

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, October 23, 2023, at 9:01 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, Christopher P. Hitchcock, and Geauga County Administrator Assistant Linda Burhenne.

Also Present: Fiscal Office Manager, Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Robert Staton, Michael Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: John and Cheryl Waldeck, Attorney, David Seed, 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.

01-117373 John & Cheryl Waldeck, filed by the Owner

Present, John & Cheryl Waldeck, by Microsoft Teams. Attorney David Seed, representing Kenston School Board, is present on Microsoft Teams. Pictures of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$380,400 yet the resident feels they are worth \$311,000.

Mr. Waldeck stated there is a timeline to follow. In 2020, the value assigned to the home was \$311,000. The purchase price of the home was \$311,000. In 2022, the property then went to 374,000. Mr. Waldeck stated he did file a complaint in 2021, to reduce the value back to \$311,000. The value was reduced due to sale price and condition, and then in 2022, the value increased to \$380,400. The complaint form he filed, was dismissed, due to a second signing, but he appealed to the BTA, which remanded the complaint back the Board of Revision.

Attorney Seed, stated, he understands that when a value is lowered during BOR that the assessors will look at it the following year to see if any new adjustments need to be made.

Appraiser Severovich, stated, the reason for the value increase in 2022, after the Board of Revision hearing in 2021, there was a field check placed on the property to see if there was any work done on the home since the Board of Revision. Since the home was in average condition, and didn't look in disarray, the obsolescence from the Board of Revision hearing in 2022, was removed, causing the increase in 2022.

Auditor Walder stated that when a house value lowers in an inflationary market it usually indicates two things. One, the need of repairs to the home, or the conveyance is something other than arm's length. Auditor Walder, noted that since this was proven to be an arm's length transaction, the house must have needed repairs, which is why it is flagged to review the following year.

Action

After a review of the information available there was a Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$380,400 to \$311,000 based on the information provided and testimony.

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

General Business

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

Motion by Charles E. Walder, seconded by Linda Burhenne to remit and/or refund the following late payment penalties for first half and second half Tax Year 2022 \$32,761.33 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P.

Hitchcock:

WARD WILLIE III & BILLIE JEAN	01-112357	\$ 246.23	LH 2022
LLOYD KATHERINE D & MILLER JENNIFER M CO TRUSTEES	11-082400	\$ 192.62	LH 2022
LLOYD KATHERINE D & MILLER JENNIFER M CO TRUSTEES	11-082300	\$ 24.63	LH 2022
BEARD MELVYN & CORDELIA	22-017300	\$ 143.34	LH 2022
HAVLIC BENJAMIN & GINA	01-118820	\$ 425.25	LH 2022
M&J INVESTMENTS	19-081030	\$ 89.77	LH 2022
LESSICK ALICE L	19-091115	\$ 165.24	LH 2022
YODER MERVIN SR	25-190798	\$ 2.80	LH 2022
YODER MERVIN SR	25-061400	\$ 195.80	LH 2022
MARILYN HODGINS FAMILY LLC	30-075100	\$ 14.64	LH 2022
SALMINEN MICHAEL J TOD	20-046300	\$ 129.29	LH 2022
ASHCRAFT JOHN R & MARLENE A	21-003700	\$ 181.08	LH 2022
YOUSHAH MICHAEL S TRUSTEE	16-076700	\$ 23.57	LH 2022
YOUSHAH MICHAEL S TRUSTEE	16-076800	\$ 91.05	LH 2022
FOSTER BRIAN & STACEY	11-103100	\$ 115.73	LH 2022
JEFFREY LOIS A	11-288000	\$ 7.62	LH 2022
16722 W PARK CIRCLE DR	02-065450	\$ 1,013.00	LH 2022
RICHARDSON MICHAEL & SANTA MARIA LORI	13-015579	\$ 406.18	LH 2022
MILUK CAROL T & CARL K	04-044050	\$ 120.00	LH 2022
WILLIAMS DANIEL J	20-014700	\$ 16.95	LH 2022
HEFFTER SARAH L & BURNS BRUCE E	11-388740	\$ 79.14	LH 2022
PERKOVICH JOHN H & JOANNE F	06-120825	\$ 253.62	LH 2022
GARDNER MELISSA	01-041300	\$ 11.13	LH 2022
GARDNER MELISSA	01-041200	\$ 252.75	LH 2022
INGRAM COLIN M & SUZANNE B	01-117441	\$ 566.33	LH 2022
REITER EDWARD NICHOLAS & LEONA TRUSTEES	23-230777	\$ 90.24	LH 2022
BLAUCH JOHN & KIMBERLEY J	10-164922	\$ 204.85	LH 2022
RUSSIN JOHN J TOD	20-054200	\$ 100.09	LH 2022
RAMSKI BELINDA E	20-071024	\$ 36.37	LH 2022
RAMSKI BELINDA E	20-071023	\$ 55.08	LH 2022
OH JAMES & CHERYL	21-169100	\$ 285.19	LH 2022
OH JAMES & CHERYL	21-169200	\$ 39.19	LH 2022
COSTANZO KELLY FKA MIXER KELLY	04-099000	\$ 129.32	LH 2022
BALDWIN SUSAN M	21-114600	\$ 119.53	LH 2022
GANDOLFI ANTHONY V & BLACKFORD JAINA L	26-154700	\$ 184.90	LH 2022
BRENNAN MICHAEL F	01-118310	\$ 523.24	LH 2022
BROWN CHERYL C	23-040650	\$ 303.80	LH 2022
MORGAN KATRINKA & JAMES B JR	10-165461	\$ 272.98	LH 2022
MIKUS GERARD & FRATE MIKUS GEORGETTE	15-102032	\$ 432.04	LH 2022
MIKUS GERARD & FRATE MIKUS GEORGETTE	15-102124	\$ 1.54	LH 2022
URANKAR FRANK L & DEBORAH A M	06-042050	\$ 47.35	LH 2022
WENGER GEORGE S	01-118163	\$ 466.10	LH 2022
WEAVER KEITH A	25-068714	\$ 139.19	LH 2022
RUCH MICHEAL & FRANCIS DEBORAH	02-326530	\$ 153.32	LH 2022
BRASFIELD PHILIP H JR	02-386739	\$ 219.93	LH 2022
PRICE RICHARD L & CONNIE L	13-015548	\$ 410.29	LH 2022
DE MARCO RONALD J & CYNTHIAN M	21-043741	\$ 299.94	LH 2022
WATSON DAVID E & GERRI L	19-080837	\$ 26.78	LH 2022
WATSON DAVID E & GERRI L	19-071403	\$ 132.61	LH 2022

