

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday April 24, 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, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

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

Present by Microsoft Teams: No one was present.

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.

01-067401 Burney Family Trust, filed by Owner.

Motion by Carolina Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2023 Market Value from \$414,900 to \$365,400 based on evidence submitted.

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

19-038200 Richard & Sandra Schill, filed by Owner.

Present, Richard & Sandra Schill, owners. Mr. & Mrs. Schill 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 \$324,000, yet the owner feels it is worth \$298,000 and asked them to explain to the Board why the value should be reduced.

Mr. Schill stated there hasn't been any major improvements to the home. The HVAC system is thirty-seven years old and will need replaced. Mr. Schill also stated that his home is a two bedroom not a three bedroom, as the bedroom in the basement does not count as a bedroom since there is not an access to the outside from it. Mr. Schill provided values of everyone living on his street and thought his was higher than all the neighbors.

Auditor Walder stated that they do not look at the values of homes, but they find sales that are comparable to his home at the time of the valuation, within a one-year period, similar in the County. Appraiser Severovich stated after a review of those sales, he did determine that Mr. Schill's home was valued a little high. 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 Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$324,000 to \$298,000 based on testimony and information provided.

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

21-177121 Dean & Lara Tompkins, filed by Owner.

Present, Dean Tompkins, owner. Mr. Tompkins 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 \$622,500, yet the owner feels it is worth \$525,000 and asked them to explain to the Board why the value should be reduced.

Mr. Tompkins stated that according to realator.com they have the actual square footage of the homes that sold, not what the county has them listed as. Mr. Tompkins stated his square footage is incorrect according to his blueprints when he had his home built. The other homes he researched for the comparable for his home on realator.com are higher square footage than what the County reflects.

Auditor Walder explained that the County is bound by certified appraisers for the exterior measurements of a home. They measure the same universally, by the standards of appraisers. Auditor Walder stated, that Realator.com is not what is used for real estate transfers in the county. When an occupancy permit is generated, the home will then be measured.

Mr. Tompkins does not believe the square footage of the homes used as comparable are correct since the square footage of these homes on realator.com show something different. He does not agree with what the county has on square footages. Mr. Tompkins stated he does have an appraisal dated from 2021.

Appraiser Severovich stated that on the property record card for Mr. Tompkins home, stated that in 2014 the new construction was completed per mister at 100%. Appraiser Severovich stated, that means Mr. Tompkins was home when an appraiser arrived and measured his home to place on the county record.

Auditor Walder stated the appraisal that Mr. Tompkins had completed would be relevant, however, it may be deluded between 2021 & 2022 due to market changes, but would accept it for review, if Mr. Tompkins can provide it.

Mr. Tompkins stated he would reach out to the Bank to receive a copy of the Appraisal. 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 suspend the hearing to a later date, so Mr. Tompkins can provide an appraisal or additional evidence.

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

21-177226 Gregory Frank, filed by Owner.

Present, Gregory Frank, owner. Mr. Frank 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 \$727,200 yet the owner feels it is worth \$620,000 and asked them to explain to the Board why the value should be reduced.

Mr. Frank stated his increase was 46%, when the average was 30%. Mr. Frank stated he did look at a few sales in the area, and felt he was high, compared to the sales he looked at.

Appraiser Severovich stated based on the comparable on the county record, Mr. Frank's value is on the higher end. Appraiser Severovich made an adjustment since the homeowner does not have a rec room, and he adjusted the vales to be between \$659,00 and \$683,500. 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 \$727,200 to \$665,000 based on testimony and information provided.

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

23-132800 Gary & Linda Heilman filed by Owner.

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

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

26-044600 Ryan & Rebekah Shalashnow filed by Owner.

Motion by Carolina Mansfield, seconded by Charles E. Walder to reduce the Tax Year 2023 Market Value from \$312,000 to \$270,000 based on appraisal submitted.

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

26-118400 Robert & Mark Milstein filed by Owner.

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

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

32-074162 & 32-074179 Thomas & Pamela Schmitt filed by Owner.

Present, Thomas & Pamela Schmitt, owners. Mr. & Mrs. Schmitt 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 first parcel in question valued at \$268,700 yet the owner feels it is worth \$240,000. Auditor Walder noted that the second parcel in question is valued at \$46,100 yet the owner feels it is worth \$44,000 and asked them to explain to the Board why the value should be reduced.

Mr. Schmitt stated on the homesite parcel, there has been no updates to home. The pictures of the windows he supplied, show four windows with the seals broken, the others are rotting, they are metal clad wood. The plumbing is outdated and not to code from what Mr. Schmitt was told by a plumber he had to do work for him. Mr. Schmitt is not sure what the cost of that would be to replace the plumbing if he decided to sell his home. He also has mold on a door jam that is reoccurring.

Mr. Schmitt stated on the vacant parcel with forestry, it does have a gas well on it, but with no improvements felt since it is vacant, the value should be reduced.

Appraiser Severovich stated based on comparable in the county, Mr. Schmitt's value is in line for the homestead property. The vacant property is in line with values in the county. 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 Tax Year 2023 Market Value on parcel 32-074162 at \$268,700, and to hold the Tax Year 2023 Market Value on parcel 32-074179 at \$46,100 based on testimony and information provided.

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

General Business

Approval of Minutes

Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the AM minutes from March 27, 2024.

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

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the PM minutes from March 27, 2024.

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

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the April 24, 2024, BOR meeting at 2:53 PM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

