

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, July 18, 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 Microsoft Teams and open to the public at the Courthouse Annex location.

Present: Chief Compliance Officer and Administrator Kate Jacob, Chief Deputy Treasurer Caroline Mansfield, and County Commissioner James W. Dvorak.

Also Present: County Auditor Charles E. Walder, 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: Ron Leyde, John Gleason, Jamie Alves-Saric, Dale McGiffin and Gail Rousey.

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.

01-004800 & 01-005000 17755 Ravenna Corp Inc filed by Kenston LSD, Counter filed by owner

Present, Attorney David Seed representing Kenston LSD. The owner, nor a representative was present for the hearing, but the owner did file a counter to hold the value. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$129,100 yet the school board feels it is worth \$207,100 and asked them to explain to the Board why the value should be increased.

Attorney Seed 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 Kate Jacob to increase 2021 Tax Year Market Value from \$129,100 to \$207,100 based on recent sale.

Voice vote, three ayes Kate Jacob, Caroline Mansfield, and James W. Dvorak.
Motion carried.

01-095200 Country Squire Holdings LLC filed by owner, Counter filed by Kenston LSD

Present, Brian Squire, owner, was sworn in by Auditor Walder. Present, Attorney Matthew Wheelock representing the owner. Present, Attorney David Seed representing Kenston LSD. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$817,900 yet the owner feels it is worth \$717,900. Auditor Walder asked the owner to explain to the Board why the value should be reduced.

Attorney Wheelock started by saying the owner personally built the home in question, the owner and his wife are living in the home, so it is owner occupied. The property was placed in an LLC for liability purposes because the property has farmed acreage and did so in case anyone got hurt.

Chief Compliance Officer and Administrator Jacob asked Mr. Squire when he built the house, his reply was in 2020. Attorney Seed asked the owner what the cost was to build the home, if there was a loan on the home, and if an appraisal was done. Attorney Wheelock stated, there was a loan, and there was an appraisal done by the bank, but they did not wish to supply it as evidence. Auditor Walder asked if the comparisons the owner presented were adjusted. The owner said no. Auditor Walder clarified with Mr. Squire that he found the comparisons on Realink. Auditor Walder stated case law that neighboring

properties are not indicators of value, that the BTA sees true value as open market conditions with arm's length transactions, or an appraisal can prove value. 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 Kate Jacob to not reduce Tax Year 2021 Market Value from \$817,900 to \$717,900 based on information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

01-118092 FIP Master Funding I LLC filed by Kenston LSD

Present, Attorney David Seed representing Kenston LSD and Attorney Sean Berney representing FIP Master Funding. Chief Compliance Officer and Administrator Jacob noted for the record that the Auditor's Office has the parcel in question valued at \$442,100 yet the school board feels it is worth \$868,400. Chief Compliance Officer and Administrator Jacob stated that the owner had sent in evidence past the deadline, and evidence is to be received 7 days prior to the hearing. It was proposed by Chief Compliance Officer and Administrator Jacob to reschedule the hearing so the Board and opposing council could review evidence.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by James W. Dvorak to reschedule the hearing to August 8, 2022.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

01-118239 Mounties LLC filed by Kenston LSD

Present, Attorney David Seed representing Kenston 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 \$1,097,600 yet the school board feels it is worth \$1,298,000 and asked them to explain to the Board why they should increase the value.

Attorney Seed 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 Caroline Mansfield to increase the Tax Year 2021 Market Value from \$1,097,600 to \$1,298,000 based on recent sale.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion Carried.

02-050300, 02-050400, 02-419537 Speedway filed by Kenston LSD

Present, David Seed representing Kenston 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 02-050300 valued at \$70,000, 02-050400 valued at \$32,700 and parcel 02-419537 valued at \$481,100 and the school board feels parcel 02-419537 should be valued at \$1,396,600 and asked them to explain to the Board why they should increase the value.

Attorney Seed 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 Kate Jacob to increase the tax year 2021 market value for parcel 02-419537 from \$481,100 to \$1,396,600 and parcels 02-050300 and 02-050300 stay at current market value based on recent sale.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak

Motion carried

02-094700 8198 Washington LLC C/O Matthew Creech filed by owner, Counter filed by Kenston LSD

Present, Attorney David Seed representing Kenston LSD. Present, Matthew Creech, owner of 8198 Washing LLC, was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$2,979,900, owner is asking for a reduction to \$903,300, and the school board is asking for \$2,782,000. Auditor Walder noted the owner had initially filed, so he can begin first with testimony.

