

**BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, June 12, 2023, at 9:03 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: Auditor Charles E. Walder, Treasurer Christopher P. Hitchcock, and Geauga County Administrator Gerry Morgan. Gerry Morgan arrived at 9:16am.

Also Present: Chief Deputy Administrator Frank Antenucci, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Deputy Auditor Heather Pipa, Helpdesk Technician, Michael Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: Kenneth Fisher, Kim Lynch, Thomas Sprout, Duane & Susan Miller, Steven Gill, David Rose, Jim Aventi, Joe Aventi, and Tim Kilroy.

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.

**01-044200 The Ted Kilroy Trust filed by Trustee, Counter filed by Kenston LSD**

Present by Microsoft Teams, Trustee, Tim Kilroy. Present, Attorney David Seed a representative for Kenston LSD. Auditor Walder swore in Mr. Kilroy. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$184,300 yet the owner feels it should be valued at \$60,000.

Mr. Kilroy stated there are several exterior and interior issues on the home. The roof leaks in several locations which is causing black mold on the upstairs ceiling. Mr. Kilroy stated that a neighbor had offered to buy the home for \$82,000, but never came forward again about it. A rehab company discussed an offer between \$80,000 to \$100,000. Lost audio with Mr. Kilroy, it was voted by Auditor Walder, seconded by Christopher P. Hitchcock at 9:47 a.m. to table hearing until Mr. Kilroy could reconnect. At 9:49 a.m. Mr. Kilroy was able to connect. Auditor Walder called the meeting back to order. Auditor Walder asked how much the bank is willing to forgive, excluding liens on a short sale. Mr. Kilroy stated \$92,000. Mr. Kilroy stated he had an estimate for \$91,000 to make home livable.

Attorney Seed asked if anyone lives in the home. Mr. Kilroy stated, no one has lived there for 10 years. Attorney Seed asked what the condition of the roof was. Mr. Kilroy stated the roof is leaking throughout which is causing black mold on the plaster ceiling upstairs. Attorney Seed asked if the heating and air conditioning worked. Mr. Kilroy replied, no. Attorney Seed asked if the electric was working. Mr. Kilroy stated it is, but it is turned off at the main breaker. Attorney Seed asked if the plumbing in the home worked. Mr. Kilroy stated it does not work. There is a clog between house and street, and it does backup up.

Tim Severovich, appraiser stated he did visit the property, and stated that it appeared unsound and should be torn down due to the extensive exterior issues he noticed. No further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Charles Walder, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2022 Market Value from \$184,300 to \$93,300 based on the information provided and testimony.

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

**02-154600, 02-154700, & 02-154800 Alan & Jeanette Nowac filed by owner Counter filed by Kenston LSD**

Present Alan & Jean Nowac, owners. Present, Attorney David Seed, representative for Kenston LSD. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$367,100 yet the owner feels it should be valued at \$297,738.

Ms. Nowac stated they purchased the property in November of 2022. Auditor Walder indicated he has reviewed the conveyance form and purchase agreement. Auditor Walder asked if the house was on the open market. Ms. Nowac stated that it was.

Attorney Seed asked if it was a typical negotiation between buyer and seller. Ms. Nowac stated yes, she feels it was. There were no further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Charles Walder, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2022 Market Value from \$367,100 to \$297,700 based on the information provided and testimony.

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

**02-420805 RE Aurora Ohio Family LLC filed by owner, Counter filed by Kenston LSD**

Present by Microsoft Teams, Attorney Steven Gill, representative for owner. Present, Attorney David Seed, representative for Kenston LSD. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$12,000,000 yet the owner feels it should be valued at \$11,500,000.

Attorney Gill stated there is a signed stipulation between himself and David Seed to reduce the value for Tax Year 2022 to \$11,500,000. Attorney Seed stated the owner did not file for a stipulation for 2021 but have agreed a stipulation for Tax Year 2022.

**Action**

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Gerry Morgan to accept the stipulation that was presented to the Board.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan  
Motion Carried.*

**10-047200 Chard Asset Ownership LLC C/O Charles Stoltz**

Present, Attorney Kristopher Nicoloff and Appraiser Jim Huber, representing the owner. Auditor Walder swore in Jim Huber. 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 \$6,189,000 yet the owner feels it is worth \$5,000,000.

Attorney Nicoloff stated they would like to amend their complaint form from \$5,000,000 to \$5,400,000. Attorney stated there was an appraisal that was conducted on the property. Mr. Huber stated he visited the property back in January 2022. The property is a nursing home facility. Mr. Huber discussed occupancy, cost approach, sales in the area and depreciation.

Auditor Walder asked if there was Covid money allocated. Mr. Huber stated there were not any covid supplements on the proforma expense statement.

Treasurer Hitchcock asked Mr. Huber if the licenses were considered personal property. Mr. Huber stated that yes, that does encompass under the personal property window. No further questions from the Board.

#### **Action**

After a review of the information available and testimony, there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to reduce the Tax Year 2022 Market Value from \$6,189,000 to \$5,400,000 based on the information provided.

