

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Tuesday, July 18, 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 Assistant Linda Burhenne.

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

Present by Microsoft Teams: 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.

### **06-005400 Lisa Muni, Christy Beer, and Cindy Leslie, filed by Owner**

It was moved by Frank Antenucci and seconded by Caroline Mansfield to accept the withdrawal of this complaint.

*Voice vote, three ayes. Frank Antenucci, Caraline Mansfield and Linda Burhenne.  
Motion carried.*

### **25-006110 Cindy & Thomas Gazley, filed by Resident**

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 \$157,000 yet the resident feels it is worth \$149,150.

Appraiser Severovich stated he visited the property and observed minor paint to siding, walkway patched, porch needs fresh paint and the barn needs painted. No further questions from the Board.

### **Action**

After a review of the information available there was a Motion by Caroline Mansfield, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$157,000 to \$149,150 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caraline Mansfield, and Linda Burhenne.  
Motion carried.*

### **25-110400 & 25-110500 Cindy & Thomas Gazley, filed by Resident**

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 \$45,600 yet the resident feels it is worth \$45,600.

Appraiser Severovich stated he visited the property and observed these to be vacant land. 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 hold the Tax Year 2022 Market Value at \$45,600 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-019800 Don & Theresa Hofstetter, filed by Resident**

Hold until afternoon session.

**25-030950 Don & Theresa Hofstetter, filed by Resident**

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 \$15,600 yet the resident feels it is worth \$14,820.

Appraiser Severovich stated he visited the property and observed the dwelling has been gutted, porch columns need painted, rear retaining wall had collapsed, trim is rotted. No further questions from the Board.

**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 \$15,600 to \$14,820 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-060410 Don & Theresa Hofstetter, filed by Resident**

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 \$35,200 yet the resident feels it is worth \$33,440.

Appraiser Severovich stated he visited the property and observed the dwelling is unfinished and unsound. No further questions from the Board.

**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 \$35,200 to \$20,000 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-190580 Don & Theresa Hofstetter, filed by Resident**

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 \$200 yet the resident feels it is worth \$200.

Appraiser Severovich stated he visited the property and observed this parcel is vacant land. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded Caroline Mansfield to hold the Tax Year 2022 Market Value at \$200 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-022900 Beverly Gates Trustee, filed by Resident**

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 \$225,600 yet the resident feels it is worth \$214,320.

Appraiser Severovich stated he visited the property and observed repairs to soffits, gutters, and aluminum siding. The home has dated windows, and the trim needs repainted. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$225,600 to \$203,040 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-026927 & 25-026933 Beverly Gates Trustee, filed by Resident**

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 \$25,200 yet the resident feels it is worth \$25,200.

Appraiser Severovich stated he visited the property and observed these two parcels are vacant land. 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 hold the Tax Year 2022 Market Value at \$25,200 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-029800 Robin & Cassandra Gotham, filed by Resident**

Move to Friday, July 21, 2023

**25-029900, 25-030100 & 25-190136 Timothy & Karen Heipp, filed by Resident**

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 \$4,700 yet the resident feels it is worth \$4,700.

Appraiser Severovich stated he visited the property and observed these parcels are vacant land. 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 hold the Tax Year 2022 Market Value at \$4,700 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-030000 Timothy & Karen Heipp, filed by Resident**

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 \$73,900 yet the resident feels it is worth \$70,205.

Appraiser Severovich stated he visited the property and observed minor siding damage, dated windows, soffit repairs and the deck needs stained. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$73,900 to \$70,200 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-032600 Daniel Lesh Sr, filed by Resident**

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 \$56,000 yet the resident feels it is worth \$53,200.

Appraiser Severovich stated he visited the property and observed old siding and soffit damage. No further questions from the Board.

**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 \$56,000 to \$53,200 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-045200 Kenneth & Jacqueline Hallstrom, filed by Resident**

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 \$75,700 yet the resident feels it is worth \$71,915.

