

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday May 22, 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 Assistant County Administrator Linda Burhenne.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Robert Stanton, ADP IT Tech Mike Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: Ron Leyde, David Seed, Carmen Iammarino, Stephen Nowak, Phil Brusk & Tom Kazamek.

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.

02-420890 Juergen Weinhofer & Kerstin Revuelta filed by Owner.

Present, Juergen Weinhofer, owner. Attorney David Seed representing the Kenston Local School District, available by Microsoft Teams. Mr. Weinhofer 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 \$1,218,900, yet the owner feels it is worth \$856,163 and asked them to explain to the Board why the value should be reduced.

Mr. Weinhofer stated he reviewed comparable homes from 2022 and found very similar homes to his own home. Mr. Weinhofer stated he did an analysis of five years of home and came with 6 homes he felt were the best fit. Mr. Winhofer stated he understood home values increased but didn't feel his should have increased as much. Mr. Weinhofer stated he will need to replace the roof soon. He has trees near the home that are causing damage to the roof.

Attorney Seed did not have any questions for the homeowners.

Appraiser Severovich stated with his analysis of home sales in the area there was one outlier that was driving the home values up. A home that was new construction, sold for 1.6 million dollars did have an impact with home in the area. Appraiser Severovich took that home into a small account, but looked at several other homes in the area and determined the homeowner was valued higher. 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 Pam McMahan to reduce the Tax Year 2023 Market Value from \$1,218,900 to \$950,000 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-031550 Xiaohua (Judy) Yang filed by Owner.

Present, Xiaohua Yang, owner. Attorney David Seed representing the West Geauga Local School District, available by Microsoft Teams. Ms. Yang 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 \$381,800, yet the owner feels it is worth \$278,800 and asked them to explain to the Board why the value should be reduced.

The Board agreed to accept the late evidence that Ms. Yang supplied.

Ms. Yang stated she felt the valuation of her home should be compared more to Lake County since she is right on the border. Ms. Yang stated when she purchased the home, the septic system was old. The previous owner placed money aside in case the septic did not pass inspection for the sale. The septic passed, but Ms. Yang states it will need replaced within the next few years.

Attorney Seed asked Ms. Yang the following questions. What was the home purchased for, any major changes to interior, was there a mortgage, and if refinanced, what was it appraised for. Ms. Yang stated she purchased the home for \$240,000. Has not done any improvements. Has a mortgage and was refinance in 2021 for an amount of \$300,000. Attorney Seed asked what it would cost to replace septic. Ms. Yang stated about \$20,000. Attorney Seed stated the sale of the home still carries some weight for the valuation, but due to condition of home and replacement of septic, a reduction could be warranted.

Appraiser Severovich stated the sales in the area do indicate a no change in value, however, with the testimony and septic issues, he would amend his valuation. 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 Caroline Mansfield to reduce the Tax Year 2023 Market Value from \$381,800 to \$340,000 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-124410 John & Susan Onysko filed by Owner.

Present, Attorney Phil Brusk & Attorney Stephen Nowak representing the homeowner, available by Microsoft Teams. Present, Appraiser Carmen Iammarino, on behalf of homeowner, and Present, Attorney David Seed representing the West Geauga Local 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 \$726,500, yet the owner feels it is worth \$500,000 and asked them to explain to the Board why the value should be reduced.

The Board approved the late evidence.

Attorney Brusk stated they would like to amend their complaint form to \$585,000, and they will send an email stating such.

Appraiser Iammarino stated he conducted an appraisal of the subject property and noted deficiencies of the home. Used comparable sales in area with roughly same deficiencies, size, and age. Appraiser Iammarino stated after the conclusion of his inspection of property and review of area sales, he recommended a reduction of value on the subject property.

Attorney Seed asked Mr. Iammarino if anyone reviewed his appraisal before submitting to Board. Mr. Iammarino stated just himself. Attorney Seed referenced the comparable sales that Mr. Iammarino used, asking if Mr. Iammarino went inside comparable number one. Mr. Iammarino stated no he did not. Attorney Seed asked Mr. Iammarino if he was aware the subject home was purchased 6 years ago for \$460,000, and Mr. Iammarino replied, yes, he was aware. Attorney Seed thought comparable number 4 was best suited to reflect value on subject property.

Appraiser Severovich stated he had three sales comparables he used, two of which Appraiser Iammarino used, based on size, condition, and amenities. Appraiser Severovich, stated, the subject property indicated it was over value and would 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 Pam McMahan, seconded by Linda Burhenne to reduce the Tax Year 2023 Market Value from \$726,500 to \$585,000 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-389153 John & Lori Knoble filed by Owner.

Present, John Knoble, owner. Attorney David Seed representing West Geauga Local 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 \$867,400, yet the owner feels it is worth \$600,000 and asked them to explain to the Board why the value should be reduced.

Mr. Knoble stated he purchased the home quickly, waived an inspection of property when purchased. After purchasing the home, several deficiencies were found. A new roof is needed, flooring is rotting, the cultured stone on the home cannot be located any longer for purchase to make repairs. The two fireplaces have defects with leaks and cultured stone.

Attorney Seed asked Mr. Knoble if the Bank conducted an appraisal at time of purchase. Mr. Knoble believes they did. Attorney Seed asked if there was a loan taken. Mr. Knoble stated, they did not take full price, as they had cash and stocks to cover most of sale, had borrowed \$300,000. Attorney Seed stated sale price is best evidence of value per the State of Ohio, and Mr. Knoble's sale and other sales indicated the increase of his value. Attorney Seed noted, the School Board is not requesting to go to sale price, only in keeping the current value the County has on the home.

Appraiser Severovich stated the home was purchased in May of 2022 for \$950,000 and does not recommend a value change. 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 Linda Burhenne to hold the Tax Year 2023 Market Value at \$867,400 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

23-386194 & 23-386232 Albert Laufer Trust filed by Owner.

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Chief Deputy Manager McMahan noted for the record that the Auditor's Office has the total value in question valued at \$1,997,400 yet the resident feels they are worth \$1,248,980.

Attorney Seed stated that without the owner supplying any evidence to support his reduction, the West Geauga School Board recommends holding the current value on both parcels.

Appraiser Severovich stated, no evidence was submitted, his recommendation is to hold value on both parcels. 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 Caroline Mansfield to hold the Tax Year 2023 Market Value on both parcels 23-386194 at \$1,690,400 and parcel 23-386232 at \$307,000 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

26-192800 Thomas & Debra Kazamek filed by Owner.

Present, Thomas Kazamek, by Microsoft Teams. Attorney Seed representing the West Geauga School District, available by Microsoft Teams. Mr. Kazamek 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 \$1,610,300 yet the owner feels it is worth \$1,050,000 and asked them to explain to the Board why the value should be reduced.

The Board accepted Mr. Kazamek late evidence entry.

Mr. Kazamek stated there was a magnitude increase in the value. He purchased the home in 2009 at a sheriff sale. He added a guest house and tennis court for \$236,000 in 2010. Home has original well and septic. Currently lives in California, bought home to come back to during summer and Christmas. Lives in the home two months of every year.

Attorney Seed asked how much money was invested into the home. Mr. Kazamek stated the additional were \$236,000, and another \$250,000 on interior work. Attorney Seed stated he didn't see any interior photos supplied, and asked if the kitchen was updated as of 2023. Mr. Kazamek noted new countertops were installed, but nothing else upgraded in kitchen. Master bathroom was upgraded with new fixtures and is more modern.

Appraiser Severovich stated, the home was purchased in 2009, remodeled in 2010. Looked for similar homes transferred prior to tax appraisal of January 1, 2023. Appraiser Severovich noted the value of the homeowners' home was in line based on sales. 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 Caroline Mansfield to hold the Tax Year 2023 Market Value at \$1,610,300 based on testimony and information provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

General Business

Remission/Refunds

Motion by Pam McMahan, seconded by Linda Burhenne to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2023 for \$510.12 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 Linda Burhenne.
Motion carried.*

Approval of Minutes

Motion by Caroline Mansfield, seconded by Pam McMahan to approve the AM & PM minutes from May 8, 2024.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

BTA: Mary Cullen Settlement Agreement

Motion by Pam McMahan, seconded by Linda Burhenne to approve the following BTA case. BTA Case #2023-1080 Parcel 23-131150 2022 County Value \$1,428,000. 2022 BTA Agreement is \$1,3275,000. This matter is hereby remanded to the Auditor's office to change the tax records accordingly.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Pam McMahan to adjourn the May 22, 2024, BOR meeting at 11:28 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

Linda Burdane

Robert [unclear]