

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, March 13, 2024, at 9:01 AM 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, Deputy Treasurer Donna Borsi, and Commissioner James W. Dvorak. Also present: Chief Deputy Manager of Fiscal, Real Estate & Appraisal, Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, ADP/Do IT Josh Widdifield, and Diane Jones.

Present by Microsoft Teams: Chief Deputy Auditor Ron Leyde.

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.

02-079400 Jeff Cyncynatus filed by Owner.

It was moved by Donna Borsi, and seconded by Charles E. Walder, to accept the withdrawal of this complaint.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

06-014640 Susan Daniels filed by Owner.

Present, Susan Daniels, owner. Ms. Daniels 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 \$196,400, yet the owner feels it is worth \$162,400 and asked them to explain to the Board why the value should be reduced.

Ms. Daniels stated, her home used to be three bedrooms, but knocked down a wall to make the bedroom larger, so now, she has only one bedroom, and there are not many comparables to find, with only have a one bedroom. One room, she does not use, it is too cold in the winter due to the floor to ceiling window. Ms. Daniels discussed the comps she gathered as evidence.

Auditor Walder stated the process at gathering comparables and discussed the comparables that Ms. Daniels turned in. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Donna Borsi, seconded by Charles E. Walder, to reduce the Tax Year 2023 Market Value from \$196,400 to \$162,400, based on testimony and information provided.

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

11-085600 Bryan Kachkowsky filed by Owner.

Present, Bryan Kachkowsky, owner. Mr. Kachdowsky 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 \$198,200, yet the owner feels it is worth \$165,000 and asked them to explain to the Board why the value should be reduced.

Mr. Kachkowsky stated that he has made no improvements to his home and does not agree with the \$50,000 increase from the revaluation that took place in Geauga County. Mr. Kachdowsky wanted to

know the comps that were used to base that dollar amount. Mr. Kachkowsky stated he does have water issues in the basement, and the front steps and sidewalk has sunk.

Appraiser Severovich stated the comps that he found in the surrounding area, that were close to value as Mr. Kachkowsky's home, based on the square footage. Auditor Walder stated the values are driven by the market. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Donna Borsi, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$198,200 to \$170,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

11-185500 Matthew Kovalick, filed by Owner.

Motion by Donna Borsi, seconded by James W. Dvorak to reduce the Tax Year 2023 Market Value from \$344,700 to \$302,000 based on appraisal that was provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi and James W. Dvorak.
Motion carried.*

11-346000 Jean & Michel Venot, filed by Owner.

Motion by Donna Borsi, seconded by James W. Dvorak to reduce the Tax Year 2023 Market Value from \$457,200 to \$415,000 based on appraisal that was provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi and James W. Dvorak.
Motion carried.*

15-039100,15-039200, & 15-039300 Helga Davies & Michael Holowaty, filed by Owner.

Present, Helga Davies, owner. Ms. Davis 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 \$127,100 yet the owner feels it is worth \$79,900 and asked them to explain to the Board why the value should be reduced.

Ms. Davies stated the back parcel is land locked. The home has no heat. There is mold all throughout the home, the paint is peeling, and the foundation has started to crumble. There is a partial basement. The water is not good for drinking, it had been tested for lead. 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 James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$127,100 to \$103,400 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

15-066200 &15-066201 Helga Davies, filed by Owner.

Present, Helga Davies, owner, along with her daughter. Ms. Davies 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 \$217,900 yet the owner feels it is worth \$101,000 and asked them to explain to the Board why the value should be reduced.

Ms. Davies stated that the neighbor's sewage is draining into her pond, and she isn't getting any help to fix the problem.

Ms. Davies stated she has a hole in the ceiling of her home. She has a bucket to catch the water or snow when it comes through. She doesn't have the money to have it repaired or replaced. She doesn't have drinking water. She gets water from the Springs since her water is polluted. The cost of oil has raised to heat her home, so she is cautious on how high she keeps the temperature as to try and make it last.

Auditor Walder asked Appraiser Severovich what our system had the condition of her home set as. It was set at average condition. Appraiser Severovich stated looking for comps, it was by street viewing, and would not have been able to determine the interior of the property from that view. 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 James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$217,900 to \$101,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

18-083700 Stephanie Ziegler, filed by Owner.

It was moved by Donna Borsi, and seconded by Charles E. Walder, to accept the withdrawal of this complaint.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

20-027800 Peter Kozelj filed by Owner.

Present, Peter Kozelj, owner. Mr. Kozelj 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 \$104,800, yet the owner feels it is worth \$76,800 and asked them to explain to the Board why the value should be reduced.

Mr. Kozelj stated he purchased the land in December of 2022, and it was on forestry prior to purchase. He received two notifications of different value changes within a couple of months apart.

Appraiser Severovich found comps for vacant land that was an average of \$7,000 per acre.

Auditor Walder explained that after Mr. Kozelj purchased the forestry was dropped since it was a change of ownership. That was the first increase. The following month, the county wide revaluation was completed, and the valuation was increased again. Auditor Walder stated, it might be good for Mr. Kozelj to sign up for the CAUV program to be able to utilize the savings. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Charles E. Walder, to hold the value at \$104,800 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

21-064830 Joeph & Mildred Gass, filed by Owner.

Motion by James W. Dvorak, seconded by Donna Borsi to reduce the Tax Year 2023 Market Value from \$322,500 to \$300,000 based on condition.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi and James W. Dvorak.
Motion carried.*

21-176661 Edward & Colleen Douglas, filed by Owner.

Motion by Donna Borsi, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$587,000 to \$530,000 based on appraisal provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi and James W. Dvorak.
Motion carried.*

26-000450 Martin Raska, filed by Owner.

The owners, nor a representative was present for the hearing. 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 \$345,200 yet the resident feels it is worth \$300,000.

Auditor Walder stated the homeowner purchased the property in 2020 from an estate sale, which is not considered an arm's length transaction.

Appraiser Severovich stated he looked at comps in the area and there were several sales surrounding the homeowner's house. Next door and across the street were three sales. Those sales had an average of \$141.00 a square foot, and Mr. Raska's home came in at \$111.00 a square foot. Appraiser Severovich his recommendation was to hold the current value. 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 Donna Borsi, to hold the value at \$345,200. based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

General Business**Clerical Error Issue Pursuant ORC 319.36**

Motion by Donna Boris, seconded by James W. Dvorak to approve an error occurred from a previous conversion to MVP. The error was detected during a recent conversion from MVP to ISSG. The owner is receiving the Homestead reduction; however, the reduction was not calculating the taxes correctly. Taxes were erroneously charged and collected for parcel 00203 Tax Years 2008-2024. Ohio Revised Code only permits a five (5) year claw back, therefore, requiring a refund for Tax Years 2019-2023. Tax paid to be refunded \$1,639.76 plus interest in the amount of \$24.97 for a total refund amount of \$1,664.73.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

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

Motion by Charles E. Walder, seconded by Donna Borsi, to remit and/or refund the following late payment penalties and interest for last half Tax Year 2022 totaling \$644.23 and first half Tax Year 2023 totaling \$6930.82 due to reasonable cause and not, willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

Approve minutes from February 28, 2024

Motion by James W. Dvorak, seconded by Charles E. Walder to approve the minutes from February 28, 2024.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Donna Borsi to adjourn the March 13, 2024, BOR meeting at 11:03 AM.

Respectfully submitted,



The image shows three handwritten signatures in blue ink, stacked vertically. Each signature is written over a horizontal line. The top signature is clearly legible as 'Janna W. Dvorak'. The middle signature is less legible but appears to be 'Donna Borsi'. The bottom signature is highly stylized and illegible.

Charles E. Walder, Auditor
Secretary/Board of Revision