

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday, July 19, 2023, 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: 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: Auditor Charles E. Walder, Fiscal Office Manager Pam McMahan, 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.

### **25-005700 Michael Novotny, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$125,300 yet the resident feels they are worth \$119,035.

Appraiser Severovich stated he visited the property and did not observe any visible repairs on the exterior. 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 value for the Tax Year 2022 Market Value from \$125,300 to \$119,030 based on the information provided and testimony.

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

*Motion carried.*

### **25-022902 Marie Lupardus, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$70,400 yet the resident feels they are worth \$66,880.

Appraiser Severovich stated he visited the property and observed minor shingle curling on the roof, broken garage window, and the driveway is cracking. 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 value for the Tax Year 2022 Market Value from \$70,400 to \$66,880 based on the information provided and testimony.

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

*Motion carried.*

### **25-042000 Angelo Maniglia**

Move to Friday, July 21, 2023

**25-042600 Andrew Matlack, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$98,400 yet the resident feels they are worth \$93,480.

Appraiser Severovich stated he visited the property and did observe broken garage door window, fascia is worn on patio roof, and the deck is 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 value for the Tax Year 2022 Market Value from \$98,400 to \$93,480 based on the information provided and testimony.

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

**25-051400 Charles & Debbie Mathews, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$116,100 yet the resident feels they are worth \$110,295.

Appraiser Severovich stated he visited the property and observed small amount of missing siding. 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 reduce the value for the Tax Year 2022 Market Value from \$116,100 to \$110,290 based on the information provided and testimony.

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

**25-051800 Brian & Katherine Miller & Lary & Rosemary Gingerich**

Move to Friday, July 21, 2023

**25-052550 Ian Moore, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$109,500 yet the resident feels they are worth \$104,025.

Appraiser Severovich stated he visited the property and did not observe any 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 value for the Tax Year 2022 Market Value from \$109,500 to \$104,020 based on the information provided and testimony.

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

**25-060300 Larry Miller, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$59,500 yet the resident feels they are worth \$56,525.

Appraiser Severovich stated he visited the property and observed paint and siding on the garage was worn. 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 value for the Tax Year 2022 Market Value from \$59,500 to \$56,520 based on the information provided and testimony.

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

**25-067200 Marisa Mathews, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$77,000 yet the resident feels they are worth \$73,150.

Appraiser Severovich stated he visited the property and did observe dated wood windows, rusted garage door, minor siding damage. No further questions from the Board.

**Action**

After a review of the information available there was a Motion Linda Burhenne, seconded by Caroline Mansfield to reduce the value for the Tax Year 2022 Market Value from \$77,000 to \$73,150 based on the information provided and testimony.

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

**25-084560 Stephan & Bonnie Makowski, filed by Resident**

Present, Stephan and Bonnie Makowski, owners. Chief Deputy Administrator Antenucci swore in Stephan and Bonnie. 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 \$195,800 yet the resident feels they are worth \$186,010.

Ms. Makowski stated she felt the Auditor knew the value was too high and that is why there was a complaint form filed and this was a clerical error and should go back five years. Geauga County Administrator Assistant Burhenne, asked what she thought a clerical error was, because this wasn't something that an incorrect number was written. Ms. Makowski stated that she felt the Auditor knew the values were too high and that is why he was doing this. Chief Deputy Antenucci stated, the issues were just made present to the Board, and the complaints were filed by a resident on behalf of the Parkman Township residents. Chief Deputy Antenucci asked why she never came forward with concerns and filed a complaint form, and Ms. Makowski stated she would never file a complaint form because of what her last name was, and she was a passed employee and that her father-in-law was a past Auditor. Ms. Makowski stated she did have an appraisal done in 2021 and presented it to the Board for review.

Chief Deputy Antenucci asked if they had any direct sewer issues in the home. Stephan Makowski stated that they have not.

Appraiser Severovich stated he visited the property and observed minor siding damage on corner of the home, deck spindles damage. Minor paint or finishes on the interior were needed. 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 value for the Tax Year 2022 Market Value from \$195,800 to \$182,500 based on the information provided and testimony.

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

**25-114800 Corey Masters, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$82,900 yet the resident feels they are worth \$78,755.

Appraiser Severovich stated he visited the property and observed no gutters on the home, missing some siding, paint on deck is worn and peeling. 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 value for the Tax Year 2022 Market Value from \$82,900 to \$78,750 based on the information provided and testimony.

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

**25-124200, 25-124300, and 25-190609 Marvin Mullet, filed by Resident**

Present, Marvin Mullet, owner. Chief Deputy Administrator Antenucci swore in Mr. Mullet. 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 \$95,900 the resident feels they are worth \$91,230.


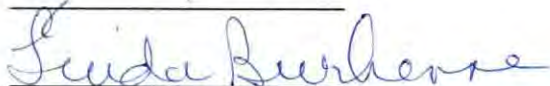
Mr. Mullet stated he really doesn't have any issues from the sewer system. The monthly bills are high, but he pays those. He has a Century home, so he needs to keep it maintained. The barn is old and is sagging and needs restored. No further questions from the Board.

**Action**

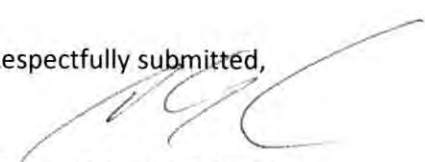
After a review of the information available there was a Motion by Linda Burhenne, seconded by Frank Antenucci, to hold the value for the Tax Year 2022 Market Value at \$95,900 based on the information provided and testimony.

*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 19, 2023, BOR meeting at 1:43 p.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday, July 19, 2023, 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: Auditor Charles E. Walder, 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.

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### **25-001000 Beverly Ring, filed by Resident**

Move to Friday, July 21, 2023.

### **25-001810 Deborah & Herbert Schreiber, filed by Resident**

Present, Deborah Schreiber, owner. Chief Deputy Administrator Antenucci swore in Ms. Schreiber. 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 \$65,400 yet the resident feels it is worth \$62,130.

Ms. Schreiber stated she has two homes in Parkman, and the sewer bills for those two homes are much higher than her sewer bills she receives in Solon. The Parkman home sewer bills raise rates annually. Her Solon home monthly bill is \$20.64, and her monthly bills for her Parkman homes are \$87.35.

Ms. Schreiber read some segments from the Plain Dealer article that was printed about Water Resources the day before. She wondered how much unwarranted money is being placed on the taxpayers for real estate taxes or sewer bills due to embezzlement, corruption, and inefficiencies of operations.

Appraiser Severovich stated he visited the property and did observe minor sediment on the steps, and landscaping issues. No further questions from the Board.

### **Action**

After a review of the information available there was a Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the value for the Tax Year 2022 Market Value from \$65,400 to \$62,130 based on the information provided and testimony.

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

*Motion carried.*

### **25-002060 Deborah & Herbert Schreiber, filed by Resident**

Present, Deborah Schreiber, owner. Chief Deputy Administrator Antenucci swore in Ms. Schreiber. 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 \$68,300 yet the resident feels it is worth \$64,885.

Ms. Schreiber stated she has two homes in Parkman, and the sewer bills for those two homes are much higher than her sewer bills she receives in Solon. The Parkman home sewer bills raise rates annually. Her Solon home monthly bill is \$20.64, and her monthly bills for her Parkman homes are \$87.35.

Ms. Schreiber read some segments from the Plain Dealer article that was printed about Water Resources the day before. She wondered how much unwarranted money is being placed on the taxpayers for real estate taxes or sewer bills due to embezzlement, corruption, and inefficiencies of operations.

Appraiser Severovich stated he visited the property and did observe minor sediment on the steps, and landscaping issues. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the value for the Tax Year 2022 Market Value from \$68,300 to \$64,880 based on the information provided and testimony.

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

**25-017550 Melissa Romeo, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$168,300 yet the resident feels they are worth \$159,885.

Appraiser Severovich stated he visited the property and did not observe any visible repairs on the exterior. 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 value for the Tax Year 2022 Market Value from \$168,300 to \$159,880 based on the information provided and testimony.

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

**25-190324 Melissa Romeo, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$100 yet the resident feels they are worth \$100.

Appraiser Severovich stated he visited the property and observed this to be a vacant parcel. 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 value for the Tax Year 2022 Market Value at \$100 based on the information provided and testimony.

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

**25-031000 Isabella Ritosa & Giles Webinger, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$51,100 yet the resident feels they are worth \$48,545.

Appraiser Severovich stated he visited the property and did observe curling and buckling on the roof, no gutters, deck in poor condition, paint wear, and fascia sagging. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Linda Burhenne seconded by Caroline Mansfield, to reduce the value for the Tax Year 2022 Market Value from \$51,100 to \$48,540 based on the information provided and testimony.

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

**25-067500 Brian Schultz Jr., filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$103,800 yet the resident feels they are worth \$98,610.

Appraiser Severovich stated he visited the property and did observe deck needs stained, garage paint peeling and the side steps is unstable. 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 value for the Tax Year 2022 Market Value from \$103,800 to \$98,610 based on the information provided and testimony.

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

**25-001000 Charles & Jeanne Patellis, filed by Resident**

Move to Friday, July 21, 2023.

**25-079900 Scott Salvaggio, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$85,800 yet the resident feels they are worth \$81,510.

Appraiser Severovich stated he visited the property and did not observe any exterior issues. 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 value for the Tax Year 2022 Market Value from \$85,800 to \$81,510 based on the information provided and testimony.

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

**25-083400 Dale Parnaby, filed by Resident**

The owners, nor a representative was present for the hearing. 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 \$128,400 yet the resident feels they are worth \$121,980.



Appraiser Severovich stated he visited the property and did not observe any exterior issues. No further questions from the Board.

**Action**

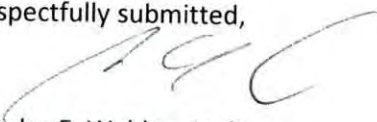
After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne to reduce the value for the Tax Year 2022 Market Value from \$128,400 to \$121,980 based on the information provided and testimony.

*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 19, 2023, BOR meeting at 1:44 p.m.

  
\_\_\_\_\_  
  
Linda Burkner

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision