

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, April 11, 2022 at 9:02 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 Administrator to the Board of Commissioners Gerry Morgan.

Present: ADP Chief Deputy Administrator Frank Antenucci, Fiscal Office Manager Pam McMahan, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, and Deputy Auditor Rob Stanton.

Present: Public was not present by Webex or in person.

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.
Let the record note the hearings are digitally recorded.

04-073100 Lori A Robertson Trustee

Robert A. Johnson Jr. was sworn in by Charles E. Walder and 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 \$187,100 yet the owner feels it is worth \$150,000 and asked him to explain to the Board why the value should be reduced.

Mr. Johnson and his wife purchased the home in 1987. He spoke on the interior and exterior of the home, view of the wooded land, potential future sale of the property, and tree demolition of the adjoining property. Auditor Walder asked Mr. Johnson if he had spoken to the owner regarding intention to clean up property. The owner responded that the neighbor's son stated there would be no plan for future cleanup of all the property. Deputy Auditor Stanton questioned the distance of the tree line. Auditor Walder had Deputy Stanton visit the property to confirm tree demolition and questioned if the neighboring property was on CAUV. Treasurer Hitchcock stated it's the owner's property, questioned the value of the landscape if a fence was built, how the owner determined the value, and asked if he had contacted a realtor. Administrator Morgan asked if the property was a clear cut. Auditor Walder spoke on a case law regarding neighboring impact does affect market ability of a property. The owner stated there was only one sale in the neighborhood. There were no further questions by the Board.

After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to reduce the Tax Year 2021 Market Value from \$187,100 to \$168,400 based on information provided.

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

General Business

Approval of Minutes

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to approve the minutes from March 28, 2022.

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

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

Motion by Charles E. Walder, seconded by Gerry Morgan to remit and/or refund the following late payment penalties for Tax Year 2021 and 2022 \$6,916.10 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

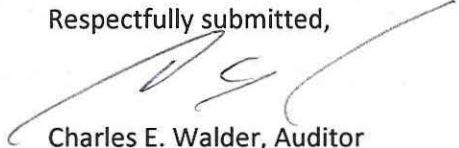
See Attached List

Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.
Motion carried.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the April 11, 2022 BOR meeting at 9:34 a.m.

James W. Dorak
Christopher P. Hitchcock
Gerry Morgan

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

Remission of Penalty

11-Apr-22

HOUSTON, JEAN A	16-029000	\$	372.46	FH 2021	
CASTLE, BONNIE	01-092000	\$	180.12	FH 2021	
BEYER, SHAN	02-029700	\$	280.20	FH 2021	
CLARK, THOMAS	01-117274	\$	239.40	FH 2021	
MIKULA, ROBERT	11-380380	\$	264.81	FH 2021	
OHIO MAPLE SUGARBUSH FARMS LLC	12-026400	\$	87.74	FH 2021	
OHIO MAPLE SUGARBUSH FARMS LLC	12-095181	\$	18.09	FH 2021	
WALLACE, TEDDI	11-359400	\$	103.71	FH 2021	
SHIRKMAN, ANNE	02-283600	\$	255.34	FH 2021	
TAUPIEKA, CHESTER	26-214227	\$	444.59	FH 2021	
KELLY, DAVID & MARTHA	23-120350	\$	189.12	FH 2021	
14500 SPERRY RD LLC	23-217200	\$	51.54	FH 2021	
JUBA, DAVID	26-214078	\$	3.59	FH 2021	
JUBA, DAVID	26-074400	\$	160.90	FH 2021	
WOODIE, RONALD C & SUSAN L	*00132	\$	19.30	FH 2022	MANUFACTURED HOME
MAHER, CORY	02-019600	\$	138.30	FH 2021	
MAHER, CORY	02-019750	\$	498.07	FH 2021	
SCHNEIDER, KURT	22-023300	\$	5.15	FH 2021	
SCHNEIDER, KURT	22-023400	\$	92.37	FH 2021	
ERBEZNIK, RICHARD	20-067250	\$	92.16	FH 2021	
LENNON, JOHN	26-176100	\$	234.85	FH 2021	
LENNON, JOHN	26-176000	\$	1.51	FH 2021	
LENNON, JOHN	26-101000	\$	45.97	FH 2021	
LENNON, JOHN	26-100900	\$	50.05	FH 2021	
LENNON, JOHN	26-100200	\$	72.56	FH 2021	
LENNON, JOHN	26-100100	\$	55.34	FH 2021	
LENNON, JOHN	26-100000	\$	26.97	FH 2021	
LENNON, JOHN	26-072900	\$	295.38	FH 2021	
LENNON, JOHN	26-100400	\$	231.15	FH 2021	
LENNON, JOHN	26-152900	\$	157.97	FH 2021	
LENNON, JOHN	26-100300	\$	458.29	FH 2021	
LENNON, JOHN	26-101300	\$	45.45	FH 2021	
LENNON, JOHN	26-101100	\$	13.05	FH 2021	
MEASURES, WILLIAM	02-419407	\$	297.70	FH 2021	
CHELM, ELIZABETH	10-165551	\$	266.60	FH 2021	
SHIEFF, LILLIAM	10-134400	\$	2.29	FH 2021	
NICHOLS, PAUL	25-025600	\$	104.67	FH 2021	
NICHOLS, PAUL	25-025700	\$	11.70	FH 2021	
LAWSON, EDWARD	20-044550	\$	139.10	FH 2021	
ENGLERT, CAROL	05-011120	\$	89.36	FH 2021	
ENGLERT, CAROL	05-011130	\$	0.86	FH 2021	
ENGLERT, CAROL	05-049600	\$	0.44	FH 2021	
DUDINSKY THOMAS	19-006700	\$	85.63	FH 2021	
DUDINSKY THOMAS	19-039000	\$	104.79	FH 2021	
DUDINSKY THOMAS	19-072817	\$	23.59	FH 2021	
DUDINSKY THOMAS	19-023100	\$	82.56	FH 2021	
DIPLACITO NICK	01-118304	\$	185.33	FH 2021	
DIPLACITO NICK	01-118305	\$	182.72	FH 2021	
LYONS NANCY H	11-236400	\$	153.26	FH 2021	
		\$	6,916.10		