

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, August 9, 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.

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, County Treasurer Christopher P. Hitchcock, and County Administrator to the Board of Commissioners Gerard Morgan all present from 9:00 a.m. to 11:05 a.m.

Present: County Auditor Charles E. Walder, County Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak all present from 1:00 p.m. to 1:25 p.m.

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

Tax Year 2020 Valuation Complaints Formal Hearings begin as scheduled.

Let the record note the hearings are digitally recorded.

**01-071651 Ioan A Chelbezan**

Ioan A. Chelbezan 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 \$384,400 yet the owner feels it is worth \$260,000 and asked him to explain to the Board why the value should be reduced.

Mr. Chelbezan spoke on tax increase, decreased income, comparable sales, and rehab to the home. Auditor Walder specified the Board does not set tax rates, the Board sets value. Auditor Walder questioned updates on the property, asked if there was a mortgage, or a prior appraisal. Treasurer Hitchcock stated that owner set the value of the property when he purchased the home. Treasurer Hitchcock asked what the owner would sell the home for currently. Chris Greenawalt ran comparable sales, discussed the condition of the property, and remodel. 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 Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$384,400 to \$346,000 based on comparables and rehab not 100%.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerard Morgan.*

*Motion carried.*

**02-420981 Target Corporation filed by Kenston LSD**

Present, Attorney Kristopher Nicoloff representing the owner. Present, Attorney David Seed representing Kenston Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$6,388,100 yet the school feels it is worth \$11,500,000 and asked them to explain to the Board why the value should be increased.

After professional information was provided to both parties, a stipulation was agreed upon for a value totaling \$7,510,000.

**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 increase the Tax Year 2020 Market Value from \$6,388,100 to \$7,510,000 based on a stipulation between both parties.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerard Morgan.*

*Motion carried.*

**03-011100 Snavely Group Warehouse Counter filed by Chagrin Falls EVSD**

Brad Lohan, Vice President of Snavely was sworn in by Auditor Walder. Present, Attorney Robert Danzinger representing the owner. Present, Attorney David Seed Representing Chagrin Falls EVSD. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$239,300 yet the owner feels it is worth \$157,600 and asked them to explain to the Board why the value should be reduced.

Attorney Danzinger spoke on the prior arm's length transaction, no material changes, and no increased square footage. Mr. Lohan spoke on the transfer, size of property, purchase agreement, and prior name of company. Attorney Seed spoke on the 2018 sale and questioned Mr. Lohan on vacancy, leases, updates, and loans on the property. Auditor Walder asked Mr. Lohan to confirm the owners paid a conveyance fee at time of purchase. Treasurer Hitchcock stated it was an arm's length transaction and questioned information on the Property Record Card. Chris Greenawalt explained the rehab and value increase based on permits.

**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 2020 Market Value from \$239,300 to \$157,600 based on a recent sale.

*Voice vote, two ayes. Charles E. Walder, Christopher P. Hitchcock. One abstain, Gerard Morgan.  
Motion carried.*

**11-275650 Chester Town Center LLC Counter filed by West Geauga LSD**

George Sarris, owner was sworn in by Auditor Walder. Present, Attorney David Seed representing West Geauga Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$550,400 yet the owner feels it is worth \$400,000 and asked him to explain to the Board why the value should be reduced.

Mr. Sarris spoke on property information, fire damage, loss of tenants, loss of income, and current improvements. Attorney Seed asked the owner about fire damage, vacancies to the property, and if the owner received insurance money. Chris Greenawalt spoke on interior conditions, damage, and explained the owner could have filed a Destroyed Property Form for temporary relief. Treasurer Hitchcock told the owner he could have filed a statement of income. Mr. Sarris amended the original complaint filed to \$350,000.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher Hitchcock, seconded by Gerard Morgan to reduce the Tax Year 2020 Market Value from \$550,400 to \$350,000 based on fire damage to second floor.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerard Morgan.  
Motion carried.*

The morning session has ended at 11:05 a.m. and will reconvene at 1:00 p.m.

