

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, March 28, 2022 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, County Treasurer Christopher P. Hitchcock, and County Commissioner James W. Dvorak.

Present: Appraiser John Paventi representing Integrity Appraisal Services, Inc., Fiscal Office Manager Pam McMahan, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, and Deputy Auditor Rob Stanton.

Present on Webex: ADP Chief Deputy Administrator Frank Antenucci, Gail Roussey, and Byron W. Childs.

Administrative Error

25-80023 DJR Well Services Inc reported to Ohio Department of Natural Resources

The property principal use is oil and gas well. There was an administrative error reporting the mineral rights number of barrels incorrectly on Form 10 to The Department of Natural Resources for Tax Year 2020 totaling 3783.90 and the corrected amount is 383.89.

Action

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to accept the revised number of barrels for Tax Year 2020 from 3,784 to 384 based on information provided.

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

Motion carried.

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

32-063900 Byron W Childs & Neal L Shirk filed by owner

Present, owner Byron W. Childs was sworn in by Charles E. Walder. Present, John Paventi representing Integrity Appraisal Services, Inc. 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 \$102,100 yet the owner feels it is worth \$59,800 and asked him to explain to the Board why the value should be reduced.

Mr. Childs questioned the value history, updates, and exterior structure. Appraiser Paventi spoke on appraised value, condition of the building, renovations, and sales of the property. Auditor Walder stated the school district can file based on the sale of the commercial property using the sale as the best indicator of value. Treasurer Hitchcock questioned the owner about the value, improvement and purchase of the property.

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 not reduce the Tax Year 2021 Market Value from \$102,100 to \$59,800 based on information provided.

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

Motion carried.

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

21-172298 Michael G & Denise C Blackley filed by owner

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to reduce the Tax Year 2021 Market Value from \$333,300 to \$300,000 based on an informal agreement.

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

Motion carried.

25-110400 & 25-110500 Thomas G & Lucinda Gazley filed by owner

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to reduce the Tax Year 2021 Market Value from \$124,700 to \$75,000 based on a sale.

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

Motion carried.

Withdrawal Complaints

10-024700 Kristine J Neece Trustee

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to accept the withdrawal requested per owner by written notice.

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

Motion carried.

12-095251 Daniel D Jr & Ada B Mast

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to accept the withdrawal requested per the owner by phone on March 9, 2022 at 4:01 p.m. and written notice.

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 March 14, 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 and 2021 \$9,403.49 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, 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 March 28, 2022 BOR meeting at 9:29 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



Abstain

28-Mar-22

BUSTARDO, FLORENCE F	21-039440	\$	244.23	FH 2021
DBR PROPERTIES	11-268350	\$	326.31	FH 2021
LESLIE, RUTH	30-041957	\$	114.45	FH 2021
YAKOVAC, PHILIP	02-270111	\$	28.17	FH 2021
YAKOVAC, PHILIP	02-270110	\$	309.13	FH 2021
TUTTLE, PATRICIA	10-164767	\$	174.91	FH 2021
SHANTY, PATRICIA	12-065500	\$	88.65	FH 2021
KARDAMIS, JEFFREY	21-043751	\$	272.82	FH 2021
KADIS, GARY M	26-166000	\$	104.18	FH 2021
INTIHAR, RAYMOND	21-127100	\$	160.27	LH 2020
VANBOXEL, KYLE	15-043800	\$	53.54	LH 2020
FINIZIA, THERESE	11-098200	\$	245.53	LH 2020
FINIZIA, THERESE	11-098200	\$	116.92	FH 2020
RFR & J LLC	29-049100	\$	929.19	FH 2020
ALBINO, CARMEN	05-027000	\$	467.08	FH & LH 2020
OTERO, THEODORE & KELLY	01-118909	\$	696.82	FH 2021
RAMSKI, BELINDA E	20-071023	\$	24.04	FH 2021
ADAMIC, JEANANNE B	04-000400	\$	4.34	FH 2021
ADAMIC, JEANANNE B	04-000200	\$	69.69	FH 2021
PEEL INVESTMENTS LLC	21-127350	\$	234.60	FH 2021
ALLEN, KATHLEEN	06-003600	\$	177.62	FH 2021
RAEBURN, THOMAS M & LORRAINE	32-025200	\$	155.54	LH 2020
KOBICK, DAVID G	02-199600	\$	505.15	FH 2021
ROSNER IRVING & ILEEN	26-214087	\$	715.60	FH 2021
BILL, ANN MARIE C	02-421416	\$	137.55	FH 2021
REESE, LORRAINE A	21-176814	\$	90.96	FH 2021
BULMAN, ROBERT T	15-102566	\$	0.75	FH 2021
BULMAN, ROBERT T	15-101982	\$	1.19	FH 2021
BULMAN, ROBERT T	15-098700	\$	2.38	FH 2021
MITCHELL, CHARLES S	26-064350	\$	244.59	FH 2021
JOHNSON NEIL M	06-050100	\$	82.27	FH 2021
JOHNSON NEIL M	06-120611	\$	68.90	FH 2021
BARRES, DONNA & GEOFFREY	32-074234	\$	64.92	FH 2021
STERLING, ELIZABETH	29-033250	\$	161.66	FH 2021
FAKULT, JAMES	25-018800	\$	183.23	FH 2021
HALLEEN, KEITH	15-034800	\$	147.49	FH 2021
FRIEDMAN-PETKO, NANCY	26-053265	\$	40.02	FH 2021
FRIEDMAN-PETKO, NANCY	26-053266	\$	313.90	FH 2021
JONES, GARY	02-179308	\$	439.12	FH 2021
JONES, GARY	02-420745	\$	15.97	FH 2021
COLEMAN, KATHLEEN A	26-203542	\$	571.77	FH 2021
HOWSON, JONATHON	10-099110	\$	126.32	FH 2021
WATTERSON CATHERINE	02-421100	\$	491.72	FH 2021
		\$	9,403.49	