$	0.52	FH 2020
DOHNAL, MARGARET	01-031900	\$	34.11	FH 2020
ABRUZZO INVESTMENTS	10-116300	\$	252.66	FH 2020
ABRUZZO INVESTMENTS	10-099600	\$	229.28	FH 2020
ABRUZZO INVESTMENTS	10-138300	\$	256.01	FH 2020
ABRUZZO INVESTMENTS	10-061950	\$	62.43	FH 2020
ABRUZZO INVESTMENTS	10-107780	\$	110.88	FH 2020
ABRUZZO INVESTMENTS	10-165247	\$	205.32	FH 2020
WILTRACK, WILLIAM	29-107944	\$	450.57	FH 2020
GAMBINO, JOSEPH	02-157950	\$	252.80	FH 2020
VILFROY, KATHLEEN	12-079200	\$	148.85	FH 2020
DELAFRANCONI, PIERRE	04-079100	\$	226.41	FH 2020
SCOTT, CHARLES	26-000350	\$	213.63	FH 2020
HORNYAK, JOHN	20-039400	\$	26.82	FH 2020
ANTHONY, CAROLYN J	22-000400	\$	200.01	FH 2020
ANTHONY, CAROLYN J	22-000500	\$	39.01	FH 2020
HANSEN, LANCE	21-045900	\$	11.32	FH 2020
GLASER, CAROL	15-102234	\$	470.54	FH 2020
FOREVER FARM LLC	23-320110	\$	39.73	FH 2020
FOREVER FARM LLC	23-319700	\$	74.24	FH 2020
FOREVER FARM LLC	23-385705	\$	30.68	FH 2020
FOREVER FARM LLC	23-320800	\$	44.44	FH 2020
SDCL LLC	23-385545	\$	7.17	FH 2020
TST DEVELOPERS LLC	23-320100	\$	24.82	FH 2020
CASKEY, LARRY P	06-014350	\$	23.53	FH 2020
CASKEY, LAWRENCE P	06-020560	\$	196.34	FH 2020
		\$	7,328.14	