

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, February 13, 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, County Treasurer Christopher P. Hitchcock, and County Commissioner Timothy Lennon.

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

Tax Year 2022 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.

06-101100 Mark & Bethany Trzcinski filed by Owner

Present, Mark and Bethany Trzcinski, owners, were sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$196,900 yet the owner feels it is worth \$182,340 and asked them to explain to the Board why the value should be reduced.

Mr. Trzcinski indicated the value set by the Auditor is not far off what he thinks it is, however, his concern is REALink shows the home as having new construction. He said there was not any new construction, but there was a rehab done to the home. Auditor Walder reviewed the property record card and read the notes listed as having rehab work to interior, roof, windows, air conditioning, and exterior siding. Mr. Trzcinski stated it is not new siding, it was just painted. Auditor Walder also read the history of the values listed on the property record card. Auditor Walder noted, that in February of 2021, the Trzcinski's purchased the property for \$226,500 and that is the best indicator of value. Mr. Trzcinski does not feel that is the best indicator of value, since the home needed work and he needed to purchase the home since his home was on the market for sale and his options were limited.

Treasurer Hitchcock stated that since he purchased the home for \$226,500, he determined the market value for the home. Treasurer Hitchcock asked if they have invested any money into the home. Mr. Trzcinski stated they have done some cosmetic work, since the previous workmanship was not good. Auditor Walder asked if the home was appraised. Mr. Trzcinski replied, yes. Treasurer Hitchcock stated it might be best to postpone the hearing and have the homeowner supply the Board with a copy of the Bank Appraisal. Treasurer Hitchcock asked if there are any issues with the home. Mr. Trzcinski stated the basement leaks and there is a crack in the foundation wall. Treasurer Hitchcock asked if they had any quotes for repairs. Mr. Trzcinski stated not yet but would get them.

Mr. Trzcinski asked if the Board knew what the effective tax rate was for where he lives. He thought his taxes were high. Auditor Walder asked Chief Deputy Auditor Leyde who was on Microsoft Teams if he could gather that information. Chief Deputy Auditor Leyde stated the tax rate for Mr. Trzcinski's Township was 60.16 effective mills of taxation.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to postpone the hearing to a later date so the owners can submit additional evidence.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and Timothy Lennon.
Motion carried.*

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

Motion by Charles E. Walder, seconded by Timothy Lennon to remit and/or refund the following late payment penalties and interest for the second half Tax Year 2021 for \$815.98 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and Timothy Lennon.
Motion carried.*

Approve minutes from February 6, 2023

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to approve the minutes from February 6, 2023.

*Voice vote, two ayes. Charles E. Walder and Christopher P. Hitchcock. One abstain from
Timothy Lennon.
Motion carried.*

Approve Updated Board of Revision Rules

Motion by Christopher P. Hitchcock, seconded by Timothy Lennon to approve the updated Board of Revision Rules.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and Timothy Lennon.
Motion carried.*

Electronic Portal Discussion

Auditor Walder stated that Company 119 is working with the appraisal department on initiating an electronic portal for residents to file Board of Revisions with the County. Deputy Auditor Bonnie McKenzie and Deputy Auditor Rachel Blystone presented screen shots of the electronic portal system process thus far that Company 119 is currently working on. They walked the Board through the process as to what a resident would see upon filing. Treasurer Hitchcock had suggested to change some verbiage. Once portal is complete, another meeting will be scheduled for the Board to review.

Parkman Wastewater Treatment Plant Discussion

Auditor Walder stated he held a meeting in January with some of the Parkman residents that are having issues with their wastewater treatment plant. The system is a vacuum system that will suction the water from the pipes and leaves the traps dry which cause a sewer gas smell throughout their homes. The residents feel this is causing a reduction in their values. During summer, there will be a site visit from the Board so they can speak and see firsthand some issues the residents are experiencing.

Being no further business to conduct it was moved by Frank Antenucci to adjourn the February 13, 2023, BOR meeting at 9:33 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision
