

## **BOARD OF REVISION**

The Geauga County Board of Revision met on Wednesday May 8, 2024, at 1:01 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 Pam McMahan, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Appraiser Tim Severovich, Deputy Auditor Rob Staton and ADP IT Tech Josh Widdlefield.

Present by Microsoft Teams: Ron Leyde, Attorney David Seed, Deputy Auditor Rachel Blystone, and Deputy Auditor Mary Kolcum.

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.

**01-118016, 01-118205, 01-118001, 01-118002, & 01-118003 Thomas & Diane Jones filed by Owner.**

Present Thomas & Diana Jones, owners. David Seed, Attorney present by Microsoft Teams, representing Kenston Local School. Mr. & Mrs. Jones 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 combined parcels in question valued at \$639,700, yet the owner feels it is worth \$439,000 and asked them to explain to the Board why the values should be reduced.

Mrs. Jones stated they built the house in 1994 and moved in 1996. Feels the revaluations are outrageous. During the evidence submittal, had amended the values on the five different parcels. Mrs. Jones stated they have used the property as a farm, have bred horses, and taught children how to show their livestock at County Fairs. Mrs. Jones stated that her and Mr. Jones have given it their all on their property to keep it maintained but have not done any improvements on the property. Mr. Jones stated the taxable improvements increased significantly. Mr. Jones also stated beside not doing any improvements to the home, they have a woodpecker issue with them putting holes into their home. Mrs. Jones stated the back barn requires a new roof, which they cannot afford, and the new roof is imperative to keeping hay dry for the animals. Mrs. Jones recited Admin Code 5703-25-12 which discusses valuation of buildings, structures, fixtures, and improvements to land.

Attorney Seed asked if the property with the home was under CAUV. Mr. Jones stated yes, and in fact harvested timber from that parcel. Attorney Seed verified the Jones have lived in the home for 30 years and has had no improvements done to home. Mr. and Mrs. Jones agreed.

Appraiser Severovich stated he walked the property on May 2, 2024, exterior of the house. There were no updates to the exterior of the home. He noted the home parcel is on CAUV which is heavily wooded land which is receiving the discount for CAUV. Appraiser Severovich stated there were four sales in the area, where he compared year of home, living area and acreage. The low end he would recommend \$305,600 for the homesite parcel. Appraiser Severovich noted the other parcels were receiving the CAU discount and will validate the homeowner's testimony for the condition of improvements.

### **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 total Tax Year 2023 Market Value from \$639,700 to \$536,900 based on testimony and information provided.

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

**02-240820 Micheal Moore filed by Owner.**

Motion by Carolina Mansfield, seconded by James W. Dvorak to reduce the Tax Year 2023 Market Value from \$609,800 to \$530,000 based on appraisal submitted.

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

**10-154800 Paolucci Management Co LLC, filed by Owner.**

Present, George Paolucci owner. Mr. Paolucci 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 \$225,000, yet the owner feels it is worth \$150,000 and asked them to explain to the Board why the value should be reduced.

Mr. Paolucci stated, there used to be a septic tank on the property but once the city placed a sewer system in area, there is no connections for the sewer if they decide to build. Mr. Paolucci, spoke with the city to have the area scoped for piping, and he was told, there is no connection for it. Mr. Paolucci was told, he would need to pay to have the connections, and Mr. Paolucci cannot afford to do that now.

Appraiser Severovich stated the transfer occurred in September of 2022 at an arm's length transaction for \$230,000. Appraiser Severovich asked Mr. Paolucci if he knew the property did not have sewer connection. Mr. Paolucci stated that since the property was in the city, he assumed it had sewer connection. 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 Market Value at \$225,000 based on testimony.

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

**11-056200 & 11-389362 GBC Real Estate Partnership, filed by Owner.**

Owner, Jay Fairfield had a family emergency that arose, and cancelled the day before the hearing. Since There was not the seven notice to reschedule, it went to the Board to approve the rescheduled.

**Action**

There was a Motion by Caroline Mansfield, seconded by James W. Dvorak to reschedule hearing to a future date.

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

**11-316500 & 11-010610 Jean Fakhoury, filed by Owner.**

Present Jean Fakhoury, owners. David Seed, Attorney present by Microsoft Teams representing West Geauga Local School. Mr. Fakhoury 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 combined parcels in question valued at \$430,400, yet the owner feels it is worth \$283,000 and asked them to explain to the Board why the values should be reduced.

Mr. Fakhoury stated there were no improvements to the property on Dorothy Drive. Only a garage door was installed. Mr. Fakhoury stated he does have a renter that has been in the home about nine years with a current rent amount of \$850.00 a month. Mr. Fakhoury stated the property on Shiloh Dr. has two renters in this duplex. There are power lines on the property, which make it difficult to rent.

Attorney Seed did not have any questions.

Appraiser Severovich stated he can not recommend a value change for either parcel. 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 hold the Tax Year Market Value for both parcels at a total of \$430,400 based on testimony.

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

**11-388655 Paul & Christie Cefaratti, filed by Owner.**

Present, Paul Cefaratti owner. Present, Attorney David Seed, by Microsoft Teams, representing West Geauga Local School. Mr. Cefaratti 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 \$902,700, yet the owner feels it is worth \$676,100 and asked them to explain to the Board why the value should be reduced.

Mr. Cefaratti stated he was at the hearing based more for principal on the increase that occurred from the revaluation. Mr. Cefaratti asked what the commissioners did to help and who decides the revaluation of property.

Commissioner Dvorak stated the budget commission, with the prosecutor and the Auditor, during the budget commission asked them what they could do creatively. There was a resolution to not take 2 millions of the 2.4 million dollars to ease the pain of the increase from the State of Ohio. Commissioner Dvorak stated it effected Job and Family Services and that money was taken out of the general fund to fund Job and Family Services for one year.

Mr. Cefaratti asked which State entity mandated the increase. Chief Deputy Manager McMahan stated it is the State Tax Commissioner who looks at the values for all the counties in Ohio. Mr. Cefaratti said it doesn't make sense that the residents of Geauga County didn't have any representation or could not vote on whether the values should be at a certain percentage when a revaluation is conducted. Mr. Cefaratti his home is 18 years old, and there have been no improvements to the home, other than replace one of the HVAC units, and another HVAC until will need to be replaced. Mr. Cefaratti stated he has septic repairs of three thousand dollars, and a roof repairs. General maintenance overall on the home.

Attorney Seed stated the revaluation was what the home was worth as of January 1, 2023. Values did appreciate greatly in the western Geauga County due to home sales.

Appraiser Severovich stated he found six comparables in the area and determined the owner was over valued based on those comparables. 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 reduce the Tax Year Market Value from \$902,700 to \$850,000 based on testimony.

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

**21-110910 Paolucci Management Co LLC, filed by Owner.**

Present, George Paolucci owner. Mr. Paolucci 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 \$602,000, yet the owner feels it is worth \$506,800 and asked them to explain to the Board why the value should be reduced.

Mr. Paolucci stated the office building has no issues, but the garage in back has a very high increase. It is a storage garage that was building, and heat was placed in the units. Mr. Paolucci stated he has three renters currently.

Appraiser Severovich stated that the storage building was 100% complete as of 1/1/2023. Based on comparables, Mr. Paolucci is right in line with other commercial properties of storage units. Recommends no change in value. No further questions by 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 reduce the Tax Year Market Value from \$602,000 to \$600,000 based on testimony.

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

**23-385870 George & Abbondanza Paolucci, filed by Owner.**

Present, George Paolucci owner. Present, Attorney David Seed, by Microsoft Teams, representing West Geauga Local School. Mr. Paolucci 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 \$798,500, yet the owner feels it is worth \$618,500 and asked them to explain to the Board why the value should be reduced.

Mr. Paolucci stated they had built the home with plans on moving into it. When ready to move in, Mr. Paolucci stated they learned Newbury does not have a fire station, it is all volunteer. They believed the fire department would come from Munson, but since Newbury doesn't have a fire department, Mr. Paolucci stated his wife would not move in, because if there was an emergency, the rescue team would not arrive in time to help. Mr. Paolucci stated the home is vacant, and there were no improvements done to the home.

Attorney Seed did not have any questions for the homeowner.

Appraiser Severovich stated he pulled comparables in the area and concluded based on those sales that he cannot recommend a reduction 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 Pam McMahan to hold the Tax Year Market Value at \$798,500 based on testimony.

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

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the May 8, 2024, BOR meeting at 3:11 PM.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision

*CP Walder as  
Saida Berchane  
Pam McMahan*