

BOARD OF REVISION

The Geauga County Board of Revision met on Friday, September 9, 2022, at 9:01 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, and County Treasurer Christopher P. Hitchcock

Also Present: Chief Deputy Administrator Frank Antenucci, Chief Deputy Treasurer Caroline Mansfield, Deputy Treasurer Dorothy Thompson, 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, David Seed, and Charles E. Walder

Charles E Walder left the hearing at 9:10 a.m. and Chief Deputy Administrator Frank Antenucci, who is an alternate for Auditor Walder, stepped in to continue the hearings.

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.

06-000250 and 06-000260 Michael J Beharry filed by Resident

Present, Michael J Beharry, owner, was sworn in by Chief Deputy Administrator Frank Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$186,700 yet the owner feels it is worth \$171,560 and asked him to explain to the Board why the value should be reduced.

Mr. Beharry stated that Parcel 06-000260 has a pole barn on it, but the land is unbuildable for a house. He is looking for a reduction on the land for this reason. For parcel 06-000250 Mr. Beharry stated there is an old garage that needs to be removed and to have a new one constructed.

Action

After a review of the testimony and all other information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$186,700 to \$137,000 based on testimony and information provided.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.

Motion carried.

06-005400 Lisa K Muni & Christy S Beer, & Cindy G Leslie filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$207,600 yet the resident feels it is worth \$186,840.

Chief Deputy Administrator Antenucci stated the pictures provided showed significant roof maintenance that needs to be addressed. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$207,600 to \$186,800 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.

Motion carried.

06-009214 Robert C Kelley filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$143,200 yet the resident feels it is worth \$128,800.

Chief Deputy Administrator Antenucci stated they reviewed the pictures that were provided. No further questions from the Board.

Action

After a review of the information available there was a Motion by Caroline Mansfield, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$143,200 to \$128,800 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.

Motion carried.

06-030200 Kay Nunnally Brookshire filed by Resident

It was moved by Frank Antenucci, and seconded by Caroline Mansfield, to accept the withdrawal of this complaint.

Voice vote, two ayes. Frank Antenucci and Caroline Mansfield

Motion carried.

06-052200 Robert J Yuhas filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$151,900 yet the resident feels it is worth \$136,710.

Chief Deputy Administrator Antenucci stated they reviewed the pictures and noticed lack of improvements and driveway issues. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$151,900 to \$136,700 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.

Motion carried.

06-054750 Jordon L Vince filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$162,800 yet the resident feels it is worth \$146,520.

Chief Deputy Administrator Antenucci stated they reviewed the pictures that were provided. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$162,800 to \$146,500 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.

Motion carried.

06-058500 Charles M McKinney filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$154,500 yet the resident feels it is worth \$139,050.

Chief Deputy Administrator Antenucci stated they reviewed the pictures that were provided. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$154,500 to \$139,000 based on the information provided.

*Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.
Motion carried.*

06-094000 Robert P & Janice Schaefer Trustees filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$179,800 yet the resident feels it is worth \$161,820.

Chief Deputy Administrator Antenucci stated they reviewed the pictures that were provided. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$179,800 to \$161,800 based on the information provided.

*Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.
Motion carried.*

06-109350 Robert J & Laurie A Ulizza filed by Resident

It was moved by Frank Antenucci and seconded by Caroline Mansfield to accept the withdrawal of this complaint.

*Voice vote, two ayes. Frank Antenucci and Caroline Mansfield
Motion carried.*

06-115600 Joseph A Kriz filed by Resident

It was moved by Frank Antenucci and seconded by Caroline Mansfield to accept the withdrawal of this complaint.

*Voice vote, two ayes. Frank Antenucci and Caroline Mansfield
Motion carried.*

06-120125 Lee R Hammon & Carolynn Johnson filed by Resident

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$175,800 yet the resident feels it is worth \$158,220.

Chief Deputy Administrator Antenucci stated they reviewed the pictures that were provided. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$175,800 to \$158,200 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield.

Motion carried.