Appraiser Severovich stated he visited the property and observed side porch steps need paint, and siding needs power washed. 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 \$75,700 to \$71,910 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-048810 Kenneth & Jacqueline Hallstrom, filed by Resident**

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 \$115,800 yet the resident feels it is worth \$110,010.

Appraiser Severovich stated he visited the property and observed dated roof, point on windows, and outbuildings in poor condition. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$115,800 to \$110,000 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-046200 Veronica Hissa, Filed by Resident**

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 \$7,100 yet the resident feels it is worth \$7,100.

Appraiser Severovich stated he visited the property and observed these parcels are vacant land. 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 hold the Tax Year 2022 Market Value at \$7,100 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-046300 Veronica Hissa, filed by Resident**

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 \$79,900 yet the resident feels it is worth \$75,905.

Appraiser Severovich stated he visited the property and observed roof is near end of life, siding has been painted several times and is peeling. There is damage to the gutters, dated wood windows and tuck point is needed. 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 \$79,900 to \$72,000 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-063000 & 25-190810 Kenneth & Ann Fuhry Trustees, filed by Resident**

Move to Friday, July 21, 2023

**25-063600 James Garling, filed by Resident**

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 \$89,500 yet the resident feels it is worth \$85,025.

Appraiser Severovich stated he visited the property and observed the property was in good condition and didn't see any visible repairs from the exterior. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Linda Burhenne, seconded by Frank Antenucci, to reduce the Tax Year 2022 Market Value from \$89,500 to \$85,500 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-070700 Daniella Hope, filed by Resident**

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 \$201,500 yet the resident feels it is worth \$191,425.

Appraiser Severovich stated he visited the property and observed the home was newer with no visible repairs on the exterior. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2022 Market Value from \$201,500 to \$191,400 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-190672 & 25-190679 Daniella Hope, filed by Resident**

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 parcels in question valued at \$300 yet the resident feels it is worth \$300.

Appraiser Severovich stated he visited the property and observed the home was newer with no visible repairs on the exterior. 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 hold the Tax Year 2022 Market Value at \$300 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-078810 Dorothy Keough, filed by Resident**

Present, Dorothy Keough, owner. 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 \$81,300 yet the resident feels it is worth \$77,235.

Ms. Keough stated she does have two dwellings on the one parcel. One is the old Post Office and the other is her home. Ms. Keough stated that she was charged for two tie in fees, one for residential and one for commercial. The cost for the Commercial tie in was much higher than the residential cost. She had to have trees removed for the sewer pipes to be installed. Ms. Keough stated the monthly costs have increased greatly from the first time it was discussed by Water Resources, but she continues to pay them monthly. Ms. Keough stated it has been very frustrating for two decades dealing with the issues that have transpired from the installation of the sewers.

Appraiser Severovich stated he visited the property and observed tuck point issues around the buildings. The wood siding around the garage is worn along with siding deteriorating.

Ms. Keough stated that the old Post Office building is a historic building, and with the tuck pointing that it requires, you need to have a specific mortar for historic brick, and to find someone that can do the work on a historic building which is hard to find. Also, had to remove a large maple tree that was close to the sewer installation, and the roots died, and they had to remove the tree. No further questions from the Board.

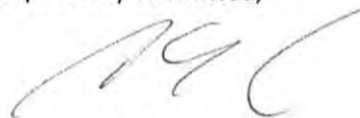
**Action**

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 \$81,300 to \$70,000 based on the information provided.

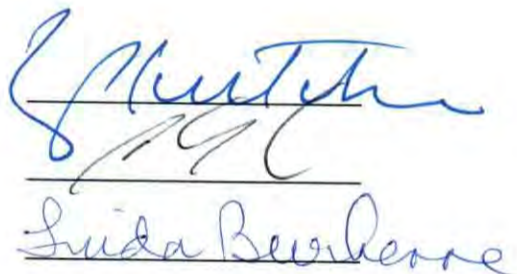
*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 18, 2023, BOR meeting at 10:53 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision



Linda Burhenne

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Tuesday, July 18, 2023, at 1:00 p.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 Assistant Linda Burhenne.

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

Present by Microsoft Teams: 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.

### **25-002100 Matthew & Mary Koscelnik, filed by Resident**

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 \$118,400 yet the resident feels it is worth \$112,480.

Appraiser Severovich stated he visited the property and observed the roof was near the end of its life, very poor condition. The gutters and downspouts are sagging or missing. Damage to the siding. A boarded window and a missing storm door. 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 \$118,400 to \$94,700 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

### **25-013350 Michael & Paulina Krebs, filed by Resident**

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 \$84,400 yet the resident feels it is worth \$80,180.

Appraiser Severovich stated he visited the property and observed cracks through the cinderblocks. A sagging front porch and a rusted man door. The half of the roof was covered with moss. No further questions from the Board.

#### **Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$84,400 to \$78,000 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Coroline Mansfield, and Linda Burhenne.  
Mation carried.*



**25-016700 Michelle King, filed by Resident**

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 \$91,200 yet the resident feels it is worth \$86,640.

Appraiser Severovich stated he visited the property and observed the rear enclosed porch was in poor condition. 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 \$91,200 to \$86,640 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-042900 Timothy & Danielle Komandt, filed by Resident**

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 \$63,500 yet the resident feels it is worth \$60,325.

Appraiser Severovich stated he visited the property and observed a missing front stoop. Missing down spout. The driveway has deterioration. Also, observed one car bay is sealed. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Linda Burhenne, seconded Frank Antenucci, to reduce the Tax Year 2022 Market Value from \$63,500 to \$60,000 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-021700 Timothy & Danielle Komandt, filed by Resident**

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 \$8,200 yet the resident feels it is worth \$8,200.

Appraiser Severovich stated he visited the property and observed this to be vacant land. 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 hold the Tax Year 2022 Market Value at \$8,200 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-030680 and 25-190185 Joshua & Janah Littler, filed by Resident**

Move to Friday, July 21, 2023.

**25-042700 Albert Dale Komandt, filed by Resident.**

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 \$123,600 yet the resident feels it is worth \$117,420.

Appraiser Severovich stated he visited the property and observed the deck needs painted and a soffit was detached. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$123,600 to \$117,420 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-110100 Adrian & Kevin & Maria Lupardus, filed by Resident**

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 \$51,900 yet the resident feels it is worth \$49,305.

Appraiser Severovich stated he visited the property and observed there is an aging roof on the dwelling and garage. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$51,900 to \$49,300 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-190193 John & Catherine Leslein, filed by Resident**

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 \$165,800 yet the resident feels it is worth \$157,510.

Appraiser Severovich stated he visited the property and didn't notice any visible repairs on the exterior of the property. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$165,800 to \$157,510 based on the information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

**25-019800 Don & Theresa Hofstetter, filed by Resident**

Case from morning session, moved to this afternoon. 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 \$160,600 yet the resident feels it is worth \$152,570.

Appraiser Severovich stated he could not visit the property since it was set back off the road and didn't have permission to access property. The owner, Don Hofstetter, phoned the office to state he did have the sewer connection to his home. He currently does not have any maintenance issues on the home. No further questions from the Board.

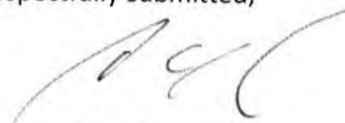
**Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the Tax Year 2022 Market Value from \$160,600 to \$152,570 based on the information provided.

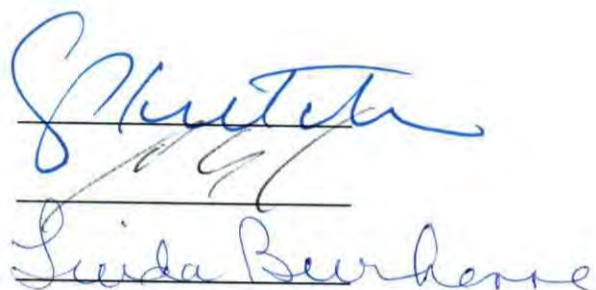
*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.  
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 18, 2023, BOR meeting at 1:53 p.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision



Linda Burhenne