

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, December 15, 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, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

Also Present: Deputy Auditor Rachel Blystone, Deputy Auditor Rob Stanton, and Appraiser John Paventi representing Integrity Appraisal Services.

Tax Year 2020 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

23-308900 Newbury Center LLC Counter filed by West Geauga LSD

Present, Attorney Darren Dowd representing the owner. Present, Attorney David Seed representing West Geauga Local School District. A picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$2,987,000 yet the owner feels it is worth \$2,240,000 and asked them to explain to the Board why the value should be reduced.

Attorney Dowd spoke about the retail shopping center, provided a rent roll document showing the reduction of rental income from current tenants. Auditor Walder questioned the rental increase to tenants, closure of a building and remediation of all tenants. Attorney Dowd responded to the answers stating they have an agreement between one tenant to make up the balance owed for 2020, and no agreements from the other tenants. No other questions from the Board. Attorney Seed questioned the county record, new construction, relief to the tax payer, and noted there was no appraisal presented. Both parties mutually decided to prepare a stipulation for the Board to vote at the next hearing. Auditor Walder explained to both parties in order to modify the complaint, an email must be submitted to the Board.

Action

After a review of the testimony and all other information available the Board tabled the hearing for a future date based on a stipulation agreement being provided by the parties.

General BusinessApproval of Minutes

Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the minutes from November 8, 2021 and November 10, 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 James W. Dvorak to remit and/or refund the following late payment penalties first half and second half for Tax Year 2020 \$22,102.09 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.

Board of Tax Appeals

10-056900

Park Centre LLC

Case # 21 A 000526

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 2020 Market Value as follows:

Current County Value	BTA Stipulation	BOR Complainant's Opinion of Value
\$456,000	\$430,000	\$350,000

Action

Motion by Caroline Mansfield, seconded by James W. Dvorak to adjust Tax Year 2020 Market Value to \$430,000.

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 December 15, 2021 BOR meeting at 9:28 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

James W. Dvorak
Caroline Mansfield
Charles E. Walder

15-Dec-21

BRODNIK, BRIAN	01-117942	\$	607.04	LH 2020
BRANDEL, MARK	01-007800	\$	304.35	LH 2020
KIROUAC, JASON & HOLLY	21-111150	\$	195.89	LH 2020
GREENLEAF LAND COMPANY	19-072851	\$	6,142.48	FH 2020
GREENLEAF LAND COMPANY	19-072851	\$	12,899.21	LH 2020
BERTOVIC, ROSIKA	01-117221	\$	134.26	LH 2020
BERTOVIC, ROSIKA	12-082261	\$	262.82	LH 2020
BERTOVIC, ROSIKA	19-018700	\$	76.21	LH 2020
BERTOVIC, ROSIKA	12-039000	\$	98.60	LH 2020
BERTOVIC, ROSIKA	25-027401	\$	117.86	LH 2020
BERTOVIC, ROSIKA	10-025100	\$	105.54	LH 2020
HAYES, LESLIE TRUSTEE	26-127340	\$	271.40	LH 2020
FRATERNAL ORDER OF EAGLES AERIE2436	02-420470	\$	84.21	LH 2020
FRATERNAL ORDER OF EAGLES AERIE2436	02-420711	\$	17.64	LH 2020
FRATERNAL ORDER OF EAGLES AERIE2436	03-019063	\$	202.67	LH 2020
FRATERNAL ORDER OF EAGLES AERIE2436	03-004400	\$	27.61	LH 2020
WIEBERG, SANDRA	23-095000	\$	53.73	LH 2020
WARTLUFT, DYLAN	15-102642	\$	108.36	LH 2020
MCBRIDE, ANNE D	01-093851	\$	83.42	LH 2020
SIMONE, DEBORAH	10-164705	\$	123.58	LH 2020
SMITH, WILLIAM	23-116200	\$	125.50	LH 2020
BERTOLONE, MICHAEL & TANIA	15-102595	\$	59.71	LH 2020
		\$	22,102.09	

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, December 20, 2021 at 9:05 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, County Treasurer Christopher P. Hitchcock, and County Commissioner James W. Dvorak.

Also Present: Deputy Auditor Rachel Blystone, and Deputy Auditor Rob Stanton.

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

23-308900 Newbury Center LLC Counter filed by West Geauga LSD continuance from December 15, 2021


Action

After a review of the stipulation provided between both parties, it was Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to reduce the Tax Year 2020 Market Value from \$2,987,000 to \$2,628,100 based on the stipulation agreement.

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

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the December 20, 2021 BOR meeting at 9:07 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision

