BOARD OF REVISION

The Geauga County Board of Revision met on Monday, May 22, 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, Chief Deputy Treasurer Caroline Mansfield, and Geauga County Administrator Gerry Morgan.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Deputy Auditor Heather Pipa, Helpdesk Technicians Michael Dorka and Zachary Molseed and Appraiser Tim Severovich.

Present by Microsoft Teams: Auditor Charles E. Walder, Chief Deputy Auditor Ron Leyde, and Fiscal Office Manager Pam McMahan.

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.

05-045324 Thanvonedet & Kiyomi Chansamone filed by Owner

Present Thanvonedet Chansamone, Owner, Matt Wheelock, Attorney, Andy Lear, Appraiser, and Lori O'Neil, Real Estate Agent. Chief Deputy Administrator Antenucci swore in Mr. Chansamone and Ms. O'Neil. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$900,500 yet the owner feels it should be valued at \$500,000.

Mr. Chansamone stated he was looking for a property to purchase, preferably in California, but came across this property and knew it would fit for the vision he had to turn it into a sound stage studio. The building was an old school, and it was on the open market for purchase. Ms. O'Neil stated she was the selling agent for the property, and this was listed on the open market nationwide.

Chief Deputy Administrator Antenucci asked Attorney Wheelock why they were not asking to go to the sale price but were requesting a higher value. Attorney Wheelock stated that Mr. Chansamone wants to give back to the community and is why they brought an appraiser to inspect the property to give a fair value of the building.

Mr. Lear did state it is a unique challenge when appraising an old school. He looked in several counties to find similar sales. With those that he found Mr. Lear stated the value is \$6.00 a square foot and felt coming in at \$500,000 was fair for the building.

Appraiser Severovich didn't have any information to offer on the sale.

Attorney Wheelock stated in closing, that the vision for the building is established, but it will take time to renovate the building to work in the full compacity. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Gerry Morgan, to reduce the Tax Year 2022 Market Value from \$900,500 to \$500,000 based on the information provided and testimony.

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

06-005400 Lisa Muni, Christy Beer & Cindy Leslie filed by Owners

Present Lisa Muni, Owner, and George Lesko, Friend. Chief Deputy Administrator Antenucci swore in Ms. Muni and Mr. Lesko. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$158,800 yet the owner feels it should be valued at \$130,000.

Mr. Lesko stated that with the new sewer plant being installed and the extra costs for homeowners, it is causing a hardship for Ms. Muni to maintain the home. The roof has leaks, the chimney needs repairs. The basement has significant cracks. The garage has a crack all the way through the concrete. Mr. Lesko stated they do have a name of a contractor that they will be reaching out to.

Chief Deputy Administrator Antenucci stated that the roof was taken into an account last year, when a BOR was filed on behalf of the resident.

Mr. Lesko asked if they could reschedule the hearing so he could get quotes for the additional work that needs done. Chief Deputy Administrator Antenucci noted that the hearing would be rescheduled.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to continue the hearing at a later scheduled date.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield. Abstained, Gerry Morgan, Motion Carried.

28-012900 Robert & Morgan O'Donnell filed by Owner

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 \$528,700 yet the resident feels it is worth \$159,400.

Appraiser Severovich stated he did visit the home. He verified that a fire did occur, and the owner does plan on having the home razed since it is a total loss. Appraiser Severovich did photograph the damage that occurred by the fire. The homeowner was in the process of renovating when the fire occurred.

Action

After a review of the information available, there was a Motion by Caroline Mansfield, seconded by Frank Antenucci, to reduce the Tax Year 2022 Market Value from \$528,700 to \$159,400 based on the information provided.

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

General Business

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

Motion by Frank Antenucci, seconded by Gerry Morgan to remit and/or refund the following late payment penalties and interest for first half Tax Year 2022 totaling \$2,087.60 due to reasonable cause and not, willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

22-N	1ay-23		
KOZELKA RANDALL A & JEANINE M	18-016000	\$ 110.18	FH 2022
LOVELAND JAMES P & LINDA H	11-066645	\$ 243.14	FH 2022
LEMPONEN CARL R & CAROLE A	04-089100	\$ 87.21	FH 2022
POLLOCK ANDREA	04-151056	\$ 220.42	FH 2022
GALLO EDARD B & SHARON M	01-118435	\$ 490.73	FH 2022
MCHALE JOHN	02-253800	\$ 375.13	FH 2022
16815 PARK CIRCLE DR LLC	02-199600	\$ 560.79	FH 2022
		\$ 2,087.60	

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

Approve minutes from May 8, 2023

Motion by Frank Antenucci, seconded by Caroline Mansfield to approve the minutes from May 8, 2023. Gerry Morgan, abstain.

Voice vote, two ayes. Frank Antenucci, and Caroline Mansfield. Abstain, Gerry Morgan. Motion carried.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the May 22, 2023, BOR meeting at 9:36 a.m.

Respectfully submitted,

Charles E. Walder, Auditor Secretary/Board of Revision