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

Present, Marc Dasen, owner, still under oath from a previous hearing on September 7, 2022. 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 is worth \$490,000 and asked him to explain to the Board why the value should be reduced. This hearing was made so additional documents that the Board requested, could be received, and reviewed.

Action

After a review of the testimony and all other Information available there was a Motion by Charles E. Walder, seconded by Caroline Mansfield, to reduce the Tax Year 2021 Market Value from \$826,900 to \$640,00 based on an appraisal.

Voice vote, two ayes. Charles E. Walder, Caroline Mansfield.

Motion carried.

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

Motion by Charles E. Walder, seconded by Caroline Mansfield to remit and/or refund the following late payment penalties for last half Tax Year 2021 and first half Tax Year 2021 in the amount of \$14,265.17 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock: Please see attached Remission of Penalties.

Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.

Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 9, 2022, BOR meeting at 9:44 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision




KOERLIN, KEVIN K	32-051900	\$ 101.45	LH 2021
KOERLIN, KEVIN K	04-105700	\$ 112.50	LH 2021
KOERLIN, KEVIN K	04-105600	\$ 10.31	LH 2021
KOERLIN, THOMAS F & LINDA LEE	32-036800	\$ 135.36	LH 2021
MORELAND, JOHN W III	01-117885	\$ 340.65	LH 2021
BARKING DOGS INVESTMENTS LLC	02-131400	\$ 566.81	LH 2021
MITTERER, JEFFREY C	06-072800	\$ 141.60	LH 2021
BAUGHMAN, KATHY	12-000990	\$ 187.40	LH 2021
BAUGHMAN, KATHY	04-039000	\$ 125.55	LH 2021
HOLLORAN, DENNIS M & LINDA G	10-165576	\$ 212.23	LH 2021
IANIRO, PETE F & ANDREA J	21-176586	\$ 155.88	LH 2021
IANIRO, LYDIA TRUSTEE	21-078400	\$ 46.20	LH 2021
IANIRO, LYDIA TRUSTEE	21-084430	\$ 610.86	LH 2021
GARBER, IRENE W TRUSTEE	02-420932	\$ 744.45	LH 2021
GATES, BEVERLY A TRUSTEE	25-024000	\$ 73.75	FH 2021
SZCYGLOWSKI, JEAN PAUL & MARIE	21-176987	\$ 534.62	LH 2021
KOLAR DISTRIBUTORS	25-046100	\$ 166.04	LH 2021
MEZIANE, MOULAY A & ANISSA V	10-165142	\$ 248.10	LH 2021
MEZIANE, MOULAY A & ANISSA V	13-011300	\$ 425.04	LH 2021
MEZIANE, MOULAY A & ANISSA V	13-011301	\$ 15.30	LH 2021
MEZIANE, MOULAY A & ANISSA V	26-203540	\$ 909.73	LH 2021
JOHNSON, DEANNA	23-162800	\$ 171.69	LH 2021
HEATON, BARBARA	12-041330	\$ 13.91	LH 2021
HEATON, BARBARA	12-041340	\$ 126.51	LH 2021
BROCKWAY, DAVID L & JAQUELINE S	12-007300	\$ 123.28	LH 2021
PAKHOMOV, ALEXEI & LEVINA MARINA	02-313120	\$ 469.72	LH 2021
RAMSAY, REBECCA L & MICHAEL	23-315308	\$ 246.90	LH 2021
SUTLIFF, DON H & VICTORIA V	28-017860	\$ 362.72	LH 2021
SUTLIFF, DON H & VICTORIA V	28-017850	\$ 17.83	LH 2021
SUTLIFF, DON H & VICTORIA V	28-017840	\$ 17.83	LH 2021
WHITE, WILLIAM A & SUSAN E	21-130480	\$ 384.41	LH 2021
MACKS, SUZANNE	06-057100	\$ 318.38	LH 2021
FLYNN, KATHRYN A	02-117700	\$ 117.67	LH 2021
JONES, CURTIS JR & SHOMARI & SMITH DARRIEN	02-421445	\$ 1.67	LH 2021
JONES, CURTIS JR & SHOMARI & SMITH DARRIEN	02-318500	\$ 55.27	LH 2021
BOTTS, CHRISTOPHER J & CHRISTINE L	20-061300	\$ 83.85	LH 2021
STONE, MARTA K	01-118440	\$ 260.30	LH 2021
WILKS, GERALD A & ANNETTE	01-117401	\$ 51.17	LH 2021
SAMUEL, JACQUELINE M	32-071060	\$ 218.63	LH 2021
KEPES, STEVEN P & REGINA D	30-095730	\$ 170.17	LH 2021
DULL, JEROME J	01-078700	\$ 122.64	LH 2021
HAJDU, WILLIAM M JR	01-093800	\$ 53.54	FH 2021
HAJDU, WILLIAM M JR	01-093800	\$ 112.43	LH 2021
SEFCIK, JONATHON M	16-076500	\$ 33.89	LH 2021
SHREVE, BUDDY	04-011200	\$ 91.74	FH 2021
JUDD, JUDITH	05-031600	\$ 149.41	LH 2021
MILLER, MARLIN RAY & SUSAN A	25-147832	\$ 4.90	LH 2021
WILLMAN, DALE & BRANDON	06-067885	\$ 252.92	FH 2021
WILLMAN, DALE & BRANDON	06-067885	\$ 531.13	LH 2021
GALIARDI, SANDRA S	11-185600	\$ 2.41	LH 2021
GALIARDI, SANDRA S	11-185700	\$ 17.10	LH 2021
BUELL, GREGORY A	12-008100	\$ 40.46	LH 2021
SWEET, CORA	30-078000	\$ 15.38	LH 2021
NORKUS, DOUGLAS A & PENNYT TOD	02-419908	\$ 635.67	LH 2021
VECCHIO, FRANK C & CHRISTINE N	04-083900	\$ 193.72	LH 2021
VECCHIO, FRANK & CHRISTINE	04-088620	\$ 106.93	LH 2021
KELLY, DEBORAH & STEPHEN M	25-004650	\$ 124.63	LH 2021
BURNETT, BARBARA J TOD	20-008600	\$ 64.10	LH 2021
BURNETT, BARBARA J TOD	20-070911	\$ 9.59	LH 2021
HITCHCOCK, ELIZABETH N	06-043400	\$ 365.46	LH 2021
HITCHCOCK, ELIZABETH N	06-090280	\$ 23.28	LH 2021
HITCHCOCK, ELIZABETH N	06-120124	\$ 3.46	LH 2021
HITCHCOCK, ELIZABETH N	06-120257	\$ 7.42	LH 2021
HITCHCOCK, ELIZABETH N	06-043300	\$ 7.50	LH 2021
HITCHCOCK, ELIZABETH N	06-043200	\$ 27.43	LH 2021
HITCHCOCK, ELIZABETH N	06-043100	\$ 115.74	LH 2021
HITCHCOCK, ELIZABETH N	06-121069	\$ 2.23	LH 2021
HITCHCOCK, ELIZABETH N	06-120744	\$ 91.88	LH 2021
SOLOMON, TERESA M & MICHAEL D	02-419708	\$ 457.28	LH 2021
BYLER, FREEMAN W & MARY S	25-190691	\$ 158.66	LH 2021
SANNITI, CARL V & KATHLEEN J TOD	02-313146	\$ 333.91	LH 2021
STASIAK, KENNETH C	26-214187	\$ 882.39	LH 2021
HILL, ARELENE EVA	12-002100	\$ 33.44	LH 2021
BARBER, WILLIAM A	12-002070	\$ 59.85	LH 2021
BARBER, WILLIAM A	12-090160	\$ 10.21	LH 2021
BARBER, WILLIAM A & MICHELLE MARIE	12-002700	\$ 1.42	LH 2021
BARBER, WILLIAM A	12-002300	\$ 7.11	LH 2021
BARBER, WILLIAM A	12-002060	\$ 29.87	LH 2021
BARBER, WILLIAM A	12-002050	\$ 8.30	LH 2021
TOTAL		\$ 14,265.17	