

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday, February 28, 2024, at 1:00 PM 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, Geauga County Treasurer, Christopher P. Hitchcock, and Assistant County Administrator Linda Burhenne. Also present: Chief Deputy Manager of Fiscal, Real Estate & Appraisal, Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Deputy Auditor Geospatial Analyst Sarah Perry, Appraiser Tim Severovich, ADP/Do IT Josh Widdifield, and Resident Barry Biggin.

Present by Microsoft Teams: Chief Deputy Auditor Ron Leyde, Chief Compliance Officer & Administrator Kate Jacob, and Gail Roussey.

**Tax Year 2023 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.

### **10-163620 & 10-163630 Marni Inc filed by Owner.**

Present, Lawrence Newman, owner. Mr. Newman was sworn in by Auditor Walder, and a picture of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$33,800 each, yet the owner feels it is worth \$10,000 per parcel and asked him to explain to the Board why the value should be reduced.

Mr. Newman stated that he purchased the two parcels in November of 2023 at an arm's length transaction for \$10,000 for each parcel. They are wooded lots.

Auditor Walder asked Appraiser Severovich if he had any questions for Mr. Newman, and he did not. No further questions from the Board.

### **Action**

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$67,600 to \$20,000, each parcel being \$10,000 each, based on testimony and information provided.

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

### **11-281200 Cindy Silver filed by Owner.**

Present, Cindy Silver, owner. Ms. Silver was sworn in by Auditor Walder, and a picture of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$127,500, yet the owner feels it is worth \$101,000 and asked her to explain to the Board why the value should be reduced.

Ms. Silver stated she would like to amend her complaint form to change her opinion of value to \$98,000. Ms. Silver made the adjustment to the form and initialed.

Ms. Silver stated with the passing of her husband, she has been unable to complete any work on her home. The home was purchased, and her husband was going to do all the work. She needs a new roof, and several items in the interior need work.

Auditor Walder asked Appraiser Severovich, what was the home's condition. Appraiser Severovich stated it is listed as fair condition. Auditor Walder asked Appraiser Severovich what the range is he found. He stated \$100,000 and \$115,000 on two sales, but his recommendation is below.

Treasurer Hitchcock asked if the rooms were plaster and lath. Ms. Silver said yes it was and originally knob and tube electric. No further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Christopher Hitchcock to reduce the Tax Year 2023 Market Value from \$127,500 to \$93,000 based on testimony and information provided.

*Voice vote, two ayes. Charles E. Walder and Christopher P. Hitchcock. 1 naye, Linda Burhenne.  
Motion carried.*

**11-388706 Lisa & Joseph Idamarco filed by Owner.**

Motion by Christopher P. Hitchcock, seconded by Linda Burhenne to reduce the Tax Year 2023 Market Value from \$423,900 to \$401,400 based on Appraisal and additional interior work.

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

**12-095254 & 12-090185 Brian Hart filed by Owner.**

Present, Brian Hart, owner, and his son Ryan Hart owner. Mr. Hart and Ryan were sworn in by Auditor Walder, and a picture of the subject properties were verified. Auditor Walder noted for the record that the hearing is to render reinstatement back into the CAUV program.

Mr. Hart stated that he didn't receive any of the notifications for the renewal for CAUV.

Deputy Auditor Alec Richmond stepped in and explained he did send out several notices for the renewal, and the third notice is sent by Certified Mail. The certified letter was signed by someone other than the owner and or relative in the home. No further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Christopher P. Hitchcock, seconded by Linda Burhenne, to reinstate the parcels back into the CAUV program and issue a refund for the recoupment that was paid. Based on a service error and clerical error.

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

**15-009900 Mary Lowe filed by Owner.**

Present, Mary Lowe, owner. Ms. Lowe was sworn in by Auditor Walder, and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$218,000, yet the owner feels it is worth \$169,500 and asked her to explain to the Board why the value should be reduced.

Ms. Lowe stated she has interior work, cracks in the basement, that need repaired, and windows that need replaced, and the roof is at the end of its life. Treasurer Hitchcock asked if those were triple track windows, and Ms. Lowe replied, yes, they are.

Auditor Walder asked Appraiser Severovich what evaluation he determined. Appraiser Severovich stated his range on three comparable of \$180,000. The low end of an estimate would be \$145,000.

Treasurer Hitchcock asked if Ms. Lowe would like to amend her opinion of value, and she would like to amend. No further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$218,000 to \$145,000, based on testimony and information provided.

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

**16-002900 Charles & Kathleen Sahyers filed by Owner.**

Present, Charles Sahyers, owner, Darryl Pettrey, Appraiser. Mr. Sahyers and Mr. Pangry were sworn in by Auditor Walder, and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$220,800, yet the owner feels it is worth \$175,000 and asked him to explain to the Board why the value should be reduced.

Mr. Sahyers stated that the home needs several repairs on the interior, and he just cannot afford to make the repairs to the home and hired an appraiser to see what the value of the home currently is accordingly to them.

Mr. Pettrey stated that the home is very dated inside and out. He tried to find homes of the same condition, and land size. Mr. Sahyers is in a low line area, and it is a wet area, and the basement was wet when he was there to conduct the appraisal. No further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$220,800 to \$175,000, based on testimony and appraisal.

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

**20-014100 John Herttna filed by the Owner.**

It was moved by Linda Burhenne, and seconded by Christopher P. Hitchcock, to accept the withdrawal of this complaint.

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

**21-076400 Peter Formica filed by Owner.**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock to reduce the Tax Year 2023 Market Value from \$263,900 to \$245,000 based on purchase agreement.

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

**26-213856 Anthony and Paula Aveni filed by Owner.**

Present, Anthony and Paula Aveni, owners. Mr. and Mrs. Aveni were sworn in by Auditor Walder, and a picture of the subject properties were verified. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$613,900, yet the owner feels it is worth \$566,092 and asked them to explain to the Board why the value should be reduced.

Mrs. Aveni stated she submitted a spread sheet with the data that she compiled. She gathered the evidence of vacant land sold in the area in the last three years to establish a value. She then looked at all the homes that sold, with same square footage and used those to come up with a value she believed to then be the value their home.

Appraiser Severovich stated he looked at comps in the area and his determination is between \$560,000 and \$570,000. No further questions from the Board.

**Action**

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$613,900 to \$566,000, based on testimony and information provided.

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

**General Business**

**County Commissioner list of alternates for the upcoming BOR**

James W. Dvorak as Primary and the alternates as follows:

1. Ralph Spidalieri
2. Timothy Lennon
3. Gerard Morgan
4. Linda Burhenne

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

Motion by Linda Burhenne, seconded by Charles E. Walder, to remit and/or refund the following late payment penalties and interest for last half Tax Year 2022 totaling \$3,427.15 due to reasonable cause and not, willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

*Voice vote, three ayes. Christopher P. Hitchcock, and James W. Dvorak.  
Motion carried.*

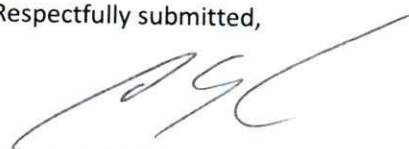
**Approve minutes from January 8, 2024**

Motion by Linda Burhenne, seconded by Christopher P. Hitchcock to approve the minutes from January 8, 2024.

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

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the February 28, 2024, BOR meeting at 2:20 PM.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Board of Revision