

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, May 23, 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 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, Deputy Auditor Rob Stanton, and John Paventi from Integrity Appraisal Services.

Public Present by Webex: Ron Leyde, Caroline Mansfield, David Rose, Bella Qorri, and Mary Kolcum.

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

Filed by Allen E Segedy on 3 Parcels

02-324699 Allen E Segedy

02-324700 Allen E Segedy & Arthur E Segedy Jr TOD

02-324701 Arthur E Segedy Jr TOD

Present, owner Allen E. Segedy 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 parcels in question valued at \$182,500 yet the owner feels they are worth \$147,600 and asked him to explain to the Board why the value should be reduced.

Mr. Segedy stated parcels went to sheriff sale and his sister purchased the properties. He stated that the County destroyed his house and he is a person of disabilities. Auditor Walder stated the owner needed to be sworn in before the hearing continues. Mr. Segedy's property backs up to Canyon Lakes. Mr. Segedy has been back and forth with the Commissioner's office about the damage to his home. Mr. Segedy speaks about 8.57 ac property sold for \$100,000 on the same street within the last year and 1.37 ac property that sold for \$103,000. He stated he is here to complain about his destroyed property. Auditor Walder asked if the owner provided evidence prior to the hearing, there are rules in place to submit evidence. Mr. Segedy stated he is not everyone else, he's better than some people and less than some people. Auditor Walder stated all complainant's need to submit the evidence 5 days prior to the hearing, to provide copies to the Board so the decision is based on an educated decision not an off the cuff decision. Treasurer Hitchcock stated Mr. Segedy could not just leave his information with the office. Auditor Walder explained to Mr. Segedy about the information Appraiser Paventi would be presenting to the Board regarding the property. Appraiser Paventi spoke on comparable sales in the area, and recommended a value of \$25,100 for 02-324699, \$95,500 for 02-324700, and \$25,100 for 02-324701. Auditor Walder stated the Board is recommending a lower value than the owner requested. Treasurer Hitchcock stated it would not be in the owner's best interest to leave the documents, the complaint filed is the sole reason for the hearing. Mr. Segedy said "we are not done with this hearing. People don't come to see my house, and people die." Mr. Hitchcock thanks the owner for his service, the owner replied he didn't want to go, he couldn't get a college deferment." The hearing ended.

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 \$182,500 to \$88,100 based on testimony and information provided.

Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

02-000200, et al. Mary A Briggs 24 Parcels Case Number 714189 filed by the owner

Present, owner Mary Briggs 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 parcels in question valued at \$3,000 yet the owner feels they are worth \$650 and asked her to explain to the Board why the value should be reduced.

Ms. Briggs testified to purchasing most of the lots from an Auditor's sale. Ms. Briggs spoke on values of purchase, Bainbridge zoning (correction Board of Zoning appeals) sewer, water table, taxes, and homelessness. Auditor Walder questioned if the properties were buildable, does it have water and sewer. Treasurer Hitchcock stated the owner has failed to pay taxes and has been delinquent for decades, asked if anyone forced her to purchase the properties. Ms. Briggs responded no. Auditor Walder questioned lot size, contiguous land, combine properties, and questioned if the properties have been advertised for sale. Auditor Walder stated that land has nominal value, value is looked at currently in time not in the past or future. Appraiser Paventi completed a field review, explained comparable sales, and recommended a reduction on two parcels due to roadway size. No further questions from the Board.

Action

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 parcel 02-420204 Tax Year 2021 Market Value from \$300 to \$100 based on testimony, evidence provided, and appraiser recommendation. 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 parcel 02-420358 Tax Year 2021 Market Value from \$500 to \$100 based on testimony, evidence provided, and appraiser recommendation. After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to not reduce the remaining parcels Tax Year 2021 Market Value.

Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

07-004950 David Marecki Counter filed by Riverside LSD

Present, owner David Marecki was sworn in by Charles E. Walder. Present, Attorney David Rose representing Riverside LSD. 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 \$238,400 yet the owner feels it is worth \$169,000 and asked him to explain to the Board why the value should be reduced.

The hearing was suspended by the Board of Revision as the appraiser for the owner was not present. This hearing will be rescheduled for another date.

Action

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to suspend the hearing.

Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

13-014650 Rollin G Cooke III Counter filed by Chardon LSD

Present, owner Rollin G Cooke III and third-party Laura Cooke were sworn in by Charles E. Walder. Present, Attorney Peter Zawadski representing Chardon LSD. 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 \$265,200 yet the owner feels it is worth \$70,000 and asked them to explain to the Board why the value should be reduced.

Ms. Cooke printed four copies for evidence, Mr. Walder asked if this was submitted prior, she stated no. Auditor Walder asked the school attorney if he was hesitant on accepting the evidence. Attorney Zawadski reviewed the documents and allowed the evidence to be submitted. Three years ago, the property was purchased under land contract, the property was shut down due to a septic issue. The owner purchased the property and explained about the disrepair of the interior and the septic system issue and how much it would cost in repairs and new septic system. Auditor Walder asked where the property was located. Attorney Zawadski questioned the owner; how did you come to acquire the property, how did you know

it was for sale, was it ever marketed for sale, how did you come up with a \$50,000 value. Mr. Cooke stated Goodie was under land contract, with the original owner Ebosh, whom the current owner purchased the property from. Did you have contact with Goodie, were you related to the seller. The owner negotiated with one person and they accepted the offer. Did you get any other properties or consideration with this purchase? The owner replied no. Why did you buy a dilapidated building? The owner stated "that's what I do." Questioned the title policy the owner presented as evidence. Auditor Walder asked about the equipment that was removed from the property and explain how the owner got the equipment back. Auditor Walder asked if there was a mortgage or appraisal done on the property before purchase, the owner said no, and Auditor Walder questioned the Conveyance Statement. Treasurer Hitchcock stated it is not an arm's length transaction, but a bona fide sale and asked Attorney Zawadski what his definition of an arm's length transaction is. Ms. Cooke said they hope to have the repairs completed to increase the value, and Mr. Cooke said within a year. Auditor Walder asked if any permits have been pulled, the owner responded no due to the septic issue. Ms. Cooke stated there is black mold that needs to be removed and they will file paperwork for permits for water, etc. Attorney Zawadski stated that with a value increase it would benefit the school. It was motion by Christopher P. Hitchcock, seconded by Gerry Morgan to accept the owner evidence submitted to the Board. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by Gerry Morgan to reduce the Tax Year 2021 Market Value from \$265,000 to \$77,300 based on a sale.

Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

14-017800, et al. Mary A Briggs 19 Parcels Case Number 714190 filed by the owner

Mary Briggs 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 \$1,900 yet the owner feels they are worth \$475 and asked her to explain to the Board why the value should be reduced.

Ms. Briggs testified regarding the 100-year flood plain, sewer tie in, wetlands disturbance, and provided evidence to the Board. Appraiser Paventi spoke on minimal sales data comparables and the value accurately reflects the market. Treasurer Hitchcock speaks about unpaid taxes by the owner, failing the community, and to take advantage of assistance in Geauga County. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to not reduce the Tax Year 2021 Market Value from \$1,900 to \$475 based on testimony, evidence provided, and appraiser recommendation.

Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

23-204100, et al. Mary A Briggs 3 Parcels Case Number 714186 filed by the owner

Mary Briggs 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 parcels in question valued at \$3,700 yet the owner feels they are worth \$250 and asked her to explain to the Board why the value should be reduced.

Ms. Briggs purchased the one property on Main Street sight unseen and did not verify sales surrounding the property. Appraiser Paventi spoke on road access, comparable sales, and recommended a reduction. Auditor Walder stated the sales were on surrounding properties not of contiguous nature of any parcel, he only looked at stand-alone parcels, and the State says the best indicator of value is a sale. Ms. Briggs stated the parcel on Idlewood is landlocked. Appraiser Paventi stated the parcel is landlocked and a comparable property similar in size sold for \$300.00 and he recommended a reduction. Ms. Briggs property on Ravenna Road is across the street from Punderson, each party on both sides of the property were approached to purchase but did not want it. Appraiser Paventi, stated the property has street access, spoke on comparable sales, and recommended to hold the value. Ms. Briggs spoke on the taxes currently

on the property, the property does have value, and was marketed for sale. No further questions from the Board.

Action

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 \$3,700 to \$2,100 based on testimony, information provided, and appraiser recommendation.

Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

General Business

Approval of Minutes

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to approve the minutes from April 25, 2022.

Voice vote, 2 ayes. Charles E. Walder, and Christopher P. Hitchcock. 1 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 first half for Tax Year 2021 and 2022 \$16,839.80 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:
See Attached List

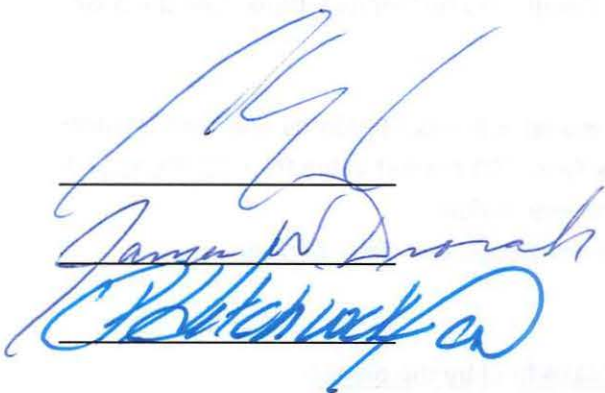
Voice vote, 3 ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.

Motion carried.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the May 23, 2022 BOR meeting at 12:00 p.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

The block contains two handwritten signatures in blue ink. The top signature is a stylized, cursive signature that appears to be "Christopher P. Hitchcock". Below it is another signature, also in blue ink, which is less legible but appears to be a second name. Both signatures are written over a horizontal line.

DO NOT NEED BOR APPROVAL

23-May-22

CHESTERFIELD LANE HOME OWNERS ASSOC	11-388910	\$	8.45	FH 2021	
MCKENNA, LAURA	26-117560	\$	1,767.50	FH 2021	
GIORDANO, NALLY JANET TRUSTEE	29-107677	\$	482.22	FH 2021	
PORFILO, RALPH	06-120951	\$	273.97	FH 2021	
WALTERS, WAYNE JR	11-139800	\$	196.79	FH 2021	
WILKINSON PATRICK AND SARAH	10-165313	\$	14.40	FH 2021	
HIGH STREET CAPITAL PARTNERS	19-072851	\$	7,807.79	FH 2021	
JCJ INVESTMENTS LLC	04-150632	\$	688.42	FH 2021	
WEIDUS, JOSHUA	23-257200	\$	17.89	FH 2021	
REED, JOHN P TRUSTEE	26-203300	\$	1,924.97	FH 2021	
COOLEY, ANNE MARIE	10-144100	\$	153.57	FH 2021	
KLER, MICHAEL & VIRGINIA	23-320212	\$	266.57	FH 2021	
CALLAHAN, CHRISTOPHER	11-250500	\$	200.28	FH 2021	
ROWLAND, SHARON & ROBERT	26-084500	\$	268.98	FH 2021	
INTIHAR, VICTORIA	01940	\$	82.08	FH 2022	MAN. HOME
SANKOVICH, DYANA B	23-230900	\$	46.39	FH 2021	
SANKOVICH, DYANA B	14-021900	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-022000	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-022400	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-030400	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-043500	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-043600	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-054500	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-066300	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-066400	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-085700	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-085800	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-092400	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-092500	\$	0.12	FH 2021	
SANKOVICH, DYANA B	14-070800	\$	0.20	FH 2021	
SANKOVICH, DYANA B	14-011100	\$	0.32	FH 2021	
SANKOVICH, DYANA B	14-090100	\$	0.08	FH 2021	
SANKOVICH, DYANA B	14-001300	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-001400	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-022500	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-022600	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-039200	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-039300	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-044400	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-060000	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-060100	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-070900	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-073300	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-073400	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-074200	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-074300	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-074400	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-074500	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-083400	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-083500	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-090000	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-022100	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-022200	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-025100	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-025200	\$	0.52	FH 2021	
SANKOVICH, DYANA B	14-050100	\$	0.83	FH 2021	
SANKOVICH, DYANA B	14-051000	\$	0.83	FH 2021	

SANKOVICH, DYANA B	14-023400	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-023500	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-049900	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050000	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050200	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050300	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050500	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050600	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050800	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050900	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-052900	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-053000	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-091600	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-091700	\$	0.83	FH 2021
SANKOVICH, DYANA B	14-050400	\$	12.03	FH 2021
SANKOVICH, DYANA B	21-141600	\$	28.28	FH 2021
HERITAGE HILLS RV PARK LLC	16-064472	\$	928.73	FH 2021
HERITAGE HILLS RV PARK LLC	16-078023	\$	214.48	FH 2021
BOVEINGTON, ROBERT & SALLY	11-143500	\$	129.91	FH 2021
PACE, WENDY D	29-016000	\$	15.40	FH 2021
ANGELO GORDON & CO LP	10-108320	\$	1,283.30	FH 2021
		\$	16,839.80	