Mr. Creech noted the market value does not reflect the purchase price since the property is in distress and needs major repairs and renovations. He stated he is beginning repairs to property now and explained loss of sales the last four years. Auditor Walder asked how the Golf Dome became damaged. Mr. Creech explained heavy snow fall December of 2020 accumulated on top of dome and loss of electricity from storm caused the dome to collapse and rip apart. The dome was badly damaged and could not be repaired, cost was \$500,000. This cost was absorbed between previous owner and Mr. Creech in purchase contract, Mr. Creech's portion was between \$450,000 to \$460,000.

Attorney Seed as any other agreements with seller, how Mr. Creech knew the previous owner, if he received a loan, and was the Golf Dome on the market. Mr. Creech said he had no other agreements with seller, received a personal/private loan for purchase, and he contacted previous owner to see what his plans were with the dome since it had collapsed. Attorney Seed asked if there was any additional revenue. Mr. Creech stated Cleveland Cinema leases the theater and Spectrum leases a small building on the property.

Auditor Walder asked for clarification of the loan, and Mr. Creech stated that a resident of Chagrin Falls issued the loan for the property. Auditor Walder asked what the rent amounts were for the cinema and from Spectrum. Mr. Creech said the cinema is \$180,000 a year and Spectrum is \$33,000 a year. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by James W. Dvorak to reduce the Tax Year 2021 Market Value from \$\$2,979,900 to \$1,363,000 based on testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak

Motion carried.

02-111880 VOH Bainbridge Township LLC filed by Kenston LSD

Present, Attorney David Seed representing Kenston LSD. The owner nor a representative was present. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$455,000 yet the school board feels it is worth \$750,000 and asked them to explain to the Board why the value should be increased.

Attorney Seed submitted evidence of a deed and a conveyance fee statement indicating a cash sale for Commercial vacant land. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by Caroline Mansfield to increase the Tax Year 2021 Market Value from \$455,00 to \$750,000 based on a recent sale.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak

Motion carried.

02-126100 Vision Acquisition LLC filed by Kenston LSD

Present, Attorney David Seed representing Kenston LSD. The owner was not present. Attorney John Gleason, was present by Teams Meeting, representing the owner. The owner did not counter file; however, Attorney Gleason was present to make a legal argument. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$143,100 yet the school board feels it is worth \$2,782,000 and asked them to explain to the Board why the value should be increased.

Attorney Seed submitted as evidence a deed and a conveyance fee statement to indicate sale. Stated the parcel was replatted and created for Tax Year 2021. Attorney Gleason stated the parcel should not be retroactive to 1/1/2021 since it was just replatted in November 2021. Auditor Walder asked Kate to see the property record card for the notes that was date stamped for replat. Which she read, were replatted in November 2021, and the sale took place December of 2021. Auditor Walder stated we do not do a partial year allocation, there is an effective date that is used, so when a replat takes place in November of 2021, that is inductive to an entire year of 2021. Auditor Walder asked if the owner had submitted a sales agreement that shows how the taxes were due and owed are amortized over the parties involved. The attorney was not aware.

Attorney David Seed suggested if he and Attorney Gleason could reschedule for another day, they could discuss this matter further to reach a stipulation. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by Caroline Mansfield to reschedule hearing for August 8, 2022.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-271700 Miller & Sons Enterprises LLC filed by Kenston LSD

Present, Attorney David Seed representing Kenston LSD. The owner nor a representative were present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$123,600 yet the school board feels it is worth \$190,000 and asked them to explain to the Board why the value should be increased.

Attorney Seed presented evidence of a deed and a conveyance fee statement indicating that a sale occurred. 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 \$123,600 to \$190,000 based on sale.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

02-421449 Menard INC. filed by Kenston LSD

Present, Attorney David Seed representing Kenston LSD. Present, Attorney Sean Berney representing Menard INC. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$2,454,000 and the school board feels it should be valued at \$7,500,000 and asked them to explain to the Board why they should increase the value.

Attorney Seed stated this parcel is the former Geauga Lake property, and future site of Menard INC. This property was split into several parcels and were available for Tax Year 2021 and according to the deed and conveyance fee statement it was a land sale for \$7,500,000.