**01-118991 National Polymer Facilities LLC filed by Kenston LSD**

Present, Attorney David Seed representing Kenston Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$392,400 yet the school feels it is worth \$700,000 and asked him to explain to the Board why the value should be increased.

There was no party present for the owner. Attorney Seed presented evidence of a conveyance fee statement. He stated that in the State of Ohio sale is the best indicator of value, no allocations or loan on the property. Chris Greenawalt reviewed data and new construction updates.

**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 \$392,400 to \$700,000 based on a sale.

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

*Motion carried.*

**01-119091 JFB 9943 LLC filed by Kenston LSD**

Present, Attorney David Seed representing Kenston Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$245,000 yet the school feels it is worth \$380,000 and asked him to explain to the Board why the value should be increased.

There was no party present for the owner. Attorney Seed presented evidence of a conveyance fee statement and loan information that did not include personal property deduction. 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 \$245,000 to \$380,000 based on a sale.

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

*Motion carried.*

**02-421317 Vista Hermosa LLC filed by Kenston LSD**

Present, Attorney David Seed representing Kenston Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$393,600 yet the school feels it is worth \$450,000 and asked him to explain to the Board why the value should be increased.

There was no party present for the owner. Attorney Seed presented evidence; a conveyance fee statement, age of building, and mortgage information. 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 \$393,600 to \$450,000 based on a sale.

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

*Motion carried.*

**02-420805 Re Aurora Ohio Family LLC filed by Kenston LSD**

Present, Attorney Steven Gill representing the owner. Present, Attorney David Seed representing Kenston Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$8,179,100 yet the school feels it is worth \$15,800,000 and asked him to explain to the Board why the value should be increased.

After professional information was provided to both parties, a stipulation was agreed upon for a value totaling \$12,000,000.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by Gerard Morgan to increase the Tax Year 2020 Market Value from \$8,179,100 to \$12,000,000 based on a stipulation between both parties.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerard Morgan.*

*Motion carried.*

Withdraw

**02-125100, 02-125300, 02-125400, 02-125600, 02-125700, 02-125800, 02-125900, 02-126000, 02-126100, 02-126200, 02-126300, 02-126400, 02-126600, 02-126700, 02-323700, 02-323800, 02-323900, 02-324000, 02-324100, 02-324300, 02-420210 ICP Geauga Lake LLC filed by Kenston LSD**

Motion by Caroline Mansfield, seconded by James W. Dvorak to accept the withdraw request filed by Kenston LSD for Tax Year 2020.

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

*Motion carried.*

Withdraw

**02-420753 7155 Aurora Road LLC Counter filed by Kenston LSD**

Motion by Caroline Mansfield, seconded by James W. Dvorak to accept the withdraw request filed by Kenston LSD for Tax Year 2020 based on a BTA case decision for a prior year.

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

*Motion carried.*

Approval of Minutes

Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the minutes from July 26, 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 2020 totaling \$2,314.79 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.*


*Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the August 9, 2021 BOR meeting at 1:25 p.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision



9-Aug-21

1	WAYNE, ERIC	01-024600	\$	313.40	LH 2020
2	SHEER, BARBARA	11-234800	\$	28.79	FH 2020
3	SHEER, BARBARA	11-234600	\$	24.41	FH 2020
4	HOLLADA, CATHERINE	30-025800	\$	19.62	FH 2020
5	MORRISON, JUDITH GOODING	02-158490	\$	279.20	FH 2020
6	O'BRIEN, ROBERT & RITA	29-071750	\$	409.56	FH 2020
7	ERNST LANES	15-023200	\$	596.69	FH 2020
8	ERNST LANES	15-023000	\$	6.34	FH 2020
9	REITER, EDWARD	23-230777	\$	82.77	LH 2020
10	FISCHER, MARSHA	11-248420	\$	297.20	LH 2020
11	SCHALCOSKY, THOMAS V	01-118133	\$	256.81	FH 2020
			\$	2,314.79	