### **BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, September 26, 2022, at 9:03 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 County Treasurer Christopher P. Hitchcock,

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Rachel Blystone, and Appraiser Tim Severovich.

Present by Microsoft Teams: Ron Leyde, and 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.

#### 06-003100 Justin M Walker & Samantha R Newton 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 \$172,800 yet the resident feels it is worth \$155,520.

Appraiser Severovich stated there was a downspout missing from the garage. A cracked gutter on the garage. The garage has damage. The rear storm door needed replaced due to damage. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$172,800 to \$154,00 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

#### 06-009200 Anthony J Muni 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 \$121,800 yet the resident feels it is worth \$109,620.

Appraiser Severovich stated there was a large tree in the owner's front yard, that he feels would interfere with the tie in of the sewer line. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$121,800 to \$107,000 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

## 06-015100 Olin J Nishizaki 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 \$115,100 yet the resident feels it is worth \$103,590.

Appraiser Severovich stated the front gutter was sagging and the driveway needs gravel placement. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$115,100 to \$101,000 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

### 06-019600 Terry S Croyle 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 \$177,700 yet the resident feels it is worth \$159,930.

Appraiser Severovich stated he did not see any visible repairs to the home. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$177,700 to \$159,900 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

#### 06-022100 Jeffery M VanNess 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 \$122,200 yet the resident feels it is worth \$109,980.

Appraiser Severovich stated there was a lot of paint on the trim along the garage. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$122,200 to \$107,800 based on the information provided.

Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and James W. Dvorak. Motion carried.

# 06-029600 Rosika Bertovic filed by the 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 \$119,000 yet the resident feels it is worth \$107,100.

Treasurer Hitchcock noted the exterior condition of the home, has several tuck point issues. Appraiser Severovich, agreed, but thought it does not appear to be structural. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$119,000 to \$104,600 based on the information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

#### 06-032200 Laura Jenkins 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 \$119,700 yet the resident feels it is worth \$107,730.

Appraiser Severovich did not notice any deferred maintenance on the home. The brick of the home was painted so he could not say for sure if there were any tuck point issues. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$119,700 to \$105,300 based on information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

### 06-066700 John E Friedel 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 \$168,800 yet the resident feels it is worth \$151,920.

Appraiser Severovich stated the driveway needs gravel. In front of the garage area, it is grass, and the gravel appears to be all gone. Also, stated that there are several dead pine trees in front of home and the side of home and is unsure if these will need removed due to the sewer tie in that will be taking place. No further questions from the Board.

### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$168,800 to \$150,000 based on information provided.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

## 06-079900 Stephen J & Karen A Wahl filed by Resident

It was moved by Frank Antenucci and seconded by Christopher P. Hitchcock to accept the withdrawal of this complaint.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

# 06-093100 James P & Linda A Samuto filed by Resident

Present, James and Linda Samuto, owners, was sworn in by Chief Deputy Administrator Frank Antenucci. 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 \$185,100 yet the resident feels it is worth \$166,590.

Mr. Samuto stated he did install cedar siding on half of the home years ago. It does need to be replaced but cannot afford to now with the expense of the new sewer going in. The garage soffit needs to be painted. Treasurer Hitchcock asked if there were any issues with the windows or the roof. Mr. Samuto stated that all that was replaced within the last five years. No further questions from the Board.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the Tax Year 2021 Market Value from \$185,100 to \$160,000 based on testimony and condition.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

### **General Business**

Board of Tax Appeals Parcel: 02-115600 BTA Case: 2021-1839 BOR Case: 714050

Name: Keybank National Association/Kenston Board of Education

Upon consideration of the stipulation 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.

#### Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to adjust Tax Year 2020 and 2021 Market Value to \$1,445,000.

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

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

Motion by Frank Antenucci, seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for first and last half Tax Year 2021 in the amount of \$2,001.47 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Motion carried.

AYERS, DAVID & GAYLOR, ANGELA	02-419969 :	\$ 608.20 FH 2021
AYERS, DAVID & GAYLOR, ANGELA	02-419969	\$ 1,277.22 LH 2021
SNYDER, DAVID J	20-035400	116.05 LH 2021
		2,001.47

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the September 26, 2022, BOR meeting at 9:36 a.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision

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