

**BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, June 6, 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.

Also Present: Chief Deputy Administrator Frank Antenucci, Chief Deputy Treasurer Caroline Mansfield, Fiscal Office Manager Pam McMahan, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie Mckenzie, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, and Appraiser John Paventi from Integrity Appraisal Services.

Present by Webex: Ron Leyde, Josh Williams, Chris Cardinale, and Frank Dinardo.

Charles E Walder left the hearing at 11:00 a.m. and the alternate Frank Antenucci was the replacement. Christopher P. Hitchcock left the hearing at 11:00 a.m. and the alternate Caroline Mansfield was the replacement.

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

**02-179316 Frank C Cardinale filed by owner**

Present, Frank Cardinale, owner, was sworn in by Auditor 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 \$411,800 yet the owner feels it is worth \$352,600 and asked him to explain to the Board why the value should be reduced.

Prior to the hearing, a negotiated value of \$355,000 was agreed upon between the Auditor's office and the owner. Auditor Walder stated Deputy Auditor Rob Stanton presented an offer and negotiated with the owner. Mr. Cardinale spoke on property documentation comparables he submitted as evidence and questioned how the value of his property was determined. Auditor Walder spoke on methodology, science analysis, and recent sales analysis are all part of determining value. Appraiser Paventi stated the property was in good condition, quality, style, and opinion of value. No further questions from the Board.

**Action**

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Charles E. Walder to reduce the Tax Year 2021 Market Value from \$411,800 to \$355,000 based on testimony and information provided.

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

*Motion carried.*

**04-092100 DNL Capital LLC filed by owner**

Present, David Leichtman, owner, and Kevin Leichtman, manager, were sworn in by Auditor Walder. Present, Attorney David King representing the owner. 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 \$20,500 yet the owner feels it is worth \$18,940 and asked them to explain to the Board why the value should be reduced.

Attorney King testified regarding the purchase agreement on the four parcels purchased, lot acreage, history of the manufactured home park and duplex, prior owner information, and the negotiations of value. David Leichtman spoke on the septic system functionality, judgement on the property against the prior owner, water system, property maintenance, zoning issues, and permits. Auditor Walder questioned the well issues on all parcels. Appraiser Paventi questioned the owner about the buildings and prior

demolition on the properties. Treasurer Hitchcock stated the record of sale price was provided in the testimony. No further questions from the Board.

**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 \$20,500 to \$18,900 based on testimony.

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

*Motion carried.*

**04-092200 DNL Capital LLC filed by owner**

Present, David Leichtman, owner, and Kevin Leichtman, manager, were sworn in by Auditor Walder. Present, Attorney David King representing the owner. 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 \$251,900 yet the owner feels it is worth \$76,702 and asked them to explain to the Board why the value should be reduced.

Attorney King testified regarding the purchase agreement on the four parcels purchased, lot acreage, history of the manufactured home park and duplex, prior owner information, and the negotiations of value. David Leichtman spoke on the septic system functionality, judgement on the property against the prior owner, water system, property maintenance, zoning issues, and permits. Auditor Walder questioned the well issues on all parcels. Appraiser Paventi questioned the owner about the buildings and prior demolition on the properties. Treasurer Hitchcock stated the record of sale price was provided in the testimony. No further questions from the Board.

**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 \$251,900 to \$76,700 based on testimony.

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

*Motion carried.*

**04-092300 DNL Capital LLC filed by owner**

Present, David Leichtman, owner, and Kevin Leichtman, manager, were sworn in by Auditor Walder. Present, Attorney David King representing the owner. 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 \$28,600 yet the owner feels it is worth \$4,698 and asked them to explain to the Board why the value should be reduced.

Attorney King testified regarding the purchase agreement on the four parcels purchased, lot acreage, history of the manufactured home park and duplex, prior owner information, and the negotiations of value. David Leichtman spoke on the septic system functionality, judgement on the property against the prior owner, water system, property maintenance, zoning issues, and permits. Auditor Walder questioned the well issues on all parcels. Appraiser Paventi questioned the owner about the buildings and prior demolition on the properties. Treasurer Hitchcock stated the record of sale price was provided in the testimony. No further questions from the Board.

**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 \$28,600 to \$4,700 based on testimony.

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

*Motion carried.*



**06-120650 Jason Gregory & Christina Leigh Sage filed by owner**

Negotiated valuation adjustment between owner and the Auditor's Office was not heard and is rescheduled for June 27, 2022.

**11-256900 Armand R & Maria J Dinardo Trustees filed by owner**

Present, Armand Dinardo, owner, was sworn in by Administrator Antenucci and a picture of the subject property was verified. Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$43,800 yet the owner feels it is worth \$5,000 and asked him to explain to the Board why the value should be reduced.

Mr. Dinardo spoke on the towers located on the property, stated the building is used for storage, easement issues, gas lines from the utility company, wetlands, and sewage water. Administrator Antenucci questioned if the owner had any documents to submit. Appraiser Paventi referenced parts of the property have unusable acreage due to an easement and towers. Deputy Auditor Rob Stanton spoke on the prior transfer. No further questions from the Board.

**Action**

After a review of the testimony and all other information available it was Motion by Caroline Mansfield, seconded by Frank Antenucci to reduce the Tax Year 2021 Market Value from \$43,800 to \$19,500 based on testimony and information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

**11-361800 Dinardo Companies Inc filed by owner**

Present, Frank Dinardo, owner, was sworn in by Administrator Antenucci and a picture of the subject property was verified. Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$238,000 yet the owner feels it is worth \$157,000 and asked him to explain to the Board why the value should be reduced.

Administrator Antenucci verified the parcel address, questioned if the property was offered to other parties, and questioned the purchase contract. Mr. Dinardo stated a for sale sign was located on the property. He stated the purchase price was \$150,000, the dwelling was vacant for several years due to probate issues and discussed the family history of the prior owner. Deputy Auditor Rob Stanton spoke on the prior transfer. Appraiser Paventi questioned the sale, vacancy, condition, and repairs of the property currently. No further questions from the Board.

**Action**

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$238,000 to \$180,000 based on information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

**11-389358 James & Rhonda Dennis filed by owner**

Present, Rhonda Dennis, owner, was sworn in by Auditor 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 \$221,900 yet the owner feels it is worth \$170,000 and asked her to explain to the Board why the value should be reduced.

Mrs. Dennis provided the purchase agreement, spoke on the property zoning, interior construction, plumbing, floor plans, and prior variance on the property. Auditor Walder questioned the purchase date, how the property was marketed, and asked if an appraisal was completed on the property. Commissioner Dvorak questioned the purchase price. Appraiser Paventi questioned the appraisal value, data, draw by the bank, time of completion, and variance of the property. No further questions from the Board.

**Action**

After a review of the testimony and all other information available it was Motion by James W. Dvorak, seconded by Christopher P. Hitchcock to reduce the Tax Year 2021 Market Value from \$221,900 to \$170,000 based on testimony and information provided.

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

*Motion carried.*

**11-182800 Joshua A Williams filed by owner**

Present, Joshua Williams, owner, was sworn in by Auditor 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 \$175,100 yet the owner feels it is worth \$51,000 and asked him to explain to the Board why the value should be reduced.

Mr. Williams provided testimony on exterior structural issues, documents including an appraisal, general contractor estimate, and appraisal. The owner discussed the prior lawsuit and compensation regarding the property, and renovations. Auditor Walder questioned why Mr. Williams' appraiser was not present at the hearing to cross examine and asked for an explanation of the value calculation by the owner. Appraiser Paventi also stated, it would have been good to have the owner's appraiser to cross examine regarding the engineering report and appraisal report. The owner was given the option to table the hearing until testimony can be provided regarding the written reports entered as evidence by the owner. The hearing will be rescheduled.

**Action**

After a review of the testimony and all other information available it was Motion by Charles E. Walder, seconded by James W. Dvorak to table the hearing for the Tax Year 2021 complaint and be rescheduled at another date.

