

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, April 17, 2023, 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, County Treasurer Christopher P. Hitchcock, Geauga County Administrator Gerry Morgan, and Chief Deputy Treasurer Caroline Mansfield.

Also Present: Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Deputy Auditor Heather Pipa, Michael Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: Auditor Charles E. Walder and 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.

County Treasurer Christopher P. Hitchcock left the hearing at 9:47 am, and Chief Deputy Treasurer Caroline Mansfield arrived at 9:47am for the hearings.

02-061700 Wo Jiang & Ruzhi Liang filed by Owner

Present, Ruzhi Liang, Owner, was sworn in by Chief Deputy Administer 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 \$211,400 yet the resident feels it is worth \$160,000.

Ms. Liang stated when the home was purchased, she knew it had been on the market for a long time. The home had rubbish and junk in the interior and exterior that needed to be hauled away, even before they could begin any kind of a renovation. Ms. Liang also stated that it has been a year, and there is still items that need to be removed.

Chief Deputy Administer Antenucci asked Ms. Liang if the home was purchased as an arm's length transactions, and she replied yes. The home was found on Zillow, and there was a real estate agent involved.

Appraiser Tim Severovich stated the property was unusual with 2 structures, but he was able to find a comparable in Burton. Appraiser Severovich stated after research he recommends his valuation to be \$160,000. 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 2022 Market Value from \$211,400 to \$160,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Gerry Morgan.
Motion carried.*

06-001900 Loretta Ann Arietta, filed by Owner

Present, Loretta Ann Arietta, Owner, was sworn in by Chief Deputy Administer 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 \$141,100 yet the resident feels it is worth \$110,000.

Ms. Arietta stated she does have several repairs she needs to make around the home and doesn't feel she will be able to do most of them due to the cost of the new sewer that was put in the neighborhood. Ms. Arietta stated the foundation of her home needs repaired. It is cracking and crumbling in areas surrounding her home. She also stated she has 6 windows that need replaced, work in both bathrooms, and a shed that has rotted and needs removed.

Appraiser Severovich stated he did drive by Ms. Arietta's home and took exterior pictures but couldn't determine any notable repairs without walking around home. Appraiser Severovich noted from the picture evidence Ms. Arietta supplied his recommendation for a valuation would be \$127,100.

Treasurer Hitchcock asked how the roof on the home was. Ms. Arietta stated, good, it was replaced in 2010 and does not have any issues. Treasurer Hitchcock asked why the windows needed replaced and Ms. Arietta stated there is condensation between the panes of glass and she cannot see out of them.

Appraiser Severovich asked is she had the tie in completed yet, and Ms. Arietta stated no, however, she has been in contact with the contractor, and that will be taking place shortly. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Christopher P. Hitchcock to reduce the Tax Year 2022 Market Value from \$211,400 to \$160,000 based on the information provided and testimony.

*Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock. Gerry Morgan, abstained.
Motion carried.*

10-027300 Adam Webber & Tracey L Georskey filed by Owner

Present, Tracey L Georskey, Owner, was sworn in by Chief Deputy Administer 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 \$135,900 yet the resident feels it is worth \$100,000.

Ms. Georskey stated she has owned the home for 30 years, and for the last 23 years it has been a rental property. The house across the street was in foreclosure 4 years ago and was purchased at an auction. She believes the house is vacant and now there are rodents on the property. Ms. Georskey stated the City of Chardon has a lawsuit against the homeowner. Ms. Georskey stated she did supply photo evidence of the blighted home.

Appraiser Severovich stated that as an appraiser it was hard to determine the impact on that home in the neighborhood, that they call that curable external obsolescence. Appraiser Severovich stated he did reach out to a local realtor to see if that home has had any impact on the home sales in the area. Appraiser Severovich stated that the realtor stated that that they only look at the recent sales, and not the appearance. Based on that information, Appraiser Severovich stated his recommendation would be to hold the current value of the home.

Treasurer Hitchcock asked Ms. Georskey if she knew if the lawsuit was still pending with the City of Chardon. Ms. Georskey replied yes, it was postponed until Mid-May. No further questions from the Board.

Action

After a review of the information available there was a Motion by Gerry Morgan, seconded by Frank Antenucci, to hold the value for the Tax Year 2022 Market Value at \$135,900 based on the information provided.

*Voice vote, two ayes. Frank Antenucci, and Gerry Morgan. Christopher P. Hitchcock, abstain.
Motion carried.*

15-097100 Jay & Jean Tager filed by Owner

Present, Jay Tager, Owner, was sworn in by Chief Deputy Administer 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 \$194,400 yet the resident feels it is worth \$131,000.

Mr. Tager stated he had inherited the property from his mother-in-law and started renovations on the home. He has since lost his employment and is looking to see if he can lower the value of his home. Treasurer Hitchcock asked Mr. Tager if he was looking to stay in the home or looking to sell his home. Mr. Tager stated he wants to stay in the home. Treasurer Hitchcock stated that with all the new renovations and the money that was placed into the home, this is the reason for the value to increase. There is minor deferred maintenance. 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 value for the Tax Year 2022 Market Value from \$194,400 to \$160,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Gerry Morgan.
Motion carried.*

29-075100 & 29-075200 KF Industries INC filed by Owner

The owners, nor a representative was present for the hearing. Chief Deputy Administrator Frank Antenucci stated for the record that the homeowner did receive the certified notification 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 \$300,300 yet the resident feels it is worth \$279,000.

Appraiser Tim Severovich stated the property was on the market for sale, then pulled off the market. Then placed back on the market again for a price of \$280,000. He stated a pond in the front of the house, takes up a considerable part of the property.

Geauga County Administrator Morgan asked if the pond was for storm water or retention pond? Chief Deputy Administrator Antenucci stated there is a lot of discussion about that pond but believes it is just a pond. No further questions from the Board.

Action

After a review of the information available there was a Motion by Caroline Mansfield, seconded by Gerry Morgan to reduce the value for the Tax Year 2022 Market Value from \$300,300 to \$280,000 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Gerry Morgan.
Motion carried.*

General Business**01-117373 John & Cheryl Waldeck- Dismiss Case**

Dismiss case per Chief Compliance Officer & Administrator Kate Jacob. After review of the complaint, it was determined the property owner did not meet the criteria under R.C 5715.19 (A) (2) Per Rule 13 under the Geauga County Board of Revision Rules.

Remissions/Refunds

Motion by Frank Antenucci, seconded by Gerry Morgan to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2022 totaling \$658,082.90 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Gerry Morgan.
Motion carried.*

Approve minutes from April 3, 2023

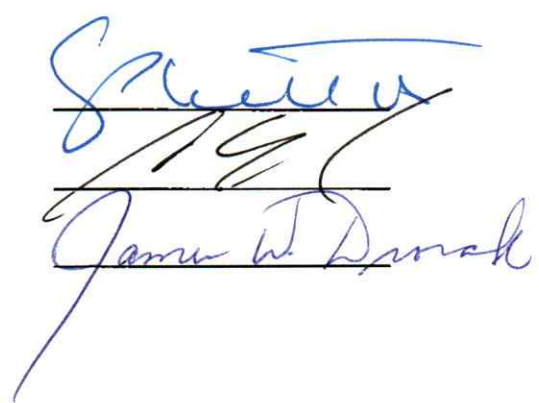
Chief Deputy Administrator Antenucci stated the April 3, 2023, minutes will be moved to May 8, 2023, for approval.

Being no further business to conduct it was moved by Gerry Morgan to adjourn the April 17, 2023, BOR meeting at 10:21 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



James W. Dvorak