Attorney Berney stated there was a previous sale of the property from the previous owners ICP out of Solon, and Menard INC., purchased the property with a financing component for future construction.

Attorney Seed discussed Tax increment financing on the property however, Auditor Walder stated that a TIF does not affect the Board's determination 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 Caroline Mansfield to increase the Tax Year 2021 Market Value from \$2,454,000 to \$7,500,000 based on sale.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak

Motion Carried.

02-421482 Canyon Lakes Colony Master Association INC filed by owner, Counter file by Kenston LSD

Present, Attorney Jared Flynn representing Canyon Lakes Colony Master Association INC, along with Appraiser, Emily Braman, and Board Member of Canyon Lakes, Laura Cramer. Present, Attorney David Seed, representing Kenston LSD. Auditor Walder swore in Emily Braman and Laura Cramer. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$580,100 yet the owner feels it should be valued at \$57,930 and asked them to explain to the Board why the value should be reduced.

Attorney Flynn stated in 2020 the parcel in question was platted and deemed as a single-family plat, however, Attorney Flynn stated it is in fact an open space area. It is land locked without a dedicated road and the land has physical issues and is asking for the value to change to \$1,000 per acre. Auditor Walder asked when the parcel was originally valued. Attorney Flynn and Ms. Cramer indicated it was platted in 2020 and Tax Year 2021 was first tax bill received that indicated the wrong value placed on the parcel.

Appraiser Emily Braman spoke that the parcel was land locked, a lake running in the middle of property, many slopes, and another part in a flood zone. She indicated that the land could not be built on with those conditions.

Attorney Seed asked if any of the 58 areas could be used, and Ms. Cramer said maybe a picnic shelter, but it only has access by a maintenance vehicle. 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 reduce the Tax Year 2021 Market Value from \$580,100 to \$57,930 based on testimony and information provided.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak

Motion Carried.

05-002900, 05-003679 Belle S Properties LLC filed by owner

Present, Attorney Matthew Wheelock and Seneca Wheelock, owners. Seneca Wheelock was sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$224,100 and the owners feel it should be valued at \$46,000 and asked them to explain to the Board why they should reduce the value.

Attorney Wheelock spoke of a fire that occurred late evening of March 9th and into March 10th, that consumed the entire building. The building was deemed a complete loss and was demolished. Auditor Walder asked if they had any plans of rebuilding, and Attorney Wheelock expressed that maybe in a couple of years, they are looking into some options for that area. No other questions from the board.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by James W. Dvorak to decrease the Tax Year 2021 Market Value from \$224,100 to \$46,000 based on testimony and information provided.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.*

11-167800 Steven Saric & Jamie Alves-Saric filed by West Geauga LSD, Counter file by owner

Present, Attorney David Seed representing Kenston LSD. Present on Teams Meeting, Jamie Alves-Saric, owner, and Appraiser, Dale McGiffen, were sworn in by Auditor Walder. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$189,800 yet the school feels it should be valued at \$410,000 and asked them to explain to the Board why they should increase the value.

Attorney Seed stated he submitted evidence of a conveyance fee statement indicating sale price of \$410,000.

Ms. Alves-Saric stated they are a small business owner, who had trouble finding financing for this property. The previous owner financed the property for The Saric's and Ms. Alves-Saric is making monthly payments to her. Ms. Alves-Saric stated there is significant damage, foundation issues and water damage. The previous owner would not allow an inspection or an appraisal of the property and would not speak with a real estate agent to do the transfer of the property.

Auditor Walder asked Ms. Alves-Saric if he was understanding her correctly that she went in this manner to fundamentally purchase this property in the manner that she did because of the attractiveness of the owner financing instead of a mortgage company because it may or may not have qualified for the mortgage. Ms. Alves-Saric responded yes, that is correct. Ms. Alves-Saric is looking to do repairs to use it as a store.

Dale McGiffen stated he did an appraisal after the fact on the property but did not do one prior to purchasing. He conducted two appraisals and did the average of the two to determine a value. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Carolina Mansfield, seconded by James W. Dvorak to increase the Tax Year 2021 Market Value from \$189,800 to \$310,00 based on testimony and additional information.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.*

23-026500 Deesee Oil Corp filed by West Geauga LSD

Present, Attorney David Seed representing West Geauga LSD. The owner, nor a representative was present. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$208,100 and the school board feels it should be valued at \$375,000 and asked them to explain to the Board why they should increase the value.

Attorney Seed stated it was a service station and submitted a deed and a conveyance fee statement to indicate sale price.

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 \$208,100 to \$375,000 based on sale.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.*

23-035300 ET AL Kiwanis Lake Homes LLC (24 Parcels) filed by owner Counter filed by West Geauga LSD

Present, Attorney David Seed representing West Geauga LSD. Present, Representatives from Kiwanis Lake Homes LLC include, Steve Abby, Manager, Kyle Abbey, Officer and Mike Neimeier, Appraiser, were sworn

in by Auditor Walder. Auditor Walder noted for the record that the Auditor's office has the parcels in question valued at \$296,900, yet the owner feels it should be valued at \$132,500 and asked them to explain to the Board why they should reduce the value.

Mr. Abbey stated that a Real Estate agent had contacted him to see if interested in purchasing several parcels known as Kiwanis Lake. She sent him the MSL to look over. He placed a bid but adjusted the bid when he read it needed new septic systems on several parcels. The previous owner countered, and Mr. Abbey accepted the offer.

Attorney Seed asked if there were any additional monies that changed hands and if any other obligations for purchasing the properties. Mr. Abbey said no, just previous violations were obtained with the sale. Only normal, minor repairs have been done to property, some plumbing and electrical. He has not placed any permits for renovations or remodeling.

Mr. Neimeier spoke of the appraisal he conducted. There were no significant improvements completed since purchase of property and he was under the impression that all septic's were working, but owner mentioned all septic's need replaced. One septic currently has been replaced.

Mr. Abbey spoke that just recently they found out the previous owner was in contempt of court for issues on the property, at this point, Chief Compliance Officer and Administrator Jacob recused herself since she was unaware that these parcels might have been in a hearing, she Chief Compliance Officer and Administrator Jacob took part in years ago.

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 \$446,700 to \$156,500 based on testimony and additional information.

Voice vote, two ayes. Caroline Mansfield, and James W. Dvorak

Motion Carried.

23-000300 ET AL Kiwanis Lake Homes LLC (12 Parcels) filed by owner

Present, Representatives from Kiwanis Lake Homes LLC include, Steve Abby, Manager, Kyle Abbey, Officer and Mike Neimeier, Appraiser. Auditor Walder noted that the owners have been previously sworn in from a prior case, so they are still under oath. Chief Compliance Officer and Administrator Jacob is still recused from the hearing. Auditor Walder noted for the record that the Auditor's office has the parcels in question valued at \$105,000 yet the owner feels it should be valued at \$68,000 and asked them to explain to the Board why they should reduce the value.

Mr. Abbey stated he had purchased several properties through the development and as he was driving through, he saw a for sale sign by owner sign on a home. He called to set up an appointment to view home. He made a cash offer to close within 30 days. The owner accepted. Once purchased, they did a complete evaluation of the home and realized it would need extensive renovations more than he thought when he first walked through the home. 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 \$105,000 to \$68,000 based on testimony and additional information.

Voice vote, two ayes. Caroline Mansfield, and James W. Dvorak

Motion Carried.

23-131150 Mary Cullen Trustee filed by West Geauga LSD

Present, Attorney David Seed representing West Geauga 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 \$630,100, yet the school board feels it should be valued at \$1,428,000 and asked them to explain to the Board why they should increase the value.

Attorney Seed stated the property is a Dollar General and submitted evidence of a deed and a copy of the conveyance fee statement to indicate the sale price. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by Caroline Mansfield to increase the Tax Year 2021 Market Value from \$630,100 to \$1,428,000 based on sale.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.*

23-242100 11180 Kinsman Realty LLC filed by West Geauga LSD

Present, Attorney David Seed representing West Geauga 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 \$299,000 yet the school board feels it should be valued at \$450,000 and asked them to explain to the Board why they should increase the value.

Attorney Seed stated the property is a small commercial building and submitted as evidence a deed and the conveyance fee statement to indicate the sale price. 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 \$299,900 to \$450,000 based on sale.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.*

23-303900 Marc Dasen filed by owner, Counter filed by West Geauga LSD

Present, Marc Dasen, owner. Present, Attorney David Seed, representing West Geauga LSD. Auditor Walder swore in Marc Dasen. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$826,900 yet the owner feels it should be valued at \$490,000 and asked them to explain to the Board why they should increase the value.

Mr. Dasen stated he bought the property for \$490,000 and submitted as evidence photos which show interior and exterior damage, structural damage, and water damage.

Auditor Walder asked if Mr. Dasen knew the owner prior to purchasing the property, he stated yes, because he rented there. Auditor Walder asked if he was related to the owner or had a business relationship with them, Mr. Dasen said no. Auditor Walder asked if there was a rental agent and if he negotiated purchase price. Mr. Dasen said, he did use an agent. He presented his offer, the owner countered, and Mr. Dasen did not change his offer. No further questions from the Board.

Action

After a review of the testimony and all other information available it was Motion by Kate Jacob, seconded by James W. Dvorak to request the owner to return on August 8, 2022, to provide more testimony from the previous hearing.

*Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.*

23-308400 ET AL Kiwanis Lake Homes LLC (7 Parcels) filed by owner

Present, Representatives from Kiwanis Lake Homes LLC include, Steve Abby, Manager, Kyle Abbey, Officer and Mike Neimeier, Appraiser. Auditor Walder noted that the owners have been previously

sworn in for prior case, so they are still under oath. Chief Compliance Officer and Administrator Jacob is still recused from the hearing. Auditor Walder noted for the record that the Auditor's office has the parcels in question valued at \$23,500 yet the owner feels it should be valued at \$5,000 and asked them to explain to the Board why they should increase the value.

Mr. Abbey stated he purchased another home in Kiwanis Lake and after purchasing and inspection of property there was major interior work that needed completed and that the foundation was bad. After further review of property, it was determined that the house should be demolished since it would cost more to rebuild than what it was worth. After demolition, cleaned up lot, planted seed and now the area is a vacant lot. 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 decrease the Tax Year 2021 Market Value from \$23,500 to \$5,000 based on information provided.

Voice vote, two ayes. Caroline Mansfield, and James W. Dvorak
Motion Carried.

26-029250, 26-071500, 26-071600 Mac S Convenience Stores LLC filed by West Geauga LSD

Present, Attorney David Seed representing West Geauga LSD. Present, Attorney Kristopher Nicoloff representing Mac S Convenience Stores LLC. Kate Jacob noted for the record that the Auditor's office has the parcels in question valued at \$193,600 yet the school board feels it should be valued at \$357,500 and asked them to explain to the Board why they should increase the value.

Attorney Nicoloff presented the Board with a document that sites case law on how sales are interpreted by the BTA, however, the Board could not accept document since it was passed the deadline of receiving evidence and the Board could not review it properly. It was then determined to reschedule the hearing until August 8, 2022, so the Board could review the document. Attorney Nicoloff asked if the next hearing he could participate through Microsoft Teams, and he was told yes. No other questions from the Board.

Action

After a review of information available it was Motion by Kate Jacob, seconded by Caroline Mansfield to reschedule the hearing until August 8, 2022.

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak
Motion Carried.

General Business

Approval of Minutes

Motion by James W. Dvorak, seconded by Caroline Mansfield to approve the minutes from June 27, 2022.

Voice vote, three ayes. Kate Jacob, 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 Kate Jacob 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:

FLAHERTY, ROBERT	12-022300	\$ 114.17	LH 2020
FLAHERTY, ROBERT	12-022300	\$ 112.39	FH 2021
MASINK THEODORE III	04-150990	\$ 2.64	LH 2020
MASINK THEODORE III	04-087300	\$ 3.62	LH 2020
SOBEL MATTHEW J TRUSTEE & SLOTNICK SUSAN A	26-126871	\$ 292.63	FH 2021
HOSTETLER BENJAMIN M & FRANIE A	25-068711	\$ 64.47	FH 2021
MIGNOGNA DANIEL & DIANE D	02-103900	\$ 142.57	FH 2021
PETRUCZ RUTH A & JAMES G	11-348900	\$ 287.37	FH 2021
		\$ 1,019.86	

Voice vote, three ayes. Kate Jacob, Caroline Mansfield, and James W. Dvorak.

Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 18, 2022, BOR meeting at 1:22 p.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision


