

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, August 23, 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, Treasurer Christopher P. Hitchcock, and County Commissioner James Dvorak. Christopher Hitchcock left the hearings at 11:45 a.m. and was replaced by Chief Deputy Caroline Mansfield.

Present: Chief Compliance Officer & Administrator Kate Jacob, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak all present from 1:45 p.m. to 3:05 p.m.

Also Present: Chief Deputy Appraiser Christopher 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.

**10-056900 Park Centre LLC Counter filed by Chardon LSD**

Ken Frank, Manager for Park Centre LLC and Victor Cizek, realtor were sworn in by Charles E. Walder. Present, Attorney Glen Forbes representing 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 \$515,000 yet the owner feels it is worth \$350,000 and asked them to explain to the Board why the value should be reduced.

Attorney Forbes spoke on Covid 19, appraisal, building value, and deferred maintenance. The manager spoke on buildings he owns, tenants, rental market prices, year built, cap rate, gross rental, interior updates, real estate taxes, and advertising. Attorney Zawadski questioned the owner regarding leasing, marketing, market approach, Covid 19 relief, and selling the property. Treasurer Hitchcock questioned the owner regarding a pothole violation with the City of Chardon. Auditor Walder questioned the owner regarding potential of sale on property, competitive market analysis by a real estate broker, and if there was a mortgage on the property. Realtor Cizek spoke on analysis, cap rate, credentials, and comparable sales. Appraiser Greenawalt spoke about the property record card, comparable sales, proforma, cap rate, and questioned the owner about the history of the property.

**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 \$515,000 to \$456,000 based on vacancy and owner proforma.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**21-007400 Todd E & Susan E Petersen filed by the owner**

Todd Petersen, owner was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1,453,500 yet the owner feels it is worth \$1,000,000 and asked him to explain to the Board why the value should be reduced.

Mr. Petersen spoke on comparable sales, conditions of the private road, purchase of land, and combining properties. Appraiser Greenawalt spoke on comparable sales, adjustments to land, location, and square footage of the home. Auditor Walder questioned the owners value calculation. Treasurer Hitchcock spoke on comparable sales, location, and asked if an appraisal was completed.

**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 not to reduce the Tax Year 2020 Market Value from \$1,453,500 to \$1,000,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**23-326550 RJM FLM LLC filed by the owner**

Victor Cizek, realtor for RJM FLM LLC was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$790,900 yet the owner feels it is worth \$710,000 and asked the realtor to explain to the Board why the value should be reduced.

Realtor Cizek spoke on property information, zoning, listing price, exterior conditions, vacancy, building leasing, sale offer, mortgage status, and line of credit. Appraiser Greenawalt questioned Realtor Cizek on the property record card data. 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 Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$790,900 to \$710,000 based on an appraisal.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**19-706216 St Lucy Senior LLC Counter filed by Cardinal LSD**

Sam Koon, appraiser for the owner was sworn in by Auditor Walder. Present, Attorney Sean Berney representing the owner. Present, 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 \$1,610,700 yet the owner feels it is worth \$847,000 and asked them to explain to the Board why the value should be reduced.

Appraiser Koon spoke on the appraisal, improvements, income restrictions, and value. Attorney Berney questioned the appraiser. Attorney Brindza questioned the appraiser on income, gross income, and expenses. Auditor Walder questioned D6 and D5 in the appraisal, followed by explanations by the appraiser.

**Action**

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2020 Market Value from \$1,610,700 to \$847,000 based on testimony and appraisal.

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

*Motion carried.*

**11-363700 Chesterland Investments LLC Counter filed by West Geauga LSD**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$1,200,000 yet the owner feels it is worth \$809,600 and asked them to explain to the Board why the value should be reduced.

Attorney Nicoloff spoke on acreage, use of property, exterior improvements, comparable sales, and value of past sale on the property. Attorney Seed spoke on the previous 2017 sale. Auditor Walder questions the documents that were prepared by the owner and law firm. Stated there was no appraisal and spoke on comparable sales. Appraiser Greenawalt spoke on comparable sales not in Geauga County, dark properties, comparable sales for discount stores, and ran a proforma. Treasurer Hitchcock, questioned the typo on the document presented, stated no appraisal was submitted and talked on comparable sales.



**Action**

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to not to reduce the Tax Year 2020 Market Value from \$1,200,000 to \$809,600 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-420979 HD Development of Maryland Inc Counter filed by Kenston LSD**

Curtis Hannah, appraiser for the owner was sworn in by Auditor Walder. Karen Blosser, appraiser for the school district was sworn in by Auditor Walder. Present, Attorney Lindsay Doss Spillman 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 \$9,100,000 yet the owner feels it is worth \$5,600,000 and asked them to explain to the Board why the value should be reduced.

Attorney Spillman questions the appraiser on approaches. Appraiser Hannah described the subject property and spoke on the appraisal, market analysis, sales comparison approach, comparable sales, costar, and property rates. Attorney Seed questioned the appraiser on leasing and income, comparable rents and any restrictions of the property. Auditor Walder spoke on analysis comparables and relative population. Appraiser Blosser spoke on appraisal, market analysis, costar data, vacancy levels, triple net rent, square footage, triple net properties, proforma, and cap rate. Attorney Seed talked about the sale examples on the appraisal. Treasurer Hitchcock stated there were two appraisals with data to review. Auditor Walder stated one party used a global approach and one party used a target approach. Appraiser Greenawalt spoke on the prior appraisal from 2015 and 2017. Closing statements from both attorneys.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to not reduce the Tax Year 2020 Market Value from \$9,100,000 to \$5,600,000 based on testimony and appraisals provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-420754 Marketplace Associates LLC filed by Kenston LSD Counter filed by the owner**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$1,113,400 yet the school feels it is worth \$1,700,000 and asked them to explain to the Board why the value should be increased.

Auditor Walder spoke on occupancy, multi tenants, and the stipulation agreement. Attorney Seed spoke on lease fee values, appraisal, vacancies, comparables, and stipulation. Attorney Nicoloff spoke on the appraisal and compromised reach on the stipulation between both parties.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to increase the Tax Year 2020 Market Value from \$1,113,400 to \$1,350,000 based on a stipulation.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-420755 Marketplace Associates LLC filed by Kenston LSD Counter filed by the owner**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$5,636,700 yet the school feels it is worth \$9,600,000 and asked them to explain to the Board why the value should be increased.



Auditor Walder spoke on occupancy, multi tenants, and the stipulation agreement. Attorney Seed spoke on lease fee values, appraisal, vacancies, comparables, and stipulation. Attorney Nicoloff spoke on the appraisal and compromised reach on the stipulation between both parties.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to reduce the Tax Year 2020 Market Value from \$5,636,700 to \$5,400,000 based on a stipulation.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-420756 Marketplace Associates LLC filed by Kenston LSD Counter filed by the owner**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$8,694,200 yet the school feels it is worth \$14,825,000 and asked them to explain to the Board why the value should be increased.

Auditor Walder spoke on occupancy, multi tenants, and the stipulation agreement. Attorney Seed spoke on lease fee values, appraisal, vacancies, comparables, and stipulation. Attorney Nicoloff spoke on the appraisal and compromised reach on the stipulation between both parties.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to increase the Tax Year 2020 Market Value from \$8,694,200 to \$9,100,000 based on a stipulation.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-421195 Marketplace Associates LLC filed by Kenston LSD Counter filed by the owner**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$3,505,100 yet the school feels it is worth \$6,000,000 and asked them to explain to the Board why the value should be increased.

Auditor Walder spoke on occupancy, multi tenants, and the stipulation agreement. Attorney Seed spoke on lease fee values, appraisal, vacancies, comparables, and stipulation. Attorney Nicoloff spoke on the appraisal and compromised reach on the stipulation between both parties.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to increase the Tax Year 2020 Market Value from \$3,505,100 to \$4,916,900 based on a stipulation.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-421196 Marketplace Associates LLC filed by Kenston LSD Counter filed by the owner**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$4,601,400 yet the school feels it is worth \$7,850,000 and asked them to explain to the Board why the value should be increased.

Auditor Walder spoke on occupancy, multi tenants, and the stipulation agreement. Attorney Seed spoke on lease fee values, appraisal, vacancies, comparables, and stipulation. Attorney Nicoloff spoke on the appraisal and compromised reach on the stipulation between both parties.



**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to increase the Tax Year 2020 Market Value from \$4,601,400 to \$10,100,000 based on a stipulation.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**02-421197 Marketplace Associates LLC filed by Kenston LSD Counter filed by the owner**

Present, Attorney Kristopher Nicoloff representing the owner. 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 \$9,186,300 yet the school feels it is worth \$15,700,000 and asked them to explain to the Board why the value should be increased.

Auditor Walder spoke on occupancy, multi tenants, and the stipulation agreement. Attorney Seed spoke on lease fee values, appraisal, vacancies, comparables, and stipulation. Attorney Nicoloff spoke on the appraisal and compromised reach on the stipulation between both parties.

**Action**

After a review of the testimony and all other information available it was Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to increase the Tax Year 2020 Market Value from \$9,186,300 to \$15,056,100 based on a stipulation.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**26-214242 Ingrid B Medancic**

Ingrid Medancic, owner was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$637,100 yet the owner feels it is worth \$502,700 and asked her to explain to the Board why the value should be reduced.

Ms. Medancic spoke on comparable sales based on size and price. Appraiser Greenawalt talked about street comparables. Auditor Walder asked the owner if there was an appraisal done, she stated no. 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 Charles E. Walder to reduce the Tax Year 2020 Market Value from \$637,100 to \$600,000 based on being over built.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.*

*Motion carried.*

**26-148880 Thomas W Sloe Counter filed by West Geauga LSD**

Thomas Sloe, owner was sworn in by Chief Compliance Officer & Administrator Kate Jacob and a picture of the subject property was verified. John Paventi, appraiser with Integrity Appraisal Services was sworn in by Chief Compliance Officer & Administrator Kate Jacob. CCO & A Kate Jacob noted for the record that the Auditor's Office has the parcel in question valued at \$200,000 yet the owner feels it is worth \$80,000 and asked him to explain to the Board why the value should be reduced.

Mr. Sloe began his statements regarding Russell zoning issues, Chief Compliance Officer and Administrator Kate Jacob stated the hearing is not about zoning, it is about values of the property. Mr. Sloe spoke on his zoning restrictions, value, surrounding property values and sales, zoning, described the property, fencing, and the antique shop; he owns the land not the building. The owner stated he has previously filed with the Board of Revision, which the value was reduced. Attorney Seed questioned the owner on the history of the property, age, interior and exterior features, heating, electrical, equipment, foundation, soil,

insurance, and if there are any current loans. Commissioner Dvorak asked the current value of the property and value requested by the owner. Appraiser Paventi stated his qualifications. He stated he was contacted to complete an exterior only appraisal on the property that was inspected on October 15, 2020. An appraisal usually consists of three approaches such as; cost, market, and income approach. He used the county tax record to confirm age, size, and took photos. Visual inspection showed the property was maintained. He used multiple approaches that included a comparison approach using six sales within Geauga County and went into detail regarding sections of the appraisal. The owner questioned the appraiser on comparable properties, use of property, restrictions, and prior litigations. Attorney Seed questioned the appraiser on location of the property, zoning, buildable size, and land value. No questions by the Board.

#### **Action**

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by Caroline Mansfield to not reduce the Tax Year 2020 Market Value from \$200,000 to \$80,000 based on information provided.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

#### **Withdraw**

##### **29-066100 Chagrin Woods LLC Lantern of Chagrin Falls Counter filed by Chagrin Falls EVSD**

Motion by Caroline Mansfield, seconded by James W. Dvorak to accept the withdraw filed by the owner and counter withdraw filed by Chagrin Falls EVSD for Tax Year 2020.

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

*Motion carried.*

##### **18-078100 15871 Adams Road Middlefield OH 44062 LLC filed by Cardinal LSD**

Motion by Caroline Mansfield, seconded by James W. Dvorak to accept the withdraw filed by Cardinal LSD and counter withdraw filed by the owner for Tax Year 2020.

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

*Motion carried.*

##### **18-040900, 19-071429, 19-071473 AGNL Pantry LLC filed by Cardinal LSD**

Motion by Kate Jacob, seconded by Caroline Mansfield to accept the withdraw filed by Cardinal LSD for Tax Year 2020.

*Voice vote, three ayes. Kate Jacob, 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 from August 9, 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 Caroline Mansfield to remit and/or refund the following late payment penalties for Tax Year 2020 totaling \$7,282.37 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.*



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 penalties for the second half Tax Year 2020 totaling \$410.71 due to a remission of penalty that was granted on 6/7/21 for the first half. 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.*

Homestead Exemption and Owner-Occupancy Reduction Complaint

**02-421323 XYZ Industries LLC (Richard Schenkelberg)**

Based on the investigation by the Auditor's office, the exemption request was denied for the following reason:

Homes owned by corporations (profit or non-profit), partnerships, associations or groups are not eligible to receive the Owner Occupancy Tax Reduction. After receiving the denial letter from the Auditor's office, the owner filed a Complaint form requesting a hearing in front of the Board of Revision.

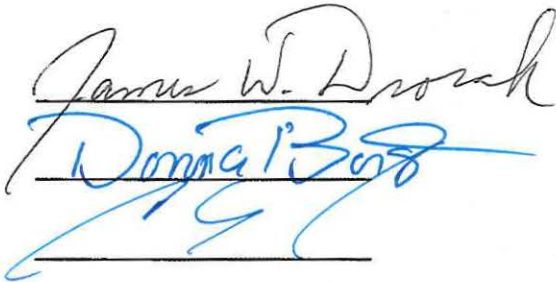
The owner was not present for the hearing.

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Caroline Mansfield to deny the Owner-Occupancy Tax Reduction for Tax Year 2020.


*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 23, 2021 BOR meeting at 2:58 p.m.

  
James W. Dvorak  
Donna B. Borchert  
2/4

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Board of Revision

AUGUST, 23 2021

STEVENS, ELISHA	23-003940	\$	1.05	LH 2020
SCHULTZ, MIKE	23-016300	\$	92.00	LH 2020
SCHULTZ, MICHAEL	23-037910	\$	1.05	LH 2020
SCHULTZ, MICHAEL	23-037920	\$	1.05	LH 2020
SCHULTZ, MICHAEL	23-037930	\$	1.12	LH 2020
SCHULTZ, MICHAEL	23-037950	\$	0.73	LH 2020
SCHULTZ, MICHAEL	23-039900	\$	1.05	LH 2020
SCHULTZ, MICHAEL	23-040000	\$	52.43	LH 2020
SCHULTZ, MICHAEL	23-040100	\$	1.05	LH 2020
SCHULTZ, MICHAEL	23-040200	\$	1.05	LH 2020
STEVENS, ELISHA	23-234100	\$	1.05	LH 2020
STEVENS, ELISHA	23-234200	\$	1.05	LH 2020
STEVENS, ELISHA	23-234300	\$	42.81	LH 2020
STEVENS, ELISHA	23-333000	\$	1.05	LH 2020
SCHULTZ, MIKE	23-385314	\$	0.64	LH 2020
SCHULTZ, MIKE	23-385345	\$	0.48	LH 2020
SOLTIS, PAUL & KATHERINE	25-190182	\$	89.59	LH 2020
BANKY, EDWARD	02-130200	\$	170.32	LH 2020
THOMAS, MICHELLE	01-117538	\$	41.46	LH 2020
BUEHNER, DIANE	12-063930	\$	86.87	LH 2020
TVERGYAK, ANNIE	21-047800	\$	100.41	LH 2020
MUGGLETON, JAMES	02-393100	\$	169.05	LH 2020
LINGAFELTER, LINDSAY & ZYLA, CHRISTIAN	29-107967	\$	406.24	LH 2020
KRANINGER, PATRICIA	02-299990	\$	390.99	LH 2020
CLEMENS, RYAN	02-421277	\$	607.45	LH 2020
MIHALISIN, MICHAEL	19-043900	\$	168.01	LH 2020
MIHALISIN, MICHAEL	19-043901	\$	2.75	LH 2020
SZUSZKIEWICZ, JAMES	10-160900	\$	114.30	LH 2020
SZUSZKIEWICZ, JAMES	10-159800	\$	6.98	LH 2020
MADSEN, CHRISTIE MORGAN	26-108300	\$	189.34	LH 2020
MADSEN, CHRISTIE MORGAN	26-214179	\$	40.41	LH 2020
BULMAN, ROBERT	30-071400	\$	39.38	FH 2020
MEDANCIC, INGRID	26-214242	\$	618.30	LH 2020
MAKEE, LINDA	11-388720	\$	322.53	LH 2020
SOMMERDYKE, BRETT & HEATHER	02-401960	\$	321.31	LH 2020
TURK, CHRISTOPHER & DEBORAH	01-119024	\$	505.62	LH 2020
KLINE, FRANK	12-065300	\$	80.31	LH 2020
WANTZ, ROBERT	06-112500	\$	492.52	LH 2020
GERSTEN, JENNIFER	21-176302	\$	265.71	LH 2020
SPROUT CONSTRUCTION LLC	21-177266	\$	156.33	LH 2020
FRANSKO, PATRIC & CAMMIE	29-090350	\$	324.58	LH 2020
KUGELMAN, PAMELA	01-076931	\$	318.10	LH 2020
RULE, MARJORIE F TRUSTEE	02-421367	\$	450.53	FH 2020
COCCO, JOHN	12-053600	\$	193.92	LH 2020
HANKS, NORMAN	20-052151	\$	36.00	LH 2020
PATERNITI, DAVID	11-084300	\$	167.14	LH 2020
THE CHURCH OF ST HELEN	23-707937	\$	206.26	LH 2020
		\$	7,282.37	

WOJTILA, CHRISTINE	01-118159	\$	410.71	LH 2020	DENY
--------------------	-----------	----	--------	---------	------