

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, May 8, 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: County Auditor Charles E. Walder, County Treasurer Christopher P. Hitchcock, and County Commissioner James W. Dvorak

Also Present: Chief Deputy Administrator Frank Antenucci, 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: Chief Deputy Auditor Ron Leyde, Chief Compliance Officer & Administrator Kate Jacob, and Attorney Steve Gill.

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.

02-271700 Miller & Sons Enterprises LLC filed by Owner

Present by Microsoft Teams, Steve Gill, Attorney, representing Miller & Sons, stated he sent over an email to withdraw the hearing, the owner is working with the zoning department.

Action

After a review of information there was a Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to withdraw the case.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

21-110900 Rock Land Holding LLC filed by Owner

Present, Gerard Roberts, Owner, and Lynn Adamic, Fiscal Representative, were sworn in by Auditor Walder. 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 \$282,900 yet the resident feels it is worth \$237,900.

Ms. Adamic stated they have tried to improve the property. With Inflation, the loans taken on the property have gone up considerably. It is a cold storage facility of 52 units, and they have just built 45 additional units on the same parcel. Steel prefab buildings.

Mr. Roberts stated the units are leased on a month to month. The property is not mortgaged, it is an equity loan. Mr. Roberts stated he wasn't sure what to build on the property since it was only 1.5 acres and decided on storage units. Expenses and interest rate hikes Mr. Roberts stated is hurting him.

Treasurer Hitchcock suggested the hearing be rescheduled so the Mr. Roberts could gather additional evidence for the Board to review. He recommended Mr. Roberts compile revenue reports, expense reports, all cash flow reports that Mr. Roberts is willing to share with the Board. Mr. Roberts stated he would get the evidence together and would like to reschedule to a future date.

Appraiser Severovich stated he could not find any comparable sales on storage units in Geauga County. No further questions from the Board.

Action

After a review of the information available there was a Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to suspend the hearing to a future date so the owner can compile documents on revenue and expenses.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

22-015600 John M Ricci, filed by Owner

Present, John Ricci, Owner, was sworn in by Auditor Walder. 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 \$124,900 yet the resident feels it is worth \$90,000.

Mr. Ricci stated the interior rehab is not 100% complete, which is why he is looking to discuss to have his value reduced. He stated the bathroom shower is not complete, the kitchen still needs lower cabinets and countertops, and the back bedroom needs drywall and a new floor installed.

Treasurer Hitchcock asked Mr. Ricci when he feels the work would be done. Mr. Ricci stated, as he gets additional money he works on the home. He feels it is 60% completed. He does not feel it is habitable due to the nonfunctioning kitchen nor a shower in the home.

Commissioner Dvorak asked when someone lived in the home last, and Mr. Ricci stated the home has been vacant since 2016.

Appraiser Severovich stated sales in the area, for a similar home have been upwards of \$128,000, however, they were not rehabs like Mr. Ricci's home is currently.

Auditor Walder explained the process when a permit is pulled, the appraiser needs to check the progress of the work, which is why they were on his property to try and verify the progress. Since Mr. Ricci, asked the appraiser to leave the property in January 2023, work was not verified and assumed work was 100% complete. Auditor Walder stated, since he was not 100%, the appraisers will be back out to verify work until it is complete. No further questions from the Board.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2022 Market Value from \$124,900 to \$92,900 based on the information provided and testimony.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

26-152529 Brian & Laura Borawski filed by Owner

Present, Brian & Laura Borawski, owners, were sworn in by Auditor Walder. 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 \$708,200 yet the resident feels it is worth \$625,000.

Mr. Borawski stated the home was on the market for two years. Upon inspection of the property, they had found significant areas that needed repairs. Mr. Borawski also stated that they found erosion issues that were not disclosed. There is a river to the back of the property and a stream on the front of the property. Due to these issues the homeowner and Mr. Borawski reached an agreement of \$25,000 as a credit. The roof had a minor repair needed, doors need replaced, and wood facia from carpenter bees need addressed.

Auditor Walder stated that the best indicator of value is an arm's length transaction. Auditor Walder thanked Mr. Borawski for the packet of evidence he had supplied for the Board. No further questions from the Board.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2022 Market Value from \$708,200 to \$650,000 based on the information provided and testimony.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak
Motion carried.*

General Business

Remission/Refunds

Motion by Charles E. Walder, seconded by James W. Dvorak to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2022 for \$10,916.60 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 James W. Dvorak.
Motion carried.*

Parkman Plan

Auditor Walder noted dates have been set for the Parkman hearings, which will take place July 17 through July 21, 2023, from 9:00am to 3:00pm with a lunch from 12:00pm to 1:00pm. Twenty cases per day to be heard.

Approve minutes from April 3 2023, Approve minutes from April 17, 2023.

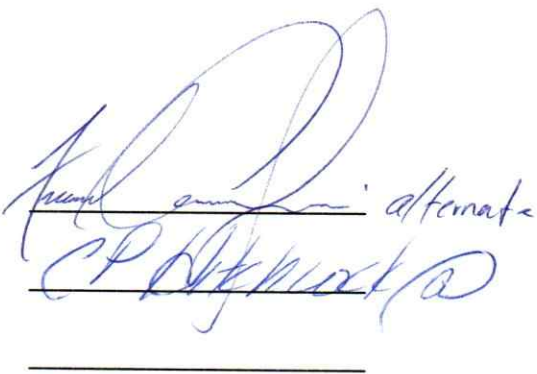
Motion by James W. Dvorak, seconded by Charles E. Walder to approve the minutes from April 3, 2023.
Motion by Christopher P. Hitchcock, seconded by James W. Dvorak to approve the minutes from April 17, 2023.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the May 8, 2023, BOR meeting at 10:06 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision



Christopher P. Hitchcock, alternate