

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday April 24, 2024, at 9:03 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, County Treasurer Christopher P. Hitchcock, and Assistant County Administrator Linda Burhenne.

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

Present by Microsoft Teams: No one logged on during the session.

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.

00300 Anthony Savioli filed by Owner.

Available on phone call, Anthony Savioli, owner. Mr. Savioli 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 \$75,600, yet the owner feels it is worth \$45,000 and asked them to explain to the Board why the value should be reduced.

Mr. Savioli stated his home needs new windows. He currently has only storm windows that are thirty years old and seals them with plastic through the cold months. He stated the frames have expanded so much that they are tight around the windows, and now they will not open. Mr. Savioli stated his HVAC system needs replaced. The air conditioning is corroded and does not work, and the heating system is corroded, but is still currently working momentarily. One bathroom is demolished and is not a working bathroom. There is water damage over the dining room ceiling. The third bedroom has only a subfloor installed.

Treasurer Hitchcock asked if anyone is living in the home. Mr. Savioli stated he currently lives in the home, and he receives disability only and it is difficult to make necessary repairs.

Auditor Walder noted that on Mr. Savioli's summary sheet, he had listed the repairs at the high-end cost, which was different from the individual repairs listed. 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 reduce the Tax Year 2024 Market Value from \$75,600 to \$55,000 based on testimony and information provided.

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

1356 Howard Reminick 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 \$51,200 yet the owner feels it is worth \$35,000.

Auditor Walder noted that there was not any evidence provided, except a written narrative on the form stating the home can only be insured for a maximum amount of \$40,000.

Appraiser Severovich stated there were six sales and the subject property is on the low end of the values based on those sales. 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 hold the current value for the Tax Year 2024 Market Value at \$51,200 based on appraiser testimony.

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

01-118687 William & Sheila Weisheit, filed by Owner.

Motion by Charles E. Walder, seconded by Linda Burhenne to reduce the Tax Year 2023 Market Value from \$425,400 to \$415,000 based on evidence submitted.

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

02-244310 Chester Cudzilo, filed by Owner.

Present, Chester Cudzilo, owners. Mr. and Mrs. Cudzilo 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 \$374,100, yet the owner feels it is worth \$340,000 and asked them to explain to the Board why the value should be reduced.

Mr. Cudzilo stated he reviewed revaluations from 1998, and his mortgage refinancing in 2020 to the most recent county revaluation and can see the increases between those three items. Mr. Cudzilo stated he completed rehab work between 2017-2018 which include a new roof, siding, and windows. Mr. Cudzilo stated he did receive a quote for water proofing of his basement due to water entering. He also has bathroom that needs rehabbed.

Auditor Walder stated, he was pleased that Mr. Cudzilo could see a pattern develop with the reappraisal, however, they are not linear, the increases goes through Market Trends.

Treasure Hitchcock asked what Mr. Cudzilo concerns were with his basement. Mr. Cudzilo stated he has moisture under the carpet, and he knows he will need to address the issue very quickly.

Appraiser Severovich stated based off six sales in the area the lowest price is \$359,000. Auditor Walder noted with the lowest sale price and the bath and basement quote, he is coming up with \$339,000. Treasure Hitchcock asked Mr. Cudzilo if he would care to amend his form to reflect that amount. Mr. Cudzilo stated he would. 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 \$374,100 to \$339,000 based on testimony and information provided.

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

02-272700 Miller & Sons Enterprises LLC, filed by Owner.

It was moved by Christopher P. Hitchcock, and seconded by Charles E. Walder, to accept the withdrawal of this complaint.

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

02-372800 Janet & Thomas Vokas, filed by Owner.

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

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

02-400700 Virginia Bulone, filed by Owner.

Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$273,500 to \$255,00 based on evidence submitted.

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

06-090333 Robert & Patricia Caruso, 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 \$337,400 yet the owner feels it is worth \$300,000.

Auditor Walder noted that on the complaint form, it states whole house needs windows. Owner states, shows four bedrooms, but one room only small enough for a crib and there is not a dining room.

Appraiser Severovich stated he has six sales comparable that he used to find a square foot value between \$166.00 and \$178.00 based on Market data. 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 reduce the Tax Year 2023 Market Value from \$337,400 to \$312,400 based on testimony by appraiser.

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

General Business**Remission/Refunds**

Motion by Charles E. Walder, seconded by Linda Burhenne to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2023 for \$4,661,01 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, Christopher P. Hitchcock, and Linda Burhenne.
Motion carried.*

Auburn Township Road Levy-Clerical Error

Auditor Walder discussed the 1 mil road levies historically passing a year early. Because of that pattern, when Auburn Township applied for a levy to be renewed in 2018 or early 2019, it was erroneously placed on the DTE29, which the Auditor's office must submit to the State, which then verifies levy information and the taxing dates. Auditor Walder stated it was missed by the Auditor's Office as well as the States. It was then concluded by an audit by the prosecuting attorney that represents the Board of Elections that it was improperly passed. Auditor Walder continued that it was then sent to the legal department to clarify if the collection of the tax was a fundamental or clerical error. After review, it was determined to be a clerical error, which in turn means, it needs to be corrected by the Auditor's Office. The first requirement is the Auditor must bring it to the attention of the Board of Revision. The Board needs to certify it back to the County Auditor to remedy the collection of the tax.

Action

Motion by Christopher P. Hitchcock, seconded by Linda Burhenne to certify the clerical error back to the County Auditors Office,

*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 April 24, 2024, BOR meeting at 10:14 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision



Three handwritten signatures in blue ink are present on the left side of the page. The top signature is partially obscured by a horizontal line. The middle signature is clearly legible as "James W. Dvorak". The bottom signature is more stylized and difficult to read, but appears to be "Robert Walder".