

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Friday, July 21, 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, Treasurer Christopher P. Hitchcock, 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.

### **25-013200 Parkman Congregational Church, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$116,300 yet the resident feels they are worth \$110,485.

Appraiser Severovich stated he visited the property and observed no visible repairs to 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 Christopher P. Hitchcock, to reduce the value for the Tax Year 2022 Market Value from \$116,300 to \$110,400 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

### **25-704014 Parkman Congregational Church, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$736,100 yet the resident feels they are worth \$699,295.

Appraiser Severovich stated he visited the property and observed minor wood rot on the window, north side of building. No further questions from the Board.

#### **Action**

After a review of the information available there was a Motion by Frank Antenucci, seconded by Christopher P. Hitchcock, to reduce the value for the Tax Year 2022 Market Value from \$736,100 to \$699,200 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

### **25-017100 B A L Investments LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$48,200 yet the resident feels they are worth \$48,200.

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 Linda Burhenne, to hold the value for the Tax Year 2022 Market Value at \$48,200 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-052860 B A L Investments LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were 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 \$70,400.

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 Christopher P. Hitchcock, to hold the value for the Tax Year 2022 Market Value at \$70,400 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-027900 & 25-028100 D & J Holdings, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$13,700 yet the resident feels they are worth \$13,700.

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 Linda Burhenne, seconded by Christopher P. Hitchcock, to hold the value for the Tax Year 2022 Market Value from \$13,700 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-028000 D & J Holdings, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$107,000 yet the resident feels they are worth \$101,650.

Appraiser Severovich stated he visited the property and observed dated roof and debris. Paint wear on wood shingle siding. Dated windows and worn garage paint. 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 \$107,000 to \$101,650 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-046100 Kolar Distributors INC C/O Robert Kolar**

Move to Friday July 21, 2023, at 1:00pm hearing.

**25-049040 & 25-190329 Divvy Homes Warehouse III LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$8,000 yet the resident feels they are worth \$8,000.

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 Christopher P. Hitchcock, to hold the value for the Tax Year 2022 Market Value from \$8,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-049041 Divvy Homes Warehouse III LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$79,500 yet the resident feels they are worth \$75,525.

Appraiser Severovich stated he visited the property and observed roof moss, paint on window trim, siding deterioration, and deck paint deterioration.

**Action**

After a review of the information available there was a Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the value for the Tax Year 2022 Market Value from \$79,500 to \$75,520 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-052861 A L L INC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$101,300 yet the resident feels they are worth \$96,235.

Appraiser Severovich stated he visited the property and observed this to be the new Parkman Post Office, with no visible exterior repairs. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$101,300 to \$96,200 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-190686 A L L INC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$120,000 yet the resident feels they are worth \$114,000.

Appraiser Severovich stated he visited the property and observed the parcel to be vacant with inoperable pumps and spalling concrete. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$120,000 to \$114,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.*

*Motion carried.*

**25-053200 Zachariah Al Noubani, 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 \$108,400 yet the resident feels they are worth \$102,980.

Appraiser Severovich stated he visited the property and observed tuck pointing issues, deck needs paint, masonry at front door is deteriorating, rotten wood at base of side door, and paint fascia and stucco. 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 value for the Tax Year 2022 Market Value from \$108,400 to \$102,980 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.*

*Motion carried.*

**25-070200 16560 Main Market Road LLC, 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 \$122,600 yet the resident feels they are worth \$116,470.

Appraiser Severovich stated he visited the property and observed the siding needs power washed, the wood decking and stairs are worn, and West side of roof, at end of its life. Building appears to be vacant. 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 value for the Tax Year 2022 Market Value from \$122,600 to \$116,470 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.*

*Motion carried.*

**25-081250 Amin Tushar & Sheth Sandeep, 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 \$178,200 yet the resident feels they are worth \$169,290.

Appraiser Severovich stated he visited the property and observed soffit damage, wood windows and doors boarded, asphalt drive in terrible condition, and building is vacant. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$178,200 to \$169,290 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-114700 New Life Properties IV LLC, 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 \$45,000 yet the resident feels they are worth \$42,750.

Appraiser Severovich stated he visited the property and observed no gutters, damage to soffits and siding, dated windows, trim paint wear, and doors damaged. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Christopher P. Hitchcock seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$45,000 to \$41,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-190652 3 A M Holdings LLC, 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 \$388,800 yet the resident feels they are worth \$369,360.

Appraiser Severovich stated he visited the property and observed deterioration by side entrance and tuck point issues around entrance door. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$388,800 to \$369,360 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-702600 Parkman Township Trustees, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$343,500 yet the resident feels they are worth \$326,325.

Appraiser Severovich stated he visited the property and observed cracks in concrete covered patio and crumbling stoop. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$343,500 to \$326,300 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-703901 Parkman Township Trustees, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$151,200 yet the resident feels they are worth \$143,640.

Appraiser Severovich stated he visited the property and observed rusted metal around truck bay doors, and masonry around sign has deteriorated. No further questions from the Board.

**Action**

After a review of the information available there was a Motion by Linda Burhenne, seconded by Christopher P. Hitchcock, to reduce the value for the Tax Year 2022 Market Value from \$151,200 to \$143,600 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

**25-703908 Parkman Township Trustees, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$156,000 yet the resident feels they are worth \$148,200.


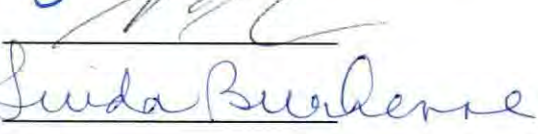
Appraiser Severovich stated he visited the property and defective paint around front window and door, metal overhang is damaged, and a broken window. No further questions from the Board.

**Action**

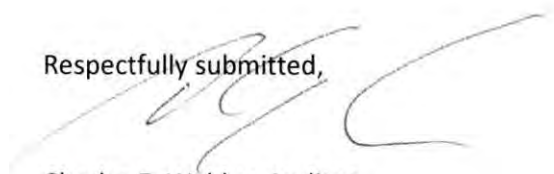
After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$156,000 to \$148,200 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.  
Motion carried.*

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the July 21, 2023, BOR meeting at 10:00 a.m.

  
  
Linda Burhenne

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Board of Revision

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Friday, July 21, 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, 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.

### **25-002900 BTE Properties LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$152,600 yet the resident feels they are worth \$152,600.

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 Linda Burhenne, to hold the value for the Tax Year 2022 Market Value at \$152,600 based on the information provided and testimony.

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

### **25-190811 BTE Properties LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$1,936,300 yet the resident feels they are worth \$1,839,485.

Appraiser Severovich stated he visited the property and observed no visible repairs. 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 \$1,936,300 to \$1,839,400 based on the information provided and testimony.

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

**25-011800 Parkman Market Xpress LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$1,431,400 yet the resident feels they are worth \$1,359,830.

Appraiser Severovich stated he visited the property and observed minor concrete spalling near one fuel well.

Chief Deputy Administrator Antenucci asked Deputy McKenzie about the conversation with the owner of Parkman Market Xpress regarding the sewer smell issues. Deputy McKenzie stated the owner stated he did a lot of research on finding something to help with the sewer gas smell and found a company that made caps with charcoal filters that would fit on the ends of the T. The owner stated it is helping to alleviate the smell and the filters do need to be change periodically. 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 \$1,431,400 to \$1,359,800 based on the information provided and testimony.

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

**25-070100 & 25-190695 Parkman Market Xpress LLC, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$99,500 yet the resident feels they are worth \$99,500.

Appraiser Severovich stated he visited the property and observed these parcels as vacant. 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 \$99,500 based on the information provided and testimony.

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

**25-017600 A 3 M/ Katherine Mehta, 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 \$5,900 yet the resident feels it is worth \$5,900.

Appraiser Severovich stated he visited the property and observed it is vacant. 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 hold the value for the Tax Year 2022 Market Value at \$5,900 based on the information provided and testimony.

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



**25-017700 A 3 M/ Katherine Mehta, filed by Resident**

The owners, nor a representative was present for the hearing. Pictures of the subject properties were verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$90,500 yet the resident feels they are worth \$85,975.

Appraiser Severovich stated he visited the property and observed damage to rear soffit, dirty siding, and a crooked stair railing. 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 \$90,500 to \$85,900.

Based on the information provided and testimony.

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

**25-701800, 25-704011, & 25-704012 St. Edward Church, 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 \$43,200 yet the resident feels it is worth \$43,200.

Appraiser Severovich stated he visited the property and observed these parcels to be vacant. 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 hold the value for the Tax Year 2022 Market Value at \$43,200 based on the information provided and testimony.

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

**25-039100 St. Edward Church, 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 \$104,600 yet the resident feels it is worth \$99,370.

Appraiser Severovich stated he visited the property and observed rear gutter sagging, damaged wood at rear gutter, and jagged church steps. 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 \$104,600 to \$99,300 based on the information provided and testimony.

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

**25-701700 St. Edward Church, 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 \$118,200 yet the resident feels it is worth \$112,290.

Appraiser Severovich stated he visited the property and observed aging roof, minor siding damage, and damage to outbuildings. 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 \$118,200 to \$112,200 based on the information provided and testimony.

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

**25-702100 St. Edward Church, 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 \$1,341,000 yet the resident feels it is worth \$1,273,950.

Appraiser Severovich stated he visited the property and observed an again roof on one wing. 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 \$1,341,000 to \$1,273,900 based on the information provided and testimony.

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

**25-060740 Marvin 16169 McCall LLC, 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 \$43,500 yet the resident feels it is worth \$41,325.

Appraiser Severovich stated he visited the property and observed missing gutters, windows dated, and tuck point issues. 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 value for the Tax Year 2022 Market Value from \$43,500 to \$41,300 based on the information provided and testimony.