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

*Motion carried.*

**23-199000 DNL Capital LLC filed by owner**

Present, David Leichtman, owner, and Kevin Leichtman, manager, were sworn in by Auditor Walder. Present, Attorney David King representing the owner. 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 \$123,100 yet the owner feels it is worth \$99,660 and asked them to explain to the Board why the value should be reduced.

Attorney King testified regarding the purchase agreement on the four parcels purchased, lot acreage, history of the manufactured home park and duplex, prior owner information, and the negotiations of value. David Leichtman spoke on the septic system functionality, judgement on the property against the prior owner, water system, property maintenance, zoning issues, and permits. Auditor Walder questioned the well issues on all parcels. Appraiser Paventi questioned the owner about the buildings and prior demolition on the properties. Treasurer Hitchcock stated the record of sale price was provided in the testimony. No further questions from the Board.

**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 \$123,100 to \$99,700 based on testimony.

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

*Motion carried.*



**26-159400 Thomas William Sloe filed by owner**

Present, Thomas William Sloe, owner, was sworn in by Administrator Antenucci and a picture of the subject property was verified. Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$112,500 yet the owner feels it is worth \$55,000 and asked him to explain to the Board why the value should be reduced.

Mr. Sloe provided testimony from a document prepared by his realtor Byron Childs regarding interior structure issues of the dwelling. He spoke about the land value and purchase price of the property. Administrator Antenucci questioned who the prior owner of the property was, and if the documents he had present were submitted prior to the hearing. The owner responded no. Deputy Blystone stated the photos were not submitted by the deadline. Treasurer Hitchcock questioned updates completed on the property. Appraiser Paventi questioned utilities, cost of updates, and demolition costs. It was determined by the owner to table the hearing to allow his evidence to be applied to the case.

**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 table the hearing for the Tax Year 2021 complaint and be rescheduled at another date.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

**General Business****Approval of Minutes**

Motion by James W. Dvorak, seconded by Charles E. Walder to approve the minutes from May 23, 2022.

*Voice vote, two ayes. Charles E. Walder and James W. Dvorak.*

*Motion carried.*

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

Motion by Frank Antenucci, seconded by James W. Dvorak to remit and/or refund the following late payment penalties for last half Tax Year 2020 and first half Tax Year 2021 \$1,269.83 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

**DO NOT NEED BOR APPROVAL**

6-Jun-22

CARSE, THOMAS	02-057750	\$	305.27	FH 2021
SANNITI, CARL	02-313146	\$	333.91	FH 2021
REED, RICHARD	22-022760	\$	169.00	FH 2021
REED, RICHARD	22-026161	\$	4.34	FH 2021
POCKAR, BEVERLY J	03-019050	\$	285.07	FH 2021
ECKERT, ERICK & MOLLY	12-020700	\$	172.24	LH 2020
	Total	\$	1,269.83	

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

**Board of Tax Appeals**

**02-420979**

**2021-1681 & 2021-1721**

**HD Development of Maryland Inc**

This matter is hereby remanded to the Auditor/Fiscal officer to take action as appropriate to give effect to the parties' valuation for Tax Year 2020 Market Value. By order of the Board of Tax Appeals the subject property's true and taxable values are as follows:

Current County Value	BTA Stipulation	BOR Complainant's Opinion of Value
\$9,100,000	\$8,600,000	\$5,700,000

**Action**


Motion by Frank Antenucci, seconded by Caroline Mansfield to adjust Tax Year 2020 Market Value to \$8,600,000.

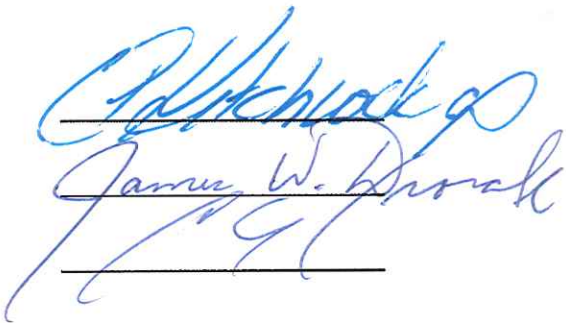
*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*

*Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 6, 2022, BOR meeting at 11:22 a.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Board of Revision

  
James W. Dvorak