MORRISON TOBIAN & ALLISON S	21-113350	\$ 457.72	LH 2022
COWAN CRAIG & JEANETTE	02-420326	\$ 619.20	LH 2022
POPLAR LAWRENCE J	04-059500	\$ 113.55	LH 2022
POPLAR LAWRENCE J	04-101800	\$ 0.40	LH 2022
POPLAR LAWRENCE J	04-101900	\$ 0.40	LH 2022
POPLAR LAWRENCE J	04-102000	\$ 0.40	LH 2022
POPLAR LAWRENCE J	04-102100	\$ 1.01	LH 2022
POPLAR LAWRENCE J	04-102200	\$ 1.01	LH 2022
POPLAR LAWRENCE J	04-102300	\$ 1.01	LH 2022
POPLAR LAWRENCE J	04-102400	\$ 1.01	LH 2022
POPLAR LAWRENCE J	04-102500	\$ 1.01	LH 2022
POPLAR LAWRENCE J	04-102600	\$ 1.01	LH 2022
COZZENS MARLENE & PATRICK	01-118473	\$ 216.15	LH 2022
WYNNE BRIAN RICHARD & COZZENS PATRICK A	01-119102	\$ 0.94	LH 2022
WYNNE BRIAN RICHARD & COZZENS PATRICK A	01-118919	\$ 262.72	LH 2022
LEONARDI JEREMY	11-130100	\$ 110.02	LH 2022
MORTON COREY C & LAUREN	11-388888	\$ 506.93	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-290600	\$ 756.67	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	23-076320	\$ 371.32	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-031900	\$ 443.24	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-001900	\$ 106.53	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-256900	\$ 21.25	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389303	\$ 180.78	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389302	\$ 93.66	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389301	\$ 93.66	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389299	\$ 98.57	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389300	\$ 85.16	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389304	\$ 51.65	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389298	\$ 86.47	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389295	\$ 358.64	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389297	\$ 234.15	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389296	\$ 173.16	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389350	\$ 81.15	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389351	\$ 122.53	LH 2022
DI NARDO ARMAND R & MARIA J TRUSTEE	11-389349	\$ 82.77	LH 2022
FRANSKO PAUL--(MANUFACTURED HOME)	99-000878	\$ 2.94	LH 2022
CONO THOMSA E JR & SHEAY M TOD	02-421321	\$ 631.74	LH 2022
BARTTER REBECCA ROSS TRUSTEE	02-331400	\$ 344.29	LH 2022
DREYER MICHAEL J & CYNTHIA L	23-273550	\$ 118.57	LH 2022
RAMSEY JEAN	11-278100	\$ 145.62	LH 2022
WISEMAN RICHARD C & REBECCA A	04-150723	\$ 213.94	LH 2022
BIDWELL THERESA TRUSTEE & MC LAUGHLIN EMILYJ TOD	29-002300	\$ 404.18	LH 2022
PARTON MARIE	19-071192	\$ 211.99	LH 2022
GALHOTRA DEIDRA	21-165700	\$ 771.44	LH 2022
PEISCHL HERBERT H	99-001877	\$ 41.59	LH 2022
RAPPS THOMAS JOHN & GAIL ANN	26-033711	\$ 49.01	LH 2022
RAPPS THOMAS JOHN & GAIL ANN	26-033710	\$ 23.34	FH 2022
ZUCKER LEONARD S & SUSAN F	02-263745	\$ 293.80	LH 2022
NERONE DARRYL L & LAURA A	11-072420	\$ 594.74	FH 2022
LACKEY GERALD F & SUSAN H TRUSTEES	11-271310	\$ 69.63	LH 2022
LACKEY GERALD F & SUSAN H TRUSTEES	11-185790	\$ 197.01	LH 2022
SCHNAUFFER WILLIAM H JR & MAURA J	15-073540	\$ 70.21	LH 2022
SCHNAUFFER WILLIAM H JR & MAURA J	15-073520	\$ 268.92	LH 2022
CRAIG KIMBERLY A	10-165385	\$ 262.37	LH 2022
CARSON EDWARD E & BEVERLY M	21-116500	\$ 175.83	LH 2022
RODE ROBERT R & RITA M	29-064410	\$ 376.70	LH 2022
SUKES MARILYN TOD	11-171300	\$ 156.12	LH 2022

BREIER GREGORY J TOD & LISA A TOD	22-026166	\$ 211.97	LH 2022
SACCONE JOSEPH & TAMMY	02-419962	\$ 621.38	LH 2022
BAKER ROBERT J TOD	20-071060	\$ 9.67	LH 2022
BAKER ROBERT J TOD	20-037700	\$ 46.54	LH 2022
MALLON DORIS E & JEFFREY MEREDITH	22-012700	\$ 153.85	LH 2022
CASE JASON M & MICHELLE L	02-420960	\$ 782.49	LH 2022
WAGNER DONALD V TOD	02-420485	\$ 509.26	LH 2022
POGAN GEORGE J & SANDRA L TRUSTEES	02-393105	\$ 351.36	LH 2022
SINCLAIR BRYON M & LINDSEY C	19-071250	\$ 174.87	FH 2022
VILLAGE OF SOUTH RUSELL	29-029100	\$ 331.50	LH 2022
NICHOLAS CONNIE & STEWART	02-086300	\$ 182.67	LH 2022
CARGO LINDA ROCKWELL TRUSTEE	29-107603	\$ 307.63	LH 2022
SMITH RODERICK B TOD & WRIGHT SUZANNE H TRUSTEE	26-195778	\$ 83.29	LH 2022
JRK HOLDINGS LTD	25-190438	\$ 24.26	LH 2022
FINGERHUT HENRY TOD	23-385745	\$ 128.45	LH 2022
VLD THOMAS J TRUSTEE	26-203880	\$ 340.62	LH 2022
CLARK FAMILY LIMITED PARTNERSHIP THE	19-009700	\$ 213.06	LH 2022
MILLER PAUL W	21-177078	\$ 575.23	LH 2022
SIMPKINS RICKY & LAURA A	26-184500	\$ 178.06	LH 2022
KF INDUSTRIES INC	29-075100	\$ 310.55	LH 2022
KF INDUSTRIES INC	29-075200	\$ 0.94	LH 2022
GALLAGHER JOHN T & PATRICIA TOD	04-00800	\$ 110.70	LH 2022
BROOKS LINDEN E II & LYNN B	26-030100	\$ 251.53	LH 2022
DREIER DIANA LYNN TRUSTEE	01-117804	\$ 791.64	LH 2022
MELLO WILLIAM E & LEONA	25-043250	\$ 85.54	FH 2022
HAYES MICHAEL W & MARCY D	26-121630	\$ 278.33	LH 2022
AURIA PAUL J & DEBRA R	01-119033	\$ 246.94	FH 2022
AURIA PAUL J & DEBRA R	01-119033	\$ 518.57	LH 2022
FEDIN VICTOR & TSELENCHUK YELENA	22-024220	\$ 208.28	LH 2022
VANCO DONALD R & MANZI MICHAEL G	25-190244	\$ 235.99	LH 2022
BROWN DON P	29-107695	\$ 522.71	LH 2022
TESKAC SLAVKO	11-092105	\$ 389.35	LH 2022
LIEBERMAN DEBRA L	23-385479	\$ 300.71	LH 2022
HEIGLEY BILLIE L	11-388654	\$ 264.44	FH 2021
HEIGLEY BILLIE L	11-388654	\$ 555.33	LH 2021
HEIGLEY BILLIE L	11-388654	\$ 242.86	FH 2022
HEIGLEY BILLIE L	11-388654	\$ 510.01	LH 2022
FRANK J A TOD	11-104500	\$ 151.91	FH 2022
ALEXANDER MARY BETH TRUSTEE	02-262232	\$ 227.13	FH 2022
ALEXANDER MARY BETH TRUSTEE	02-262232	\$ 476.97	LH 2022
JONES JANET MC CULLAM & MOORE REBECCA MC CULLAM	23-386201	\$ 91.24	LH 2022
URANKAR FRANK L TOD & DEBORAH A M TOD	06-042050	\$ 47.35	LH 2022
NOGUEIRA BETSY	16-077400	\$ 114.69	LH 2022
		\$ 32,761.33	

Manufactured homes to be Removed from Tax List and Duplicate

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows, if the county treasurer and county prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the county auditor, who will strike the item from the list.

00485 \$18.76
00499 \$142.70
01223 \$121.04
Total: \$282.50

The undersigned hereby certifies that these items are uncollectible and should be stricken from the cumulative tax lists and duplicate. Approved by Christopher P. Hitchcock, County Treasurer, and Kristen Rine, Assistant Prosecuting Attorney.

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

Approve Parkman Minutes

July 17, 2023
July 18, 2023
July 19, 2023
July 20, 2023
July 21, 2023

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

Parkman Statistic

Charles E. Walder read the statistics from the Parkman hearings.

Number of parcels in Parkman Twp. Neighborhood = 152
Number of parcels affected by the Parkman Twp. WWTP = 96
Number of parcels not affected by the Parkman Twp. WWTP = 41
Number of parcels withdrawn unsure of impact on home = 15
Number of BOR complaints filed by Auditor Appraisal Team = 98
Number of site visits made by Auditor Appraisal Team = 152
Number of other inquiries handled by Auditor Team = 30
Number of BOR complaints heard = 98

Attendance at Hearings:

County Commissioners or Alternate= Heard 98 total hearings; attended 100%
Ralph Spidalieri, Board Member = 0 hearings; attended 0%
Timothy Lennon, Alternate Board Member = 0 hearings; attended 0%
Gerry Morgan, Alternate Board Member = 0 hearings; attended 0%
James Dvorak, Alternate Board Member = 0 hearings; attended 0%
Linda Burhenne, Alternate Board Member = 98 hearings; attended 100%

County Treasurer or Alternate = Heard 98 total hearings; attended 100%
Christopher P. Hitchcock, Board Member = 19 hearings; attended 19.4%
Caroline Mansfield, Alternate Board Member = 79 hearings; attended 80.6%
Donna Borsi, Alternate Board Member = 0 hearings; attended 0%

County Auditor or Alternate = Heard 98 total BOR Complaints; attended 100%
Charles E. Walder, Board Member = Recused
Frank Antenucci, Alternate Board Member = 98 BOR Complaints; attended 100%
Kate Jacob, Alternate Board Member = 0 hearings; attended 0%
Ron Leyde, Alternate Board Member = 0 hearings; attended 0%
Pam McMahan, Alternate Board Member = 0 hearings; attended 0%

Number of complaint **Withdrawal** requests = 13
Number of parcel **Withdrawals** accepted by the BOR = 15
Percent of parcels **Withdrawn** = 10%
Total initial property value = \$18,114,200.00
Total amount of property value reduction through BOR = \$916,920.00
Overall percent of reduction = 5.1%
Average amount reduced per parcel = \$6,692.85
Average refund per parcel = \$103.29
Refund total = \$14,151.13

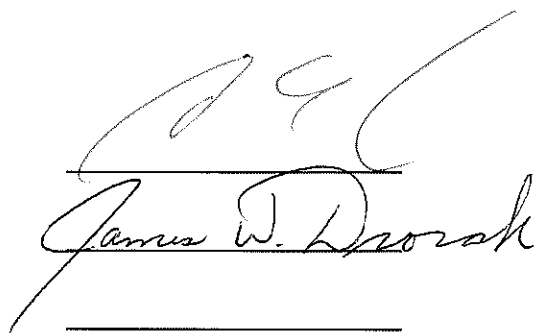
Board of Revision Electronic Portal

Charles E. Walder stated the portal was completed, and it has been sent to the State of Ohio on October 4, 2023, for approval.

New Complaint filing threshold for Tax Year 2023

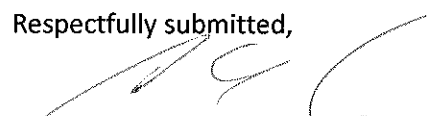
This matter came before the Tax Commissioner pursuant to Revised Code section 5715.19 (j) whereby the Commissioner must certify to the county auditors the revised filing threshold for certain board of revision complaints which is indexed by gross domestic product deflator determined by the Bureau of Economic Analysis (BEA) of the U.S. Department of Commerce for the period of January 1 to December 31, 2022. The BEA data for this period show an increase in the deflator of 7.0 percent. The law states that the amount of the filing threshold adjusted for the deflator is to be rounded to the nearest multiple of \$1,000. The prior year threshold is \$500,000. Using the 7.0 percent deflator and rounding according to law, the filing threshold for tax year 2023 for complaints filed pursuant to Revised Code section 5715.19 (A)(6) is calculated to be \$535,000.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the October 23, 2023, BOR meeting at 9:48 a.m.



James W. Dvorak

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision