

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, March 13, 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, 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, Diane Jones, and Assistant County Administrator Linda Burhenne.

James W. Dvorak left the meeting at 2:20PM and Linda Burhenne arrived at 2:26 PM.

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.

02-410800 Randall Moore, filed by Owner.

Present, Randal Moore, owner. Mr. Moore 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 \$263,200, yet the owner feels it is worth \$180,000 and asked them to explain to the Board why the value should be reduced.

Mr. Moore stated he was in a multi bid situation with purchasing the home. He purchased it from an estate sale. The home is 175 years old, was vacant for almost two years. Nothing had been updated, it does have a dirt floor in the basement, there was mold throughout, and the floor joists are uneven throughout the home.

Appraiser Severovich discussed comps in the area. He stated none were as old as the owner's home, but the sales he noted were between \$223,000 and \$275,000. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Donna Borsi, to reduce the Tax Year 2023 Market Value from \$263,200 to \$200,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and Linda Burhenne.
Motion carried.*

02-419614 & 02-420824 Kayla Gruen, filed by Complainant.

Present, Steve Gruen and Cindy Gruen, complainants. Mr. and Mrs. Gruen 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 parcels in question valued at \$421,700, yet the owner feels it is worth \$283,600 and asked them to explain to the Board why the value should be reduced.

Mr. Gruen stated that their home is in a flood zone area. Mr. Gruen stated they cannot use their basement, even if it doesn't rail, there is always water from the Chagrin River. Some outside areas cannot be used after rains. Due to the flooding, had to require flood insurance.

Commissioner Dvorak asked what damages the floods have caused. Mr. Gruen stated they had to replace the beams, floor joists, trusses, kitchen cabinets, and appliances.

Auditor Walder discussed the conveyances that occurred on two separate occasions. Since they were conveyed to family members, these are not valid sales to indicate a value. Auditor Walder asked Appraiser Severovich what he found for comps in the area.

Appraiser Severovich stated the three comps he found ranged from 1866 square feet to 2682 square feet. The homeowner's square footage is 4700 square feet.

Mr. Gruen stated there are roof issues currently and feels the home is not worth the value due to all the issues when it always floods. The worst flood was back in 2015. They operate back up pumps constantly. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Donna Borsi, to reduce the Tax Year 2023 Market Value from \$421,700 to \$370,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and Linda Burhenne.
Motion carried.*

11-045300 Kenneth Kontor, filed by Owner.

Motion by Charles E. Walder, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$245,000 to \$232,000 based on appraisal that was provided.

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

11-130900 David & Dawn Onderonk, 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 \$249,600 yet the resident feels it is worth \$200,000.

Appraiser Severovich stated he looked for comps and found three in the area. The range was \$200,000 to \$225,000 for the comp's values. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Donna Borsi, to reduce the Tax Year 2023 Market Value from \$249,600 to \$200,000 based on information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and Linda Burhenne.
Motion carried.*

12-090343 Eric Baker, filed by Owner.

Present, Ronald Baker, owners' father who resides in home. Mr. Baker 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 parcels in question valued at \$523,000, yet the owner feels it is worth \$419,200 and asked them to explain to the Board why the value should be reduced.

Mr. Baker stated there were four properties that are the same as his son's home and the value is less than what his sons value is currently.

Auditor Walder stated that the County does not chase sales. The value that was in the system was the same value prior to the purchase of the home in 2020. Once the revaluation took place, the new value was then changed to reflect that valuation. Auditor Walder stated that a sale is the best indication of value.

Mr. Baker states the neighbors' houses haven't sold and feels the neighbors are undervalued compared to his sons' homes. Auditor Walder explained that when Mr. Baker purchased the home, he set the value of his home. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Linda Burhenne, seconded by Charles E. Walder, to hold the value at \$523,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi, and Linda Burhenne.
Motion carried.*

13-009400, 21-105900, & 21-106000 Michael Heitman, filed by Owner.

Present, Michael Heitman, owner. Mr. Heitman 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 parcels in question valued at \$428,600 yet the owner feels it is worth \$316,400 and asked them to explain to the Board why the value should be reduced.

Mr. Heitman stated he overpaid for the property, because he had sold his home and needed a place right away. One of the parcels is a log cabin that has not been updated. The second parcel is a cabin that was built in the 1940s, no upgrades. Mr. Heitman stated the water from the hospital runs into his property and becomes swampy.

Auditor Walder stated that the County does not chase sales. The value in our system was the prior value before it was purchased. Auditor Walder stated, the day Mr. Heitman purchased the property, he had set the value. The revaluation equalized the 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 \$428,600 based on testimony and information provided.

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

21-122780 Ronald & Esther Omaitis, filed by Owner.

Motion by Charles E. Walder, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$337,400 to \$294,100 based on owner evidence proved.

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

29-006500 Ruth Cavanagh, filed by Owner.

Present, Ruth Cavanagh owner. Ms. Cavanagh 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 \$179,400 yet the owner feels it is worth \$150,000 and asked them to explain to the Board why the value should be reduced.

Ms. Cavanagh stated she submitted photos of the work that needs done on the home. The back porch needs redone. A new garage man door is needed. The home is not insulated, and the siding needs replaced.

Appraiser Severovich discussed Russell Village saw highest value increase, but this home is smaller than most homes in that neighborhood. Appraiser Severovich recommended values between \$160,000 and \$170,000 based on sales. 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 Donna Borsi, to reduce the Tax Year 2023 Market Value from \$179,400 to \$160,000 based on testimony and information provided.

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

29-087000 James & Mary Shelley filed by Owner.

Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$330,500 to \$298,500 based on an appraisal.

*Voice vote, three ayes. Charles E. Walder, Donna Borsi and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Donna Borsi to adjourn the March 13, 2024, BOR meeting at 3:22 PM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

