

BOARD OF REVISION

The Geauga County Board of Revision met on Monday August 10, 2020 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, 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, Deputy Auditor Zach Hupp and Deputy Auditor Andy Haines.

Tax Year 2019 Valuation Complaints Formal Hearings begin as scheduled.

Let the record note the hearings are digitally recorded.

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

Auditor Walder swore in Dan Reel, the owner. Present, Attorney Peter Zawadski representing Chardon Local School District. 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 the Board asked them to explain why the value should be increased.

Auditor Walder noted for the record that the owner previously stated he would not be attendance of the hearing. This hearing was previously tabled as the Board was waiting on an appraisal the owner said he could provide; the appraisal came back at the sale price. No questions from the Board. Attorney Zawadski had no additional information to provide.

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 value for Tax Year 2019 Market Value from \$342,300 to \$499,000 based on information provided.

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

Motion carried.

10-040300 filed by Chardon LSD Board of Education Counter filed by owner Perform Metals Inc

Auditor Walder swore in Carol Rupar, the owner. Present, Attorney Patrice Denman. Present, Attorney Peter Zawadski representing Chardon Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$206,100 yet the school feels it is worth \$320,000 and the Board asked them to explain why the value should be increased.

Attorney Denman questioned the owner on purchase of property, moving expenses, number of employee's, building repairs on interior and exterior, accountant letter submitted, and sales comparison analysis. Auditor Walder asked if the property was purchased under duress, was any other property sold with the real estate, confirmed size of building, and talked about the comparable sales of other properties that Chris Greenawalt ran. Treasurer Hitchcock asked if Attorney Zawadski received all the information submitted by the owner and if he wanted to amend the value. Attorney Zawadski previously spoke to the owner on April first about receiving the information the owner submitted and stated the Board is to determine the value.

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 value for Tax Year 2019 Market Value from \$206,100 to \$250,000 based on information provided.

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

Motion carried.

11-293300 Dinardo Companies Inc Counter filed by West Geauga LSD Board of Education

Auditor Walder swore in Frank Dinardo, the owner. Present, Attorney Scott Lynch. Present, Attorney Robert Brindza representing West Geauga Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$190,300 yet the owner feels it is worth \$75,000 and the Board asked them to explain why the value should be reduced.

Attorney Brindza questioned the owner regarding negotiations and purchase price. Asked him if there was any prior business or relationship between the buyer and the seller. He asked the owner to explain the original offer, and negotiations before purchase. Attorney Lynch stated the purchase was an arm's length transaction and sale is the best indicator of value in Ohio. He spoke on documents provided and listing history. Auditor Walder asked if there was an appraisal obtained on the property or a current mortgage. Treasurer Hitchcock asked why the school counter-filed on a valid sale. No further 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 Charles E. Walder to reduce the value for Tax Year 2019 Market Value from \$190,300 to \$75,000 based on information provided.

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

11-055630 Dinardo Companies Inc Counter filed by West Geauga LSD Board of Education

Auditor Walder swore in Frank Dinardo, the owner. Present, Attorney Scott Lynch. Present, Attorney Robert Brindza representing West Geauga Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$48,700 yet the owner feels it is worth \$25,000 and the Board asked them to explain why the value should be reduced.

Attorney Lynch stated the sale was an arm's length transaction in an open market. He supplied copies of the conveyance form, contract, and original listing information. Mr. Dinardo stated the property is vacant land, landlocked, has a dilapidated building, and a parking lot. Chris Greenawalt asked about cell towers located on the property. No questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Timothy C. Lennon, seconded by Charles E. Walder to reduce the value for Tax Year 2019 Market Value from \$48,700 to \$25,000 based on information provided.

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

11-055640 7100 Wilson Mills Holdings LLC Counter filed by West Geauga LSD Board of Education

Auditor Walder swore in Frank Dinardo, the owner. Present, Attorney Scott Lynch. Present, Attorney Robert Brindza representing West Geauga Local School District. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$349,800 yet the owner feels it is worth \$75,000 and the Board asked them to explain why the value should be reduced.

Attorney Lynch spoke on documents submitted. Mr. Dinardo spoke on price reductions before purchasing. Attorney Brindza asked the owner about negotiations, who he worked with, listing price, allocation for both properties, and cell phone towers. He asked if there was a pre-existing relationship between the buyer and the seller. Chris Greenawalt confirmed the building was vacant and asked the owner how long it has been vacant.

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 value for Tax Year 2019 Market Value from \$349,800 to \$75,000 based on information provided.

*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

Auditor Walder swore in Steve Johnson, the owner. Present, Attorney Peter Zawadski representing Chardon Local School District. 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 the Board asked them to explain why the value should be increased.

Auditor Walder summarized the previous hearing was tabled as the Board and the school district waited for evidence of photos and value of equipment from the owner. Mr. Johnson stated he did not get the values in on time and that his house burnt down. Attorney Zawadski noted there were no values attached for the equipment. Auditor Walder stated some of the items on the list were nominal while other items had significant value.

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 value for Tax Year 2019 Market Value from \$274,500 to \$385,000 based on information provided.

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

16-059600 Rolling Green Golf Club Counter filed by Cardinal LSD Board of Education

Auditor Walder swore in Megan Metz, the property manager. Present, Attorney Todd Petersen. 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 \$868,100 yet the owner feels it is worth \$678,800 and the Board asked her to explain why the value should be reduced.

Attorney Petersen questioned the manager regarding owner information. He spoke on the evidence packet submitted, how he was directly involved with the sale and negotiations of the property, shares information, number of employees, salaries, job responsibilities, profits, loss, and expenses. Treasurer Hitchcock questioned profit and loss. Attorney Brindza questioned the manager about original investors and shares. He stated the school board believes it was not an arm's length transaction since the transaction was between related parties. Auditor Walder asked questions about majority shareholders, appraisal, acquiring the property as a park, and acreage total.

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 not reduce the value for Tax Year 2019 Market Value from \$868,100 to \$678,800 based on information provided.

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

16-059700 Rolling Green Golf Club Counter filed by Cardinal LSD Board of Education

Auditor Walder swore in Megan Metz, the property manager. Present, Attorney Todd Petersen. 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 \$113,000 yet the owner feels it is worth \$88,000 and the Board asked her to explain why the value should be reduced.

Attorney Petersen questioned the manager regarding owner information. He spoke on the evidence packet submitted, how he was directly involved with the sale and negotiations of the property, shares information, number of employees, salaries, job responsibilities, profits, loss, and expenses. Treasurer Hitchcock questioned profit and loss. Attorney Brindza questioned the manager about original investors and shares. He stated the school board believes it was not an arm's length transaction since the transaction was between related parties. Auditor Walder asked questions about majority shareholders, appraisal, acquiring the property as a park, and acreage total.

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 not reduce the value for Tax Year 2019 Market Value from \$113,000 to \$88,000 based on information provided.

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

Motion carried.

16-059800 Rolling Green Golf Club Counter filed by Cardinal LSD Board of Education

Auditor Walder swore in Megan Metz, the property manager. Present, Attorney Todd Petersen. 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 \$7,000 yet the owner feels it is worth \$5,450 and the Board asked her to explain why the value should be reduced.

Attorney Petersen questioned the manager regarding owner information. He spoke on the evidence packet submitted, how he was directly involved with the sale and negotiations of the property, shares information, number of employees, salaries, job responsibilities, profits, loss, and expenses. Treasurer Hitchcock questioned profit and loss. Attorney Brindza questioned the manager about original investors and shares. He stated the school board believes it was not an arm's length transaction since the transaction was between related parties. Auditor Walder asked questions about majority shareholders, appraisal, acquiring the property as a park, and acreage total.

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 not reduce the value for Tax Year 2019 Market Value from \$7,000 to \$5,450 based on information provided.

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

Motion carried.

16-059900 Rolling Green Golf Club Counter filed by Cardinal LSD Board of Education

Auditor Walder swore in Megan Metz, the property manager. Present, Attorney Todd Petersen. 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 \$32,800 yet the owner feels it is worth \$25,500 and the Board asked her to explain why the value should be reduced.

Attorney Petersen questioned the manager regarding owner information. He spoke on the evidence packet submitted, how he was directly involved with the sale and negotiations of the property, shares information, number of employees, salaries, job responsibilities, profits, loss, and expenses. Treasurer Hitchcock questioned profit and loss. Attorney Brindza questioned the manager about original investors and shares. He stated the school board believes it was not an arm's length transaction since the transaction was between related parties. Auditor Walder asked questions about majority shareholders, appraisal, acquiring the property as a park, and acreage total.

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 not reduce the value for Tax Year 2019 Market Value from \$32,800 to \$25,500 based on information provided.

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

Motion carried.

16-078390 Rolling Green Golf Club Counter filed by Cardinal LSD Board of Education

Auditor Walder swore in Megan Metz, the property manager. Present, Attorney Todd Petersen. 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 \$2,900 yet the owner feels it is worth \$2,250 and the Board asked her to explain why the value should be reduced.