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

#### **19-080081, 19-080858, 19-080922, 19-080931 Middlefield Square Hammerschmidt LLC filed by owner, Counter filed Cardinal LSD**

Present by Microsoft Teams, Joe and Jim Aveni, owners. Present by Microsoft Teams, Attorney Kenneth Fisher, representative for the owners. Present by Microsoft Teams, Attorney David Rose a representative for Cardinal LSD. Auditor Walder swore in Joe and Jim Aveni. A picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$2,737,000 yet the owner feels it is worth \$530,000.

Attorney Fisher stated that Mr. Aveni will be speaking on the vacancy issues of the property. Mr. Jim Aveni stated that the hairdresser left in 2023 due to the fact they could not keep employees. Burger King filed bankruptcy January 2023. In the strip plaza Harbor Freight and Sherwin Williams are still present. Joe Aveni stated that since Covid he has noticed that it is difficult to keep smaller businesses open and going in strip plazas, since they cannot retain employees.

Auditor Walder wanted to clarify some dates. Auditor Walder asked Jim Aveni as of January 1, 2022, was Super Cuts still present and was there any word they were leaving. Mr. Aveni stated they were still there, and didn't receive word until March 2023, that they wanted to vacate in April of 2023. Auditor Walder asked as of January 1, 2022, was there any word that Burger King would be leaving. Jim Aveni stated no that they did not file bankruptcy until January 13, 2023, but stopped paying rent in September of 2022.

Attorney Rose asked Jim Aveni if there was a mortgage on the property and Mr. Aveni stated yes. Attorney Rose asked if the property was listed for sale, and Mr. Aveni stated no it was not. Attorney Rose asked if the property has been appraised in the last two years, and Mr. Aveni replied to no. No further questions from the Board.

#### **Action**

After a review of the information available and testimony, there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to hold the Tax Year 2022 Market Value at \$2,737,00.

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

**21-110900 Rock Land Holding LLC filed by owner**

Present, Gerard Roberts, owner, and Lynn Adamic, friend of owner. Auditor Walder swore in Gerard Roberts and Lynn Adamic. 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 owner feels it is worth \$237,900.

Mr. Roberts stated he did submit the additional paperwork that the Board requested. The Supplemental information provided were income and expense sheets from the accountant. Mr. Gerard stated he is limited to what he can put on the property.

Mr. Roberts stated he has taken a loss with the storage units. The units are leased monthly, not a year lease, which makes it difficult for guaranteed annual income.

Treasurer Hitchcock thanked Mr. Roberts for gathering the additional information that he requested.

**Action**

After a review of the information available and testimony, there was a Motion by Gerry Morgan, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2022 Market Value from \$282,900 to \$237,900

*Voice vote, two ayes. Christopher P. Hitchcock, and Gerry Morgan. 1 opposed, Charles E. Walder.  
Motion carried.*

**23-131150 Mary Cullen Trustee filed by owner Counter filed by West Geauga LSD**

Present, Attorney David Seed representative for West Geauga LSD. Present by Microsoft Teams, Appraiser Tom Sprout, representative for West Geauga LSD. Present by Microsoft Teams, Attorney Steve Gill representative for the owner. Auditor Walder swore in Tom Sprout. 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 \$1,428,000 yet the owner feels it is worth \$1,000,000.

Attorney Gill stated they filed the complaint on behalf of the owner, as well as the tenant. Attorney Gill stated he did not have a finished appraisal to submit prior to the deadline for the hearing. Attorney Gill stated last year there was a complaint filed by the school board to raise the value to the acquisition price, which it was. Attorney Gill stated this is more of an investment vehicle since it is a guaranteed lease through to 2034 with options to 2055 not a lease fee. With the increase, the Dollar General, needs to sell 10,000 more items to cover the cost of the taxes and they are hoping to have the valuation reduced.

Attorney Seed said that he feels this is more of an issue with tenant and landlord since Dollar General is leasing the space from the landlord.

Appraiser Sprout stated he conducted an appraisal of the Dollar General and in his professional opinion he feels the value of the parcel is \$1,400,000. He visited the property on May 25, 2023, to take photos of the exterior. No further questions from the Board.

**Action**

After a review of the information available and testimony, there was a Motion by Charles Walder, seconded by Gerry Morgan, to hold the value for Tax Year 2022 Market Value at \$1,428,000.

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

**23-163920 The Ted Kilroy Trust filed by Trustee**

Present by Microsoft Teams, Trustee, Tim Kilroy. Auditor Walder swore in Mr. Kilroy. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$87,700 yet the owner feels it should be valued at \$40,000.

Mr. Kilroy stated the condition of the property is not good. Main support for the garage is twisted so the roof collapsed. The addition that was started years ago has not been completed. The skylights are leaking into the living area. The basement has black mold in it. The well has been affected by drilling for natural gas and has a severe iron buildup in the bathrooms. He did receive an offer of \$50,000 but they wanted Mr. Kilroy to do the financing for it. No further questions from the Board.

**Action**

After a review of the information available and testimony, there was a Motion by Christopher P. Hitchcock and seconded by Charles Walder, to reduce the Tax Year 2022 Market Value from \$87,700 to \$50,000

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

**25-190371 Duane & Susan Miller filed by owner**

Present by Microsoft Teams, Duane & Susan Miller, Owners. Auditor Walder swore in Mr. and Mrs. Miller. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$1,101,300 yet the owner feels it should be valued at \$810,000.

Mr. Miller stated the house was on the market for some time. They placed an offer in the fall of 2021, after the inspection found several issues that needed repaired. The Millers pulled their offer when owner would not come down on selling price due to repairs found. After several months, the house was still on the market after several other offers were pulled. Mr. Miller stated they put in another offer, to which was accepted. Much deferred maintenance needs to be done.

Auditor Walder asked if the house was on the open market. Mr. Miller stated yes it was. Treasurer Hitchcock asked if they bought additional parcels. Mr. Miller stated yes there is another parcel that includes four additional acres. Auditor Walder asked if they bought their house, and another parcel of four additional acres. Mr. Miller stated yes that is correct. The transaction bridged 2 parcels stated Auditor Walder. No further questions from the Board.

**Action**

After a review of the information available and testimony, there was a Motion by Charles Walder, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2022 Market Value from \$1,101,300 to \$786,000.

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

**27-000100 RRF Annex LLC C/O Dana and Dan Shapiro filed by owner Counter filed by West****Geauga LSD**

Present, Dana & Dan Shapiro, owners. Present, Attorney John Dyer representing the owners. Present, Attorney David Seed, representative for West Geauga LSD. Auditor Walder swore in Mr. & Mrs. Shapiro. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$435,200 the owner feels it should be valued at \$300,000.

Mr. Shapiro stated 10 to 15 years ago mentioned to owner of parcel next to them that one day they would be interested in purchasing the property. About year and a half ago got into talks with owners about purchasing property. An agreement was reached and there was a bill of sale for the chaddles for \$100,000. The house was sold for \$300,00. The house was not put on the open market. The house, barn and garage were razed in 2021. The well has been filled in and capped.

Attorney Seed asked if there was a loan taken out for the property. Mr. Shapiro stated no. Mr. Shapiro stated, they were discussing renovating the home but knew it would be costly, so decided to have the home razed.

Treasurer Hitchcock asked if there was water and electricity in the shed. Mr. Shapiro stated there is electricity, but no water. No further questions.

**Action**

After a review of the information available and testimony, there was a Motion by Charles Walder, seconded by Gerry Morgan, to reduce the Tax Year 2022 Market Value from \$435,200 to \$300,000.

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

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

Motion by Charles Walder, seconded by Gerry Morgan to remit and/or refund the following late payment penalties and interest for first half Tax Year 2022 totaling \$2,946.91 due to reasonable cause and not, willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

12-Jun

KAMINSKI FRANK	10-114600	\$	122.26	FH 2022
GENT MACHINE CO	15-029900	\$	497.38	FH 2022
IANNONE CHRISTOPHER M	26-162600	\$	9.11	FH 2022
IANNONE CHRISTOPHER M	26-162590	\$	138.15	FH 2022
HOLLOWELL MICHAEL & SALLY	372	\$	41.81	FH 2022
MAHAFFEY LINDA	11-206433	\$	75.22	FH 2022
ROBERTS DIANE BAYLES	26-213839	\$	2,022.19	FH 2022
HALL REGINA	16-042500	\$	0.86	FH 2022
HALL REGINA	16-042700	\$	39.93	FH 2022
		\$	2,946.91	

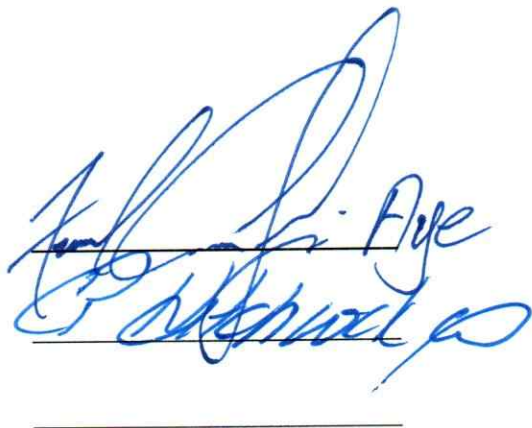
*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Gerry Morgan.  
Motion carried.*

**Approve minutes from May 22, 2023**

Motion by Charles E Walder, seconded by Gerry Morgan to approve the minutes from May 22, 2023.

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

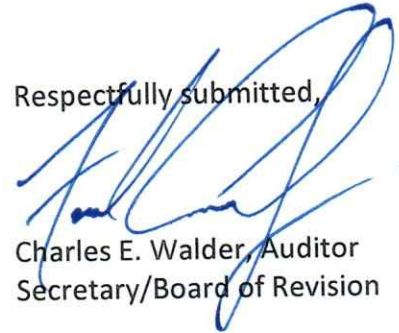
Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the June 12, 2023, BOR meeting at 12:39 pm.



Christopher P. Hitchcock

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Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision