

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, March 20, 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, and Chief Deputy Treasurer Caroline Mansfield

Also Present: Chief Deputy Administrator Frank Antenucci, Fiscal Office Manager Pam McMahan, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Deputy Auditor Heather Pipa, and Appraiser Tim Severovich.

Present by Microsoft Teams: Chief Deputy Auditor Ron Leyde and County Treasurer Christopher P. Hitchcock.

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

It was moved by Charles E. Walder and seconded by Caroline Mansfield to accept the withdrawal of this complaint.

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

Motion carried.

11-239800 & 26-214254 Angelo J Marrali filed by Owner

The owner, nor a representative was present for the hearing. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$182,700 yet the resident feels they are worth \$46,500.

Auditor Walder went into detail the research that was done on investigating the parcels in question. He stated there were deed restrictions for the parcels in question. The restrictions state a dwelling could be built in its entirety on one of the two parcels of the owner's choice, but a dwelling could not be built on each of the two parcels. The driveway has easement rights to all the properties that it adjoins. Auditor Walder stated that the County's evaluation is close to the sale price. Auditor Walder stated the roadway does have value since it is the only egress for the homeowners to access their properties.

Appraiser Severovich stated there is a mortgage on the property and there was not any personal property that was purchased at time of sale.

Action

After a review of all information available there was a Motion by Charles E. Walder, and seconded by Caroline Mansfield, to reduce 2022 Tax Year Market Value from \$182,700 to \$176,100 based on the information provided.

Voice vote, two ayes. Charles E. Walder and 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 and interest for the second half Tax Year 2022 for \$4205.79 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

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

Approve minutes from February 13, 2023

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the minutes from February 13, 2023.

*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 March 20, 2023, BOR meeting at 9:21 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

