

**BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday May 8, 2024, at 9:01 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 Manager Pam McMahan, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Robert Stanton, ADP IT Tech Josh Widdifield, Appraiser Tim Severovich, and Catherine Martin.

Present by Microsoft Teams: Ron Leyde, David Seed, Daniel Linder, Mary Beth Linder, Ed Kovac and Chris & Amanda DeNigris.

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.

**01-119005 Chris & Amanda DeNigris filed by Owner.**

Mr. & Mrs. DeNigris, owners, available by Microsoft Teams. Attorney David Seed representing the Kenston School District, available by Microsoft Teams. Mr. & Mrs. DeNigris was sworn in by Chief Deputy Manager McMahan, and a picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$692,700, yet the owner feels it is worth \$430,000 and asked them to explain to the Board why the value should be reduced.

Mr. DeNigris stated the home was not completed as of 1/1/23. They finished the work and pulled the occupancy permits July of 2023. Mr. DeNigris stated he believes there is a difference in square footage, going by his building plans and what the County has on record.

Attorney Seed did not have any questions for the homeowners.

Appraiser Severovich stated he did measure the exterior of the home and the square footage was accurate to the County record. Appraiser Severovich stated that building plans can change, so as to be consistent, all homes are measured by the exterior. Appraiser Severovich asked the owners if there was a second floor on the home since he had noticed a dormer for second floor. Mr. DeNigris stated it is a fake dormer, that the home is on a slab. 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 James W. Dvorak to reduce the Tax Year 2023 Market Value from \$692,700 to \$430,000 based on testimony and information provided.

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

**02-160500 James & Lisa Adair filed by Owner.**

Present, James Adair, owner. Attorney David Seed representing the Kenston School District, available by Microsoft Teams. Mr. Adair was sworn in by Chief Deputy Manager McMahan, and a picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$643,600, yet the owner feels it is worth \$499,000 and asked them to explain to the Board why the value should be reduced.

Mr. Adair stated there was storm damage done to the home. The home will need a new roof and siding. The driveway needs to be completed. It is dirt, and then when it rains it turns to mud. Hired a

contractor to build home. Contractor stopped working on home and didn't come back to complete work. Mr. Adair stated the basement does leak with heavy rains.

Appraiser Severovich stated he has five sales as comparables and took into consideration the photo evidence that Mr. Adair supplied, and the market data reflects \$545,000 to \$597,000.

Attorney Seed stated he does agree with the Appraiser Severovich ranges for comparables. 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 James W. Dvorak to reduce the Tax Year 2023 Market Value from \$643,600 to \$570,000 based on testimony and information provided.

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

**02-419815 Daniel & Mary Lindner filed by Owner.**

Attorney Lindner. and Mrs. Lindner, owners, available by Microsoft Teams. Attorney David Seed representing the Kenston School District, available by Microsoft Teams. A picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$732,300, yet the owner feels it is worth \$585,599 and asked them to explain to the Board why the value should be reduced.

Attorney Lindner stated he did have a conversation with Attorney Seed, and with the work that needs done on the home, Attorney Seed, could see a reduction between \$650,000 and \$710,000 due to the work that does need down on the home.

Appraiser Severovich stated five sales in the area would have the subject home valued correctly, however, with the testimony and repairs, a valuation between \$610,000 and \$739,000 would reflect correctly. 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 reduce the Tax Year 2023 Market Value from \$732,300 to \$700,000 based on testimony and information provided.

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

**02-419942 Louis J Licata Trustee filed by Owner.**

Present, Attorney Louis Licata owner. Attorney David Seed representing the Kenston School District, available by Microsoft Teams. A picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$815,700, yet the owner feels it is worth \$645,000 and asked them to explain to the Board why the value should be reduced.

Attorney Licata stated he tried to sell his home in 2018 but there were too many repairs that needed to be completed. The front porch foundation collapsed and a moisture issue. The garage doors need replaced. A pipe burst in the bathroom basement, and that has been gutted. Outdoor back patio falling apart.

Attorney Seed asked Attorney Licata if he has listed his house. Attorney Licata stated he tried a year ago but would need to put \$100,000 into the home. Attorney Seed stated the values have increased substantially and the School Board would be in acceptance for a reduction in the current value.

Appraiser Severovich stated based on the sales his recommendation would be between \$775,000 to 780,000 based on sales, not including Attorney Licata's repairs.

**Action**

After a review of the testimony and the information available, there was a Motion by James W. Dvorak, seconded by Pam McMahan to reduce the Tax Year 2023 Market Value from \$815,700 to \$650,000 based on testimony and information provided.

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

**02-420321 Tobias & Janine Yearms filed by Owner.**

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

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

**02-420918 James & Julie Lynch filed by Owner.**

Present, Julie Lynch owner. Ed Kovac, Appraiser for homeowner, present by Microsoft Teams. Attorney David Seed representing the Kenston School District, available by Microsoft Teams. Mrs. Lynch and Mr. Kovac was sworn in by Chief Deputy Manager McMahan, and a picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$1,184,700, yet the owner feels it is worth \$859,667 and asked them to explain to the Board why the value should be reduced.

Mr. Kovac stated he was asked to perform an appraisal on the subject property and used sales from tax year 2023.

Attorney Seed asked Mrs. Lynch if she had a recent mortgage or any renovations recently on the home. Mrs. Lynch stated no to both. Attorney Seed asked if everything within the home is seventeen years old. Mrs. Lynch stated yes, roof, HVAC, and appliances. however, she has a bathroom that is gutted and out of service from a leak that occurred around Christmas. Attorney Seed asked Mr. Kovac, about the comps he pulled since they seem they are higher in value from the subject property.

Mr. Kovac stated he looks for size and condition and looks at MLS for photos and realtor comments. Will also look at aerial footage for similarities with lot. Mr. Kovac stated he looked for homes with wooded views, similar condition, not exceptionally updated, and landscaping similarities. Mr. Kovac used the best comparable he could locate.

Appraiser Severovich stated the three sales he has are from 2022 prior to the effective date of 1/1/23. Appraiser Severovich stated with the sales he is recommending \$1,064,000 without any additional with the known repairs the homeowner has. 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 \$1,184,700 to \$998,000 based on testimony and information provided.

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

**26-213873 Harry Shimp & Lynn Blum filed by Owner.**

Present, Harry Shimp owner. Present, Katherine Webber, Attorney. David Seed representing the West Geauga School District, available by Microsoft Teams. Mr. Shimp was sworn in by Chief Deputy Manager McMahan, and a picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$1,993,700 yet the owner feels it is worth \$1,674,306 and asked them to explain to the Board why the value should be reduced.

Attorney Webber stated that Mr. Shimp purchased the home in 2017 and the revaluation that was conducted placed the subject home at an increase of over 50% since the purchase in 2017.

Mr. Shimp explained the creek that runs behind his home causes flooding, and he is working with the County Engineers to try and rectify. Mr. Shimp did not change the footprint of the home and has renovations to complete.

Attorney Seed stated that he did have a conversation with opposing counsel on a recommended amount that they were both agreeing to. Attorney Seed stated that the market still shows increases after the tax lien date of 1/1/23 but going back 5 ½ years ago with the owner purchased the property to now, they spoke about a compromise of \$1,837,500, with is an increase of \$600,000 over the last 5 ½ years. Attorney Seed stated to find the size and sales, there is a small pool of comps to review.

Attorney Webber stated they feel like they would be comfortable with \$1,781,000. Attorney Seed said this is a hearing, this is not a negotiation.

Mr. Shimp thought the compromise would be if he didn't have to come to a hearing then it would be considered. Mr. Shimp stated he feels the amount he is asking from the Board is reasonable.

Appraiser Severovich stated the comparables that he has, brings the subject property under those current sales, and recommends a not change in value. 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 \$1,993,700 to \$1,900,000 based on testimony and information provided.

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

#### **General Business**

##### **Remission/Refunds**

Motion by James W. Dvorak, seconded by Pam McMahan to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2023 for \$11,856,72 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

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

##### **Approval of Minutes**

Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the AM & PM minutes from May 8, 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 James W. Dvorak to adjourn the May 8, 2024, BOR meeting at 11:07 AM.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision