

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday March 27, 2024, at 1:02 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: Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, and Geauga County Commissioner, James W. Dvorak. Chief Deputy Treasurer Caroline Mansfield arrived at 2:01 PM.

Also Present: Deputy Auditor Bonnie McKenzie, ADP IT Tech, Michael Dorka, and Appraiser Tim Severovich. Deputy Auditor Rob Staton arrived at 2:20 PM. Deputy Auditor Alec Richmond arrived at 2:28 PM.

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.

01-115000 Ellen Roubic, filed by Owner.

Present, Ellen Roubic, Owner, was sworn in by Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, and a picture of the subject property was verified. Chief Deputy Manager of Fiscal, Real Estate & Appraisal Offices Pam McMahan noted for the record that Ms. Roubic was looking to reinstate the CAUV program to the property.

Deputy Auditor Alec Richmond stated there was a combination of land that occurred, which resulted in a new parcel being created. This combination resulted in a new application being needed for the CAUV program. A new application was mailed to the homeowner, however, she mistakenly mailed back a homestead application and not the CAUV application. The recoupment was not charged, it was not detected at the time of the new parcel being created, however, the old parcel was then removed from the CAUV program.

Ms. Roubic stated, she realized once she received her tax bill that she was not receiving the credit.

Deputy Auditor Richmond noted he does have a new application for the new parcel. The reinstatement would be for Tax Year 2023. No further questions from the Board.

Action

After a review of the information available there was a Motion by Caroline Mansfield, seconded by James W. Dvorak, to reinstate the parcel to the CAUV program for Tax Year 2023.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

02-419965 Susanne & Tom Meaney, filed by Owner.

Present, Tom Meaney, owner. Mr. Meaney was sworn in by Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, and a picture of the subject property was verified. Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, noted for the record that the Auditor's Office has the parcel in question valued at \$648,000, yet the owner feels it is worth \$600,000 and asked them to explain to the Board why the value should be reduced.

Mr. Meaney stated that he and his wife moved from Florida. His wife is a nurse and was recruited to come work at the Cleveland Clinic during the height of COVID. Mr. Meaney stated the taxes are new to him

being in Ohio and didn't understand the process. Mr. Meaney stated while on a search for a new home, his realtor noted, he would have to increase the offers on the homes above asking price and forgo any inspections if wanted a homeowner to accept. With the next home, that is what Mr. Meaney did. Mr. Meaney stated, the kitchen and bath need updated, but didn't provide photos or quotes. Mr. Meaney stated the windows need replaced, which is the quote he did provide.

Chief Deputy Manager McMahan asked if the has a mortgage on the home. Mr. Meaney stated, he sold his home in Florida at an inflated price, so with the sale of that home, he paid cash for this current home. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by James W. Dvorak, to hold the Tax Year 2023 Market Value at \$648,000 based on testimony and information provided.

*Voice vote, two ayes., Pam McMahan and James W. Dvorak.
Motion carried.*

02-420517 Thomas & Linda Nolan, filed by Owner.

Present, Tom & Linda Nolan, owners. Mr. & Mrs. Nolan was sworn in by Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, and a picture of the subject property was verified. Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, noted for the record that the Auditor's Office has the parcel in question valued at \$646,400, yet the owner feels it is worth \$573,400 and asked them to explain to the Board why the value should be reduced.

Ms. Nolan stated the informal review in November was not about the Wembley building. Ms. Nolan's complaint is against the 37,000 square foot, 4 story high commercial building that they feel shouldn't have been built in a residential area. Ms. Nolan feels that their value on the home, is not worth its current value, due to the Wembley building. Ms. Nolan feels it has brought their value down, and that the zoning department hasn't helped since they have allowed this to take place.

Appraiser Severovich stated he found ten sales in the area. Appraiser Severovich stated, it is difficult to place a value on the impact of what the commercial building is doing to the residential homes. Appraiser Severovich stated it is what he refers to as an incurable externality, that there maybe an impact to the resident, but cannot place a dollar value on that impact.

Ms. Nolan feels the land value isn't worth what it once was due to the commercial building. 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 Pam McMahan, to hold the Tax Year 2023 Market Value at \$646,400 based on testimony and information provided.

*Voice vote, two ayes., Pam McMahan and James W. Dvorak.
Motion carried.*

11-053820 Nicholas & Marilyn Cesa, filed by Owner.

Present, Nicholas Cesa, owner. Mr. Cesa was sworn in by Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, and a picture of the subject property was verified. Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, noted for the record that the Auditor's Office has the parcel in question valued at \$281,700 yet the owner feels it is worth \$220,000 and asked them to explain to the Board why the value should be reduced.

Mr. Cesa stated he could not sell his house for what it is currently valued at. It does need a new roof. Mr. Cesa stated he does not have an appraisal or any quotes for work needed. Mr. Cesa's concern is the junk cars that sit at his neighbor's house effects his value.

Appraiser Severovich stated he found a few sales in the area, and his value is in line for the sales that took place. Appraiser Severovich notes, as far as the condition of his neighbor's home, that even though it impacts Mr. Cesa, he cannot place a dollar amount on that impact. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Caroline Mansfield, seconded by Pam McMahan, to reduce the Tax Year 2023 Market Value from \$281,700 to \$265,000 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

11-079600 & 11-079700 Paul Ridley & Katie Pestak, filed by Owner.

It was moved by Caroline Mansfield, and seconded by James Dvorak, to accept the withdrawal of this complaint.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

29-107609 Alan & Lorraine Frey, filed by Owner.

Present, Lorraine & Alan Frey, owners. Mr. & Mrs. Frey were sworn in by Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, and a picture of the subject property was verified. Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, noted for the record that the Auditor's Office has the parcel in question valued at \$496,600 yet the owner feels it is worth \$450,000 and asked them to explain to the Board why the value should be reduced.

Ms. Frey stated she just wanted her voice heard and she was surprised on how the revaluation was conducted. She was upset by the tax estimator for the inside millage during that time, and also that the letters were received after voting began.

Chief Deputy Manager McMahan stated that the first round of values for some districts were rejected by the state and had to resubmit new values. Chief Deputy Manager McMahan Stated that Auditor Walder held public meetings and urged residents to reach out to the State Representatives about the increases that were coming to the County from the revaluation.

Appraiser Severovich stated that he located five sales for comparison with square footage and room count and determined \$471,000 would be an average amount. 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 the Tax Year 2023 Market Value from \$496,600 to \$471,800 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

General Business

Approval of Minutes

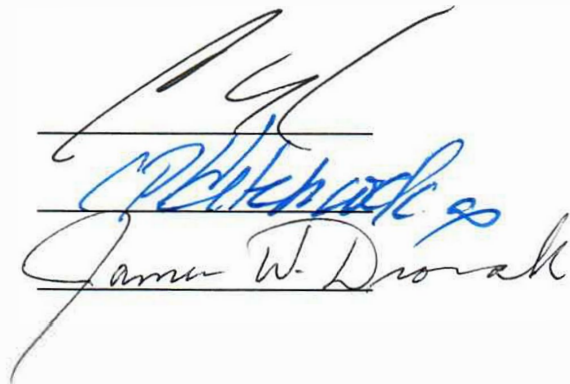
Motion by James W. Dvorak, seconded by Pam McMahan to approve the AM minutes from March 13, 2024.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

Motion by Caroline Mansfield, seconded by James Dvorak to approve the PM minutes from March 13, 2024.

*Voice vote, three ayes. Pam McMahan, 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 2:35 PM.



James W. Dvorak

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision