

**BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, September 28, 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: Auditor Charles E. Walder, County Treasurer Christopher P. Hitchcock and no party present for the Commissioner's office.

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

General Business

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

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for Tax Year 2019 totaling \$4,659.19 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

1. ICKEY, JANET	23-145700	\$15.55
2. GOLLINI, MICHAEL	11-120800	\$21.90
3. LINCOLN, PEGGY	26-026800	\$387.22
4. CARSON, CHRISTOPHER	26-213948	\$604.93
5. GRATTINO, WILLIAM	20-047700	\$247.54
6. LANDY, THOMAS	29-236700	\$159.87
7. SCHROETER, BRUCE	30-024011	\$102.50
8. COMING, MARK	02-420076	\$442.72
9. BERLIN, JENNIFER	02-378700	\$512.72
	02-299380	\$34.48
10. JSAW FAMILY LP2	23-276600	\$470.19
	23-341500	\$16.92
	23-327200	\$31.99
11. HUTTON, HOLLY	06-004200	\$43.30
		\$90.93
12. ABRUZZO INVESTMENTS INC	10-061950	\$60.01
	10-138300	\$244.30
	10-116300	\$250.22
	10-107780	\$109.80
	10-009600	\$228.90
13. CLEMENS, PAUL	01-117910	\$111.54
	01-024100	\$104.73
14. SCHALCOSKY	01-118133	\$323.00
15. PERKINS, DOUGLAS	01726	\$43.93
	Totaling:	\$4,659.19

*Voice vote, two ayes. Charles E. Walder and Christopher P. Hitchcock.  
Motion carried.*

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

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to deny the following late payment penalties for Tax Year 2019 totaling \$1270.35 due to being late in the last three years. Based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

16. CARSON, CHRISTOPHER      26-213948      \$1,270.35(DENY)

*Voice vote, two ayes. Charles E. Walder and Christopher P. Hitchcock.  
Motion carried.*

Tax Year 2019 Valuation Complaint Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

**02-283500 MM Washington LLC filed by KENSTON LSD, counter filed by MM Washington LLC**

Joseph Russo, Attorney representing the owner and Robert Brindza, Attorney for Kenston LSD was present. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1,246,900 yet they felt it is worth \$1,906,000 and asked them to explain to the Board why the value should be increased.

Mr. Brindza spoke on the sale of the property, conveyance fee statement, deed and tax lien date. Mr. Russo presented comparable sales, rent rolls, photos and estimate for parking lot improvements. He spoke on the decline of rental income by tenants due to the Covid Pandemic. Mr. Walder asked questions on the conveyance form, increase and decrease of received rental income, asked if an appraisal was completed on the property and if it was financed at purchase. Mr. Russo stated there was no appraisal completed and there is no loan on this property. Mr. Hitchcock questioned the arms-length transaction from 2020 and how the current COVID pandemic affects Tax Year 2019, the current year being evaluated. There were no further questions from either party involved or from the Board.

**Action**

After a review of all the testimony and all the other information available it was motion by Christopher P. Hitchcock, seconded by Charles E. Walder to increase the Market Value for Tax Year 2019 from \$1,246,900 to \$1,906,000 based on evidence presented.

*Voice vote, two ayes. Charles E. Walder and Christopher P. Hitchcock.  
Motion carried.*

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the September 28, 2020 BOR meeting.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Board of Revision

  
  
