BOARD OF REVISION

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

Present: Chief Deputy Administrator Frank Antenucci and Chief Deputy Treasurer Caroline Mansfield.

Also Present: Fiscal Office Manager Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, and Appraiser Tim Severovich.

Present by Microsoft Teams: Charles E. Walder

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.

06-026000 Scott P & Kasie M Phelps 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 \$170,700 yet the resident feels it is worth \$153,630.

Appraiser Severovich stated good condition overall. 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 \$170,700 to \$153,600 based on the information provided.

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

06-026400 Michael Daniel & Patricia Ann Dwyer 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 \$111,600 yet the resident feels it is worth \$100,440.

Appraiser Severovich stated that new windows and doors were needed. There were leaking soffits and tuck point issues were noticeable. Also, no gutters were on the home. 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 \$111,600 to \$94,000 based on the information provided.

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

06-028500 Nina L Dassatti & Jeremy C Dudek 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 \$159,000 yet the resident feels it is worth \$143,100.

Appraiser Severovich stated he spoke with the owner, and there was no deferred maintenance indoor or on the exterior. 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 \$159,000 to \$143,100 based on information provided.

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

06-040000 Freia E & David Ramsey 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 \$149,200 yet the resident feels it is worth \$134,280.

Appraiser Severovich stated there is significant damage to the garage. Under garage window are mortar cracks. Trim damage and floor cracks of the garage. Did not notice any maintenance issues on the home. 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 \$149,200 to \$130,000 based on the information provided.

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

06-055000 Doranell Grayce Koller filed by Resident

Present, Victoria Koller, representing the owner, and was sworn in by Chief Deputy Administrator Frank Antenucci. A picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$121,100 yet the resident feels it is worth \$108,990.

Ms. Koller stated her mother is disabled, and with the new sewer going in, and the extra cost, it is putting a hardship on them due to the work they need to have done. She stated she needs to have a new HVAC system put in. The roof needs replaced. In the driveway, the gravel is about gone, and will need to have asphalt put down so her mom can get around in her wheelchair. 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 \$121,100 to \$87,200 based on testimony and information provided.

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

06-070700 Elise M & Ross A Riola 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 \$171,800 yet the resident feels it is worth \$154,620.

Appraiser Severovich stated he spoke with the owner at the residence and noticed that new windows were needed. There was not any deferred maintenance that the homeowner stated was needed. 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 \$171,800 to \$152,600 based on information provided.

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

06-087800 Brianna R Palko 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 \$158,000 yet the resident feels it is worth \$142,200.

Appraiser Severovich stated he did not detect any deferred maintenance. Chief Deputy Administrator Antenucci asked about the siding in the back of the home, and Appraiser Severovich stated, it is unpainted aluminum siding, but was in good condition. 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 \$158,000 to \$142,000 based on information available.

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

06-092400 Wendie A Heckerman 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 \$148,700 yet the resident feels it is worth \$133,830.

Appraiser Severovich stated on the front of the home there is tuck pointing that needs done. The driveway is part concrete and gravel but needs additional gravel. Trim around the house needs to be replaced. The AC appeared to be an older unit. 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 \$148,700 to \$125,000 based on information provided.

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

06-093400 Stanley & Margaret A Rus filed by Resident

Present, Margaret Rus, owner, was sworn in by Chief Deputy Administrator Frank Antenucci. A picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$140,900 yet the resident feels it is worth \$126,810.

Ms. Rus stated they need a new roof, new driveway, and update the electric and tuck point 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 \$140,900 to \$110,000 based on information available.

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

06-093600 Adam J & Brynne Burwell 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 \$190,300 yet the resident feels it is worth \$171,270.

Appraiser Severovich stated he spoke with homeowner, and currently did not have any deferred maintenance, and did not see at this point yet, if there would be any issues with the tie in. 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 \$190,300 to \$171,300 based on information available.

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

06-116430 Terrence L Rayl filed by Resident

Present, Terrence Rayl, owner, was sworn in by Chief Deputy Administrator Frank Antenucci. A picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$171,600 yet the resident feels it is worth \$154,440.

Mr. Rayl stated he will be needing a new roof, as his is approaching twenty years old. He stated there is tuck pointing issues around the home and several windows that need to be replaced. He is worried with the tie in that part of his driveway will need to be ripped out. 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 \$171,600 to \$140,000 based on testimony and information available.

Line Stock to the Education

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

General Business

Board of Tax Appeals

Parcel: 29-066100 BTA Case: 2021-2623 BOR Case: 714072

Name: CV Lantern Properties, LLC/Lantern of Chagrin Valley, INC

Upon consideration of the withdrawal jointly filed by the parties, this matter is hereby remanded to the Auditor/Fiscal officer to act as appropriate to give effect to the parties' settlement for Tax Year 2020 Market Value as follows:

Action

Motion by Frank Antenucci, seconded by Caroline Mansfield, to accept the withdrawal of the complaint filed with the BTA.

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

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

Motion by Frank Antenucci, seconded by Caroline Mansfield to remit and/or refund the following late payment penalties for last half Tax Year 2021 in the amount of \$4,205.79 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

ZEIGLER, BRIAN P & CHRISTINA M	20-063104	\$ 140.60	LH 2021
NIEHUS, MICHELLE A & WILLIAM S CO TRUSTEES	21-177067	\$ 427.33	LH 2021
BOLDEN, LEONARD B III	11-251850	\$ 148.15	LH 2021
KOWALSKI, RICHARD	02-363710	\$ 411.35	LH 2021
ROMANINI RONALD A FAMILY TRUST	26-214275	\$ 132.68	LH 2021
BECKWITH, KEVIN R	15-000280	\$ 258.23	LH 2021
BEAL, DAVIDK & JULIE F	30-095590	\$ 148.65	LH 2021
BEAL, DAVIDK & JULIE F	30-083100	\$ 14.98	LH 2021
PARKER, THOMAS P	01-118785	\$ 36.09	LH 2021
PARKER, THOMAS P	01-118784	\$ 1,275.36	LH 2021
JOSEPH, JOSEPH T JR & JENNIFER M	02-421056	\$ 751.04	LH 2021
ANGELOTTI, MARK T & DONNA J	02-252600	\$ 356.41	LH 2021
OGLE, KAREN S & STARKEY, WILLIAM R & MICHAEL R & SCHWARZ LAURA J	30-095620	\$ 24.61	LH 2021
OGLE, KAREN S & STARKEY, WILLIAM R & MICHAEL R & SCHWARZ LAURA J	30-074100	\$ 4.39	LH 2021
OGLE, KAREN S & STARKEY, WILLIAM R & MICHAEL R & SCHWARZ LAURA J	30-074300	\$ 4.32	LH 2021
OGLE, KAREN S & STARKEY, WILLIAM R & MICHAEL R & SCHWARZ LAURA J	30-074400	\$ 71.60	LH 2021
		\$ 4,205.79	

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

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 23, 2022, BOR meeting at 9:51 a.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision

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