

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, June 27, 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 Microsoft Teams 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.

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

Present by Microsoft Teams: Chief Deputy Auditor Ron Leyde, Attorney Robert Brindza, and Attorney Peter Zawadski.

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

Cases are in parcel number order, not in order of appearance.

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

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$915,400, yet the owner feels it is worth \$757,000 based on his appraisal. Prior to the hearing, a negotiated value of \$757,000 was agreed upon between the Auditor's Office and the owner. Auditor Walder stated that Deputy Auditor Rob Stanton presented an offer and negotiated with the owner. No further questions from the Board.

Action

After a review of the information, it was Motion by Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$915,400 to \$757,000 based on an appraisal.

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

Motion carried.

10-009111 FLG Chardon LLC filed by Chardon LSD

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$406,100 yet the school board feels it should be valued at \$900,000 and asked them to explain to the Board why they should increase the value.

Attorney Zawadski submitted evidence that included a copy of the deed and a conveyance fee statement to indicate the purchase price 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 Caroline Mansfield, seconded by James W. Dvorak to increase the Tax Year 2021 Market Value from \$406,100 to \$900,000 based on testimony.

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

Motion carried.

10-065400 Northfield Power Equipment LLC filed by Chardon LSD

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$416,200 yet the school board feels it should be valued at \$600,000 and asked them to explain to the Board why they should increase the value.

Attorney Zawadski submitted evidence that included a copy of the deed and a conveyance fee statement to indicate the purchase price 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 Caroline Mansfield to increase the Tax Year 2021 Market Value from \$416,200 to \$600,000 based on testimony.

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

Motion carried.

10-074300 Eric Meister Properties LLC filed by Chardon LSD

Present, Eric Meister, owner, was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$465,000 yet the school board feels it should be valued at \$625,000. Auditor Walder stated that there were not any documents received to counter the school board filing. Mr. Meister indicated that he had mailed them to the Auditor's office, but they were not received.

Attorney Zawadski stated the sale was an arm's length transaction, spoke on building information, sale date, sale price, copy of the deed, and a conveyance fee statement as part of evidence submitted, and based on those documents was reason for increase of value.

Auditor Walder asked if there was an appraisal done, Mr. Meister said yes, but did not have it with him. 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 James W. Dvorak that the hearing be suspended pending reschedule to allow owner to provide evidence.

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

Motion Carried.

19-016500 White Paw Properties LLC filed by Cardinal LSD

Present, Randy Gaeth and Kenneth Wilson, owners, were sworn in by Auditor Walder. Counter complaint was not filed due to delay in certified hearing notice arriving past deadline. Auditor Walder allowed the counter file due to the mail issue and Attorney Brindza did not object to the submission. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$868,800 yet the school board feels it should be valued at \$1,300,000 and asked them to explain to the Board why they should increase the value.

Attorney Brindza submitted evidence that included a copy of the deed and a conveyance fee statement to indicate the purchase price of property.

One of the owners, Kenneth Wilson, explained it was a 1031 transfer, property overpriced at time of purchase, but did not feel it represented the value, net lease, tenant history, exterior condition, income loss, and cap rate. Auditor Walder asked when the loss occurred, owner responded with he believed between March and December 2021. Auditor Walder asked if an appraisal was done, owner replied yes, but did not have paperwork with him. Attorney Brindza asked if any prior dealings with previous owner, how property was obtained, asked original asking price, their offer, and if any negotiation. 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 Caroline Mansfield to increase the Tax Year 2021 Market Value from \$868,800 to \$1,300,000 based on testimony and information provided.

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

Motion carried.

19-017700, 19-017900 Eric Meister Properties LLC filed by Cardinal LSD Counter filed by owner

Present, Eric Meister, owner, was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$299,100 yet the school board feels it should be valued at \$375,500 and asked them to explain to the Board why they should increase the value.

Attorney Brindza submitted evidence that included a copy of the deed and a conveyance fee statement to indicate the purchase price of the property. Auditor Walder asked how the properties were marketed, asking price, any other offers given, and questioned conveyance fee statement that did not stipulate agreement for goodwill. Mr. Meister stated tenant history, property history, value, purchase price, goodwill, and contracts. Attorney Brindza asked if any previous dealings with owner, original asking price, if a counter, or offer accepted right away, any appraisal on property. 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 Caroline Mansfield to increase the Tax Year 2021 Market Value from \$299,100 to \$375,500 based on recent sale.

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

19-042900 14960 S State Rd LLC filed by Cardinal LSD

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$878,800 yet the school board feels it should be valued at \$1,020,000 and asked them to explain to the Board why they should increase the value.

Attorney Brindza submitted evidence that included a copy of the deed and a conveyance fee statement to indicate the purchase price 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 Charles E. Walder, seconded by Caroline Mansfield and James W. Dvorak to increase the Tax Year 2021 Market Value from \$878,800 to \$1,020,000 based on recent sale.

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

19-045700, 19-045900, 19-046000 Yoders Furniture LLC filed by Cardinal LSD

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$260,400 yet the school board feels it should be valued at \$825,000 and asked them to explain to the Board why they should increase the value.

Attorney Brindza stated there was a stipulation agreement reached with a representative of the property, Matthew Yoder. Mr. Yoder provided information to Attorney Brindza and there was a stipulation agreement reached between the two parties for \$762,500. 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 James W. Dvorak to increase the Tax Year 2021 Market Value from \$260,400 to \$762,500 based on a stipulation between the two parties.

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

19-072851 High Street Capital Partners LLC filed by Cardinal LSD

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$6,933,900 yet the school board feels it should be valued at \$20,000,000 and asked them to explain to the Board why they should increase the value.

Attorney Brindza submitted evidence that included a copy of the deed and a conveyance fee statement to indicate the purchase price 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 Charles E. Walder, seconded by Caroline Mansfield to increase the Tax Year 2021 Market Value from \$6,933,900 to \$20,000,000 based on recent sale.

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

Motion carried.

General Business**Approval of Minutes**

Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the minutes from June 6, 2022.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, 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 first half Tax Year 2021 \$943.59 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

6/27/2022

LORDAN, JOHN	29-107829	\$515.68	FH 2021
ZENOBI, GARY & MICHELLE	01-118736	\$427.91	FH 2021
	TOTAL	\$943.59	

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

Motion carried.

Destroyed Property late filings**20-067250 Richard Erbeznik**

Motion by Caroline Mansfield, seconded by Charles E. Walder to remit 75% of dwelling value for Tax Year 2021 due to a fire by accepting The Destroyed Property form filed March 18, 2022.

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

Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 27, 2022, BOR meeting at 10:00 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

James W. Dvorak
Christopher P. Hitchcock
[Signature]