Attorney Petersen questioned the manager regarding owner information. He spoke on the evidence packet submitted, how he was directly involved with the sale and negotiations of the property, shares information, number of employees, salaries, job responsibilities, profits, loss, and expenses. Treasurer Hitchcock questioned profit and loss. Attorney Brindza questioned the manager about original investors and shares. He stated the school board believes it was not an arm's length transaction since the transaction was between related parties. Auditor Walder asked questions about majority shareholders, appraisal, acquiring the property as a park, and acreage total.

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 not reduce the value for Tax Year 2019 Market Value from \$2,900 to \$2,250 based on information provided.

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

Chris Greenawalt Representing

Tax Year 2019 Valuation Complaints in Lieu of Formal Hearings. Let the record reflect the following are based upon the recommendation of Chief Deputy Appraiser Chris Greenawalt.

06-090339 Robert & Carol Lee

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to accept the withdraw for Tax Year 2019 Market Value per the owner's request by email.

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

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

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for the first half Tax Year 2019 totaling \$3,063.10 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P.

Hitchcock:

See below.

- | | | | |
|----|------------------|-----------|-----------|
| 1. | WARCABA, JOHN | 02-420864 | \$1483.71 |
| 2. | SPRESSER, RALPH | 26-026300 | \$249.54 |
| 3. | GRAY, CYNTHIA | 21-059000 | \$181.77 |
| 4. | RUSTIC PINES LLC | 30-062690 | \$1178.08 |

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

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for the first half of each Tax Year 2011, 2014 and 2017 totaling \$521.21 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

See below.

Cleveland Commercial Railroad	02-900039	Total \$521.21
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*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and Timothy C. Lennon.
Motion carried.*

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for the second half of each Tax Year 2019 totaling \$4,083.61 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

- | | | | |
|----|--------------------|-----------|-----------|
| 1. | STEPHENSON, ANDREW | 03-019092 | \$1464.73 |
| 2. | CONKLIN, MARK | 09-001520 | \$519.06 |

3. DILALLA, DOVALAS	29-050900	\$218.69
4. BORSI, ROBIN	21-176829	\$200.00
5. BROWN, JOAN	21-036960	\$88.43
6. DAVTOVICH, CHARLES/MARILYN	02-386800	\$204.44
7. VIOLANTE, THOMAS	29-000500	\$149.63
8. MÉZIANE, MOULAY	26-203540	\$1022.55
9. ARA STABLES LLC	02-421439	\$216.08

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

Clerical Error

The decision rendered on June 22, 2020 regarding MM Washington LLC parcel 02-283500, must be remanded to the Board as the property owner was not notified. The action of the Board will require the case be re-opened, all parties notified, and scheduled.

Motion by Christopher P. Hitchcock, seconded by Timothy C. Lennon to accept the clerical error.
Motion carried.

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

Board of Tax Appeal Review/Decision

BTA

Parcel: 21-149420

Case: #2019-1452

Petronzio Management Company LLC

Upon consideration of the stipulation jointly filed by the parties, this matter is hereby remanded to the Auditor/Fiscal officer to take action as appropriate to give effect to the parties' settlement for Tax Year 2018 Market Value as follows:

Current County Value	Stipulation	BOR asking Value
\$475,000	\$425,000	\$300,000

Action

To adjust Tax Year 2018 Market Value to \$425,000. Motion by Christopher P. Hitchcock, seconded by Timothy C. Lennon.

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

Parcel: 11-265800

Case: #2019-1454

Petronzio Management Company LLC

Upon consideration of the stipulation jointly filed by the parties, this matter is hereby remanded to the Auditor/Fiscal officer to take action as appropriate to give effect to the parties' settlement for Tax Year 2018 Market Value as follows:

Current County Value	Stipulation	BOR asking Value
\$1,188,200	\$1,163,200	\$700,000

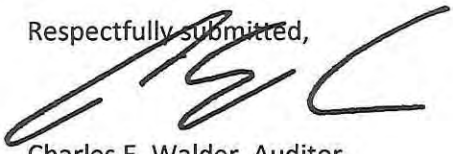
Action

To adjust Tax Year 2018 Market value to \$1,163,200. Motion by Christopher P. Hitchcock, seconded by Timothy C. Lennon.

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 Christopher P. Hitchcock to adjourn the August 10, 2021 BOR meeting at 10:26 a.m.

James W. Drouck
Christopher P. Hitchcock
JGC

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision