

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, September 14, 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, Chief Deputy Treasurer Caroline Mansfield 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.

General Business

Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39

Motion by Timothy C. Lennon, seconded by Charles E. Walder to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$3,512.12 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. IVERSEN, PETER	26-130350	\$153.32
	26-089850	\$208.57
2. PARNABY, WALTER	18-067500	\$92.11
	18-090697	\$1.73
	18-067400	\$74.73
3. LUCAS, JOAN	23-217330	\$102.76
4. LEMPONEN, CAROLE	04-089100	\$81.55
5. ROBINSON, SCOTT	06-121094	\$348.41
6. PORRELLO, MATTHEW	06-051730	\$240.43
7. PIRAS, FRANK/NORMA	15-065900	\$165.53
	15-101868	\$51.76
8. BYLER, WALLACE D.	25-010101	\$133.50
9. CLINE, KIM	11-384500	\$219.99
10. HORVATH, KELLY/BETTON AHMOD	01-118166	\$115.45
11. BERMAN, LORI	10-038700	\$165.44
12. GARDNER, JAMES	11-185500	\$213.95
13. NETZBAND, JUDY	11-241000	\$227.30
14. KURTZ, ROBERT	32-074050	\$112.13
15. KOSIE, ROBERT	20-071011	\$77.13
	20-032150	\$59.26
16. LEACH, BARBARA	11-289400	\$172.33
17. RUDICIL JEFF/JAMES	02-417620	\$333.08
18. LIONTI, MICHAEL	23-192720	\$161.66
	Totaling:	\$3,512.12

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon.

Motion carried.

Destroyed Properties Late Filings

11-095510 John M & Hope Fear

Motion by Charles E. Walder, seconded by Timothy C. Lennon to remit 50% of dwelling value for Tax Year 2019 due to dwelling damage by pipes by accepting The Destroyed Property Form filed September 3, 2020.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon.

Motion carried.

Board of Tax Appeal Review/Decision

Parcel: 10-009103

Case: #2019-1451

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 2019 Market Value as follows:

Current County Value	Stipulation	BOR Asking Value
\$2,796,600	\$2,700,000	\$2,400,000

Action

Motion by Charles E. Walder, seconded by Caroline Mansfield to adjust Tax Year 2019 Market Value to \$2,700,000.

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

The 2019-1454 was heard on August 10, 2020 in error and is being reheard today September 14, 2020. 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 2019 Market Value as follows:

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

Action

Motion by Charles E. Walder, seconded by Timothy C. Lennon to adjust Tax Year 2019 Market value to \$1,163,200.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon.

Motion carried.

Clerical Error Issue Pursuant O.R.C. 319.36

29-108061 Amy Withrow

A deed transfer caused the drop of Homestead Exemption by clerical error in 2013. Taxes were erroneously charged and collected for property 29-108061 for Tax Years 2013-2019 in the amount of \$2,990.52. Ohio Revised Code only permits a five year claw back, therefore requiring a refund for Tax Years 2013-2017. Total tax paid to be refunded is \$2,990.52 plus interest in the amount of \$459.35 totaling the refund of \$3,449.87.

Action

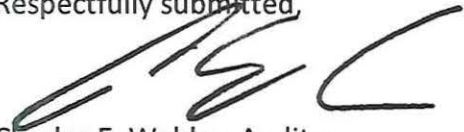
Motion by Caroline Mansfield, seconded by Timothy C. Lennon to approve the clerical error and approved the refund plus interest for Tax Years 2013-2017.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon.

Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 14, 2020 BOR meeting.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

