

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday March 27, 2024, 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, Chief Deputy Treasurer Caroline Mansfield, and Geauga County Commissioner, James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Deputy Manager of Fiscal, Real Estate & Appraisal Offices Pam McMahan, ADP IT Tech, Michael Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: Auditor Charles E. Walder, Chief Deputy Auditor Ron Leyde and Diane Jones.

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.

02-024410 Dominic & Kimberly Galati, filed by Owner.

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$424,000 to \$378,000 based on appraisal that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

15-102427 Joseph & Cheryl Eiduke filed by Owner.

Present, Joseph & Cheryl Eiduke, owners, and Anthony Bina, Realtor with Howard Hanna. Mr. and Mrs. Eiduke and Mr. Bina were sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$516,400, yet the owner feels it is worth \$429,257 and asked them to explain to the Board why the value should be reduced.

Mr. Eiduke noted he thought the property record card noted his home had a half bath, which he stated does not. After review of our current record card, it does not show a half bath. Mr. Eiduke brought his pictures and shared with the Board. Chief Deputy Administrator Antenucci stated the Board does have the same pictures as part of his evidence.

Mr. Bina stated as a realtor, and the deferred maintenance work that needs done in the home, he would not be able to sell the home at the price the county has it valued. All repairs would need to be disclosed to a potential buyer which would reduce the cost of a sale. Mr. Bina stated they did not get any quotes or appraisals, only consulted with contractors to estimate costs of repairs so they could place a value on the home. Mr. Bina stated if they needed to retrieve quotes they would. Chief Deputy Administrator Antenucci asked, if they wanted to get them, they could, otherwise, once the Board renders a decision, they would then have to appeal the process if they didn't agree with the outcome. Mr. and Mrs. Eiduke opted to continue the hearing.

Appraiser Severovich stated he found six sales in the area in comparison with the homeowner's residence. Based on the comps and the photos supplied by Mr. and Mrs. Eiduke, Appraiser Severovich stated his recommendation would be between \$427,000 and \$470,000. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$516,400 to \$475,000 based on testimony and information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

21-015540 Emeric Bennett, filed by Owner.

Present, Emeric Bennett, owner, and Darryl Pettrey, Appraiser. Mr. Bennett and Mr. Pettrey were sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$385,200, yet the owner feels it is worth \$284,000 and asked them to explain to the Board why the value should be reduced.

Mr. Bennett stated that he built the house and has notice for years the legal record has the square footage wrong and the bedroom count is incorrect.

Mr. Pettrey stated he conducted an interior and exterior walk of the property. Mr. Pettrey stated there were restrooms not functional. The home has had no updates, partial remodel updates that are not completed. Mr. Pettrey stated that based on the condition of the home, he looked for comparables that needed remodeling. The sales he noted were from July of 2023 to January of 2024.

Mr. Bennett stated he did not include photos as his home is a mess since his wife passed and because he did not want the photos to become part of the public record. He stated if they are required, he will present them. Chief Deputy Administrator Antenucci, noted it is not required, they go with your argument for a reduction of value, and without those photos it makes it more difficult to decide on the valuation. Mr. Bennett chose not to disclose any photos of the interior of his home.

Appraiser Severovich stated he found three sales on Mr. Bennetts Street in the range of \$350,000 to \$365,000.

Chief Deputy Administrator Antenucci noted for the record, Mr. Pettrey's appraisal, that was conducted in January of 2024, and the comparable sales he used, were done between July 2023 and January 2024, post date the county wide revaluation of January 1, 2023. 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 Frank Antenucci, to reduce the Tax Year 2023 Market Value from \$385,200 to \$360,000 based on testimony and information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

21-176653 Cathi A Mezzopera Trustee, filed by Owner.

Present, Cathi Mezzopera, owner, and Tom Mezzopera. Cathi is the sole owner of the residence. Cathi and Tom were sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$519,00, yet the owner feels it is worth \$468,768. and asked them to explain to the Board why the value should be reduced.

Mr. Mezzopera stated he understands the property values increased throughout the County and he presented a spreadsheet of the values of the homes on his street according to the Auditor's site. Mr. Mezzopera stated, he didn't provide sales, there were none on his street, but he feels the fairness should be equal to the values of his neighbors, that his should be lowered to be in line with them.

Appraiser Severovich stated he needs to analyze home sales based on arm's length transactions and not on the values in area. Appraiser Severovich stated he looked for sales in the area in similar condition, size and room count and found their home sits under the square footage amount based on area sales.

Mr. Mezzopera stated he understood the process that Appraiser Severovich used, however, he feels the value of his home should be equal to his neighbors. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by James W. Dvorak to hold the Tax Year 2023 Market Value at \$519,000 based on testimony and information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

21-177107 Nicholas & Natalie Christie, filed by Owner.

Present, Nicholas Christie, owner. Mr. Christie was sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$562,000 yet the owner feels it is worth \$513,000 and asked them to explain to the Board why the value should be reduced.

Mr. Christie stated he built his house, and he knows what his home looks like and what it needs. He believes the value is above and beyond a reasonable amount. Mr. Christie noted he supplied evidence late and asked the Board if they would accept the evidence he brought today. The Board accepted. Mr. Christie stated he has deferred landscaping. No shutters on the home, and the exterior stone was not completed. No photo evidence of this supplied. Concrete drive needs repairs and the interior needs drywall work. Mr. Christie stated that the road itself is in bad condition and wouldn't be able to sell his home. Mr. Christie stated the comps that were used to compare sales, he couldn't use them when he filed a previous BOR and doesn't feel a house on his street should not be a comp used this time in reference to his complaint.

Appraiser Severovich stated he did have comps in the area and one on the same street. With the comps used Appraiser Severovich does not recommend a value reduction. 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 Caroline Mansfield to reduce Tax Year 2023 Market Value from 562,000 to \$550,000 based on testimony and information proved.

*Voice vote, two ayes. Caroline Mansfield, and James W. Dvorak. Frank Antenucci, vote no.
Motion carried.*

26-144900 Carol Kaferle, filed by Owner.

Motion by Frank Antenucci, seconded by James W. Dvorak, to reduce the Tax Year 2023 Market Value from \$243,800 to \$216,600 based on evidence submitted.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

28-010730 Ivan Spehar, filed by Owner.

Present, Ivan Spehar, owner. Mr. Spehar was sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$235,200 yet the owner feels it is worth \$200,000 and asked them to explain to the Board why the value should be reduced.

Mr. Spehar stated years ago when a sewer system was put in, the pipes were not dug deep enough and with a cause of this, he is unable to have facilities put into the basement and his basement now floods due to the piping. He has two pumps in his basement for when flooding occurs. He does not have carpet down, or furniture in basement, just the concrete floor due to the flooding.

Appraiser Severovich noted back in November of 2023 Mr. Spehar had an informal hearing, that resulted in a reduction. Mr. Spehar stated, that was for interior maintenance, not the sewer situation. Appraiser

Severovich stated the Comps he found were close in range with Mr. Spehar home. 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 Frank Antenucci, to reduce the Tax Year 2023 Market Value from \$235,200 to \$215,200 based on testimony and information provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

General Business

Remission/Refunds

Motion by James W. Dvorak, seconded by Caroline Mansfield, to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2023 for \$2,946.42 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 James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the March 27, 2024, BOR meeting at 10:34 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