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

**25-060750 Marvin 16169 McCall LLC, filed by Resident**

The owners, nor a representative was present for the hearing. A picture of the subject properties was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcels in question valued at \$98,700 yet the resident feels it is worth 93,765.

Appraiser Severovich stated he visited the properties and observed mortar on stoop needs repaired and minor paint wear. 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 value for the Tax Year 2022 Market Value from \$98,700 to \$93,700 based on the information provided and testimony.

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

**General Business****Approve minutes from June 12, 202.**

Motion by Frank Antenucci, seconded by Caroline Mansfield, to approve the minutes from June 12, 2023.

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

**Accept BTA Decision KeyBank:**

Board of Tax Appeals parcel 02-115600

Case Number 2021-1826

KeyBank National Association

Pursuant to the voluntary request submitted, it is so entered that on Monday, June 12, 2023, this case is dismissed by the BTA.

Motion by Frank Antenucci, seconded by Caroline Mansfield to accept the request to dismiss.

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

**Accept BTA Decision 100 Chardon LLC & Cuyahoga Chardon LLC:**

Case Number: 2022-1394

100 Chardon LLC & Cuyahoga Chardon LLC

A stipulation has been reached for parcels 10-031900, 10-165325, 10-165326, 10-032100, 10-165324, 10-032200, 10-165323, 10-032000 have no value changes. Parcel 10-032300 has been changed from \$295,800 to \$120,800 as of the first day of January 2021. These values will carry forward according to law to the entire triennial. The parties waive any future hearing necessary to give effect to this stipulation.

Motion by Frank Antenucci, seconded by Caroline Mansfield, to accept the stipulation.

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

**Remission/Refunds**

Motion by Frank Antenucci, seconded by Linda Burhenne to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2022 for \$7,916.98 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

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

ONYSHKO - DANA MPEM MANAGEMENT	11-304500	\$	149.52	FH 2022
RUGH MICHELLE R	29-108117	\$	711.11	FH 2022
BATH EMILY R	10-105000	\$	48.60	FH 2022
REITMAN ALAYNE L	26-120950	\$	497.54	FH 2022
TANOVIC YASMINA	11-266000	\$	306.05	FH 2022
LICHTENFELD TRAVIS	28-004300	\$	314.97	FH 2022
KANGAS AIMEE L TRUSTEE	30-095844	\$	298.97	FH 2022
LORDAN JOHN J & JANICE E	29-107829	\$	513.99	FH 2022
MINTZ GARY L & MARK A CO TRUSTEES	01-117302	\$	315.84	FH 2022
TARGONI OLEG S	01-118608	\$	284.02	FH 2022
MORAVEC ROBERT O & NOVY HARRIET A	02-255400	\$	730.06	FH 2022
HART BRIAN M	12-090185	\$	98.27	FH 2022
HART BRIAN M	12-095254	\$	458.92	FH 2022
COTESWORTH JAMES L & MARILYN S	29-018600	\$	346.90	FH 2022
COTESWORTH MARILYN S TRUSTEE	26-025450	\$	76.84	FH 2022
COTESWORTH MARILYN S TRUSTEE	26-025440	\$	14.80	FH 2022
COTESWORTH MARILYN S TRUSTEE	29-018610	\$	20.61	FH 2022
COTESWORTH JAMES L TRUSTEE	29-018500	\$	190.81	FH 2022
KELLEY LEE O	20-038270	\$	82.22	FH 2022
9600 OLD STATE ROAD LLC	15-102364	\$	423.53	FH 2022
NOTARIAN GINO	11-292320	\$	74.40	FH 2022
NOTARIAN GINO	11-292310	\$	132.55	FH 2022
TURPIN STEPHEN E TRUSTEE & ANNE TRUSTEE	06-120948	\$	283.52	FH 2022
ZAHLER WENDY LEE	11-196400	\$	153.91	FH 2022
BLEYL JACK L JR & SHARON MARIE	01-118250	\$	250.00	LH 2022
DANZINGER ROBERT K & FRANNIE J	02-421383	\$	595.93	FH 2022
NEWELL KATHLEEN	02-222030	\$	4.73	FH 2022
NEWELL KATHLEEN	02-222040	\$	4.29	FH 2022
TIMEN LAUREN ELIZABETH & JEFFREY PAUL	02-419976	\$	534.08	FH 2022
		\$	7,916.98	

### Withdrawals

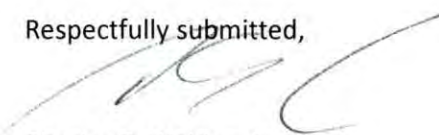
25-003600, 25-063000, 25-030680, 25-042000, 25-190810, 25-051800, 25-190185, 25-068160, 25-001000, 25-119450, 25-046100, 25-008200, 25-081600, 25-029800, and 25-124800 accept the withdrawals filed by Charles E. Walder, resident, Tax Year 2022.


Motion by Frank Antenucci, seconded by Caroline Mansfield, to accept the withdrawals.

*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 21, 2023, BOR meeting at 1:43 p.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Board of Revision

  
Linda Burhenne