

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, February 7, 2022 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, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak. County Treasurer Christopher P. Hitchcock replaced Chief Deputy Treasurer Caroline Mansfield at 9:10 a.m.

Also Present: ADP Chief Deputy Administrator Frank Antenucci, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, and Deputy Auditor Rob Stanton.

Observers by Webex: Gail Roussey from the League of Women Voters.

Let the record note the hearings are digitally recorded.

**03-017800 Timothy & Amy Scarl filed by Owner**

Present, owner Tim Scarl was sworn in by Charles E. Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$192,500 yet he feels it is worth \$165,800 and asked him to explain to the Board why the value should be reduced.

Mr. Scarl provided his testimony regarding the cash sale price, condition of the property, and comparable sales. Auditor Walder questioned the owner if he obtained an appraisal, if there was a personal or business relationship to the seller prior to purchase. The owner answered no to both questions asked by the Auditor.

**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 2021 Market Value from \$192,500 to \$165,800 based on a sale.

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

*Motion carried.*

**22-001900 REO Investments LLC filed by Owner**

Present, owner Frank Dinardo was sworn in by Charles E. Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$113,100 yet he feels it is worth \$66,200 and asked him to explain to the Board why the value should be reduced.

Mr. Dinardo provided his testimony regarding the arms-length transaction, that the property was advertised in the open market, and he went under contract for \$66,200. He reviewed the comparable analysis data, and the property record card data. Auditor Walder questioned the owner if he obtained an appraisal, if there was a personal or business relationship to the seller prior to purchase. The owner answered no to both questions asked by the Auditor.

**Action**

After a review of the testimony and all other information available it was Motion by Caroline Mansfield, seconded by James W. Dvorak to reduce the Tax Year 2021 Market Value from \$113,100 to \$66,200 based on a sale.

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

*Motion carried.*

**29-107875 Riverbend Realty Investors LTD filed by Owner**

Present, Attorney Steven Maier representing the owner. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$101,900 yet he feels it is worth \$52,400 and asked him to explain to the Board why the value should be reduced.

Attorney Maier presented evidence on the date of purchase, purchase price, conveyance fee statement, affidavit, arms-length transaction, and vacancy. Auditor Walder questioned the attorney on the difference in price between the conveyance fee statement and contract. Attorney Maier explained to the board what was included for personal property.

**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 reduce the Tax Year 2021 Market Value from \$101,900 to \$52,400 based on a sale.

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

Integrity Services Inc Representing

Tax Year 2021 Valuation Complaints in Lieu of Formal Hearings. Let the record reflect the following are based on the recommendation of Integrity Services Inc.

**15-000750 Thomas J & Deborah Yerick filed by Owner**

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to reduce the Tax Year 2021 Market Value from \$193,400 to \$181,600 based on comparables and appraiser review.

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

General Business

Approval of Minutes

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to approve the minutes from January 10, 2022.

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

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

Motion by James W. Dvorak, seconded by Charles E. Walder to remit and/or refund the following late payment penalties for Tax Year 2020 \$1,457.06 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

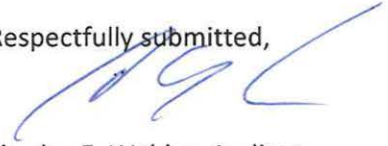
FEBRUARY 7, 2022 REMISSION OF PENALTY

LEWANDOWSKI, EDWARD J & THERESA M	01-118348	\$448.55	FH 2020
MONGELL, JOSEPH	02-330705	\$899.10	LH 2020
SHEROD, TIMOTHY	11-202800	\$14.13	LH 2020
WIDLICKA, WILLIAM	23-183300	\$95.28	LH 2020
	Totaling:	\$1,457.06	

*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 February 7, 2022 BOR meeting at 9:24 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision



James W. Dyrnak  
