

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, September 13, 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, Deputy Treasurer Donna Borsi, and County Commissioner James W. Dvorak.

Also Present: Chief Deputy Appraiser Christopher Greenawalt, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, and Intern Nick Switalski.

Tax Year 2020 Valuation Complaints Formal Hearings begin as Scheduled.  
Let the record note the hearings are digitally recorded.

**02-419665 New Wembley LLC Counter filed by Kenston LSD**

The owner nor representative was present for the hearing. Present, Attorney David Seed representing Kenston Local School District. The property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1,470,100 yet the owner feels it is worth \$750,000.

The owner nor representative was present to be questioned. Attorney Seed spoke on interior and exterior updates, information on the mortgage, and comparable sales. Appraiser Greenawalt spoke about new additions, value, and comparable sales. Auditor Walder questioned the acreage size of the property, zoning, and percentage of completion on the property. No other questions from the Board.

**Action**

After a review of the testimony and all other information available it was Motion by Donna Borsi, seconded by James W. Dvorak to not to reduce the Tax Year 2020 Market Value from \$1,470,100 to \$750,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.*

*Motion carried.*

**02-420752 SDC III OH LLC filed by Kenston LSD**

Present, Attorney Todd Sleggs representing the owner. Present, Attorney David Seed representing Kenston Local School District. The property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$481,700 yet the school feels it is worth \$1,175,000 and asked them to explain to the Board why the value should be increased.

Attorney Seed submitted evidence that included; a conveyance fee statement, photos, value of vacant land, land acquisition, and land value with and without improvements. Attorney Sleggs submitted evidence that included; scraping the site, statute and case, application of a destroyed property form, and legal description of the property. Auditor Walder questioned the school districts argument of the land for the purchase price. 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 Donna Borsi to not increase the Tax Year 2020 Market Value from \$481,700 to \$1,175,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.*

*Motion carried.*

**02-115600 Keybank National Association Counter filed by Kenston LSD**

Present, Attorney Karen Bauernschmidt representing the owner. Present, Attorney David Seed representing Kenston Local School District. The property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$867,000 yet the owner feels it is worth \$650,000 and asked them to explain to the Board why the value should be reduced.

Attorney Bauernschmidt amended the complaint value from \$650,000 to \$675,000. She presented evidence that included; an affidavit, income approach, sales comparison approach, capitalization rate, sales, exhibits, and used bank sales in new time. Attorney Seed stated the property was purchased in 2008, he argued site value, comparables, and spoke on highest and best use of the property. Auditor Walder questioned the transaction if it was a dark sale, lease comparables, and acreage comparison. Attorney Bauernschmidt stated the property was a lease market sale and was available on the open market. Appraiser Greenawalt spoke on the building information, comparable sales, 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 Donna Borsi to reduce the Tax Year 2020 Market Value from \$867,000 to \$741,500 based on a proforma and comparables.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.*

*Motion carried.*

**General Business**

**Approval of Minutes**

Motion by James W. Dvorak, seconded by Donna Borsi to approve the minutes from August 23, 2021.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, 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 \$6,688.26 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, Donna Borsi, and James W. Dvorak.*

*Motion carried.*

**Manufactured Home to be Removed from Tax List and Duplicate**

The balances shown on the following manufactured home accounts are uncollectible for the following reasons:

The owner is not able to be located

The home has been removed from the mobile home park

The home is in an unlivable condition

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows:

If the County Treasurer and Prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the County Auditor, who will strike the item from the list.

The County Treasurer has certified that each of these items are uncollectible.

The undersigned hereby certifies that these items are uncollectable, and should be stricken from the cumulative tax lists and duplicate.



Approved by: Christopher P. Hitchcock, Treasurer and Kristen Rine, Assistant Prosecuting Attorney.

Reg #	Name	Loc. Address	Amount	Reason
15				
930	HAP III LP	11019 Leaders Rd.	\$37.89	Removed form park per Auditor's Office 7/8/2019

Also attach copy of the letter signed by all parties.

#### Action

Motion by Donna Borsi, seconded by James W. Dvorak to stricken the following taxes totaling \$37.89 from the Manufactured Home Tax Duplicate and delete the accounts from the tax accounting system.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.*

*Motion carried.*

#### Manufactured Home to be Removed from Tax List and Duplicate

The balances shown on the following manufactured home accounts are uncollectible for the following reasons:

The owner is not able to be located

The home has been removed from the mobile home park

The home is in an unlivable condition

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows:

If the County Treasurer and Prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the County Auditor, who will strike the item from the list.

The County Treasurer has certified that each of these items are uncollectible.

The undersigned hereby certifies that these items are uncollectable, and should be stricken from the cumulative tax lists and duplicate.

Approved by: Christopher P. Hitchcock, Treasurer and Kristen Rine, Assistant Prosecuting Attorney.

Reg #	Name	Loc. Address	Amount	Reason
13				
00156	Husarcik, Michael	12860 Mayfield Rd lot 114	\$1,699.00	Removed form park per Auditor's Office 12/14/2016

Also attach copy of the letter signed by all parties.

#### Action

Motion by Donna Borsi, seconded by James W. Dvorak to stricken the following taxes totaling \$1,699.00 from the Manufactured Home Tax Duplicate and delete the accounts from the tax accounting system.

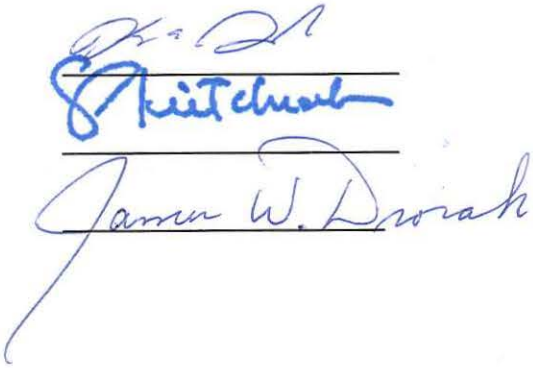
*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.*

*Motion carried.*

Being no further business to conduct it was moved by Donna Borsi to adjourn the September 13, 2021 BOR meeting at 10:20 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision

The image shows a handwritten signature in blue ink. The signature is written in a cursive style and is positioned above a horizontal line. Below the line, the name "James W. Dvorak" is printed in a serif font.

SEPTEMBER 13, 2021 BOR

MARTINCIC, LAURIE	11-209500	\$ 38.03	LH 2020
SPEAR, BEVERLY	10-165580	\$ 271.21	LH 2020
HOLZHEIMER, CAROLYN	26-073200	\$ 209.45	LH 2020
HAWLEY, DIANNE	26-066200	\$ 232.67	LH 2020
JURIC, OLIVER	30-095605	\$ 170.02	LH 2020
MIKUS, GEORGETTE & GERARD	15-102124	\$ 1.55	LH 2020
MIKUS, GEORGETTE & GERARD	15-102032	\$ 433.49	LH 2020
WANTZ, JOHN B	11-308500	\$ 21.45	LH 2020
CEKADA, GREGORY	02-059500	\$ 230.44	LH 2020
MUSACCHIO, CAYLA	00741	\$ 24.61	LH 2021
CORIELL, JOHN & JANET	29-034400	\$ 3.10	LH 2020
CORIELL, JOHN & JANET	29-034500	\$ 290.86	LH 2020
CHARLEBOIS, JEANNE ANN	02-420142	\$ 793.85	LH 2020
STROUD, RUSSELL	01-117842	\$ 418.77	LH 2020
HOLLERAN, THOMAS	26-213947	\$ 916.82	LH 2020
BONTRAGER, LETICIA & ALLEN	19-091121	\$ 183.85	LH 2020
BRICKER, SHARRON	01-117292	\$ 16.71	LH 2020
BRICKER, SHARRON	01-008500	\$ 138.29	LH 2020
TRASK, TIMOTHY S & TERRY L TRASK	12-064400	\$ 139.14	LH 2020
SPRINGER, MATTHEW & BRIDGETTE	02-270500	\$ 246.97	LH 2020
JONES, JAMES A & MARIE C	21-177088	\$ 450.64	LH 2020
HUGHES, RANDY & JODY EYRING	20-071037	\$ 277.87	LH 2020
GEER, JOCKO J	11-036990	\$ 174.20	LH 2020
WALKEER, DAVID	02-295100	\$ 442.85	LH 2020
PIVOVAR, PATRICIA (ET AL)	04-089600	\$ 82.40	LH 2020
PIVOVAR, PATRICIA (ET AL)	04-089700	\$ 216.05	LH 2020
WARD, TIMOTHY & JESSICA	21-048310	\$ 37.27	LH 2020
WARD, TIMOTHY & JESSICA	21-132430	\$ 225.70	LH 2020
		\$ 6,688.26	



**Christopher P. Hitchcock**  
Treasurer of Geauga County

May 27, 2020

Geauga County Auditor  
231 Main Street  
Chardon, OH 44024

Geauga County Board of Revision  
231 Main Street  
Chardon, OH 44024

**RECEIVED**

**AUG 11 2021**

Geauga County Auditor

**Re: Manufactured Homes to be Removed from Tax List and Duplicate**

Dear Gentlemen:

I have determined the balance on the following manufactured home accounts are uncollectible for the following reasons:

1. the owner is not able to be located
2. the home has been removed from the mobile home park
3. the home is in an unlivable condition

Ohio Revised Code Section 4503.06(H),(K) provides that: "If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination with the reasons to the county board of revision. If the board determines the amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list." Please consider the attached information and certify your determination back to the County Auditor by including a copy of this letter, its attachment and a copy of the Board of Revision's minutes considering this issue.

**APPROVED:**

  
Christopher P. Hitchcock  
Gauga County Treasurer

  
Kristen Rine  
Assistant Prosecuting Attorney

CPH:dt

Caroline Mansfield, Chief Deputy  
The Opera House • 211 Main Street • Suite 1-A • Chardon, Ohio 44024-1249  
(440) 279-2000 • FAX (440) 285-0940  
Donna S. Borsi, Deputy • Lois Danku, Deputy  
Josie Orosz, Deputy • Mary Kay Shea, Deputy  
Dorothy S. Thompson, Deputy

Reg.#	Name	Loc. Address	Amount	Reason
<b>13</b>				
00156	Husarcik, Michael	12860 Mayfield rd lot 114	\$1,699.00	Removed from park per Auditor's 12/14/16





July 29, 2021

**Christopher P. Hitchcock**  
Treasurer of Geauga County

Geauga County Auditor  
231 Main Street  
Chardon, OH 44024

Geauga County Board of Revision  
231 Main Street  
Chardon, OH 44024

**Re: Manufactured Homes to be Removed from Tax List and Duplicate**

Dear Gentlemen:

I have determined the balance on the following manufactured home accounts are uncollectible for the following reasons:

1. the owner is not able to be located
2. the home has been removed from the mobile home park
3. the home is in an unlivable condition

Ohio Revised Code Section 4503.06(H),(K) provides that: "If the county treasurer and the county prosecuting attorney agree that an item charged on the delinquent manufactured home tax list is uncollectible, they shall certify that determination with the reasons to the county board of revision. If the board determines the amount is uncollectible, it shall certify its determination to the county auditor, who shall strike the item from the list." Please consider the attached information and certify your determination back to the County Auditor by including a copy of this letter, its attachment and a copy of the Board of Revision's minutes considering this issue.

**APPROVED:**

Christopher P. Hitchcock  
Geauga County Treasurer

Kristen Rine  
Assistant Prosecuting Attorney

CPH:dt

Caroline Mansfield, Chief Deputy  
The Opera House • 211 Main Street • Suite 1-A • Chardon, Ohio 44024-1249  
(440) 279-2000 • FAX (440) 285-0940  
Donna S. Borsi, Deputy • Lois Danku, Deputy  
Josie Orosz, Deputy • Mary Kay Shea, Deputy  
Dorothy S. Thompson, Deputy



[illegible]