

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday May 22, 2024, at 1:00 P.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 and David Seed.

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.

01-107200 Robert Zeidler, filed by Owner.

Motion by Pam McMahan, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$344,100 to \$250,000 based on information that was provided.

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

01-112354 Steven & Patricia Nash, filed by Owner.

Present, Steven Nash, owner. Attorney David Seed representing the Kenston Local School District, available by Microsoft Teams. Mr. Nash 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 \$388,500, yet the owner feels it is worth \$325,000 and asked them to explain to the Board why the value should be reduced.

Mr. Nash stated built the home 39 years ago. Had to stop construction due to contractor did work in basement that was not correct. Only a six-foot clearance of two-thirds of basement. Original HVAC, hot water tank 28 years old. No updates to bathrooms and kitchen.

Attorney Seed stated looking at comps and after speaking with Mr. Nash, the School Board would be comfortable with a value of \$332,500.

Appraiser Severovich the four sales in the area are within range of homeowner's value. 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 \$388,500 to \$332,500 based on testimony and information provided.

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

01-117373 John & Cheryl Waldeck, filed by Owner.

Present, Attorney John Waldeck, owner. Attorney David Seed representing the Kenston 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 \$470,900, yet the owner feels it is worth \$373,200 and asked them to explain to the Board why the value should be reduced.

Attorney Waldeck stated he has filed Board of Revision last year, 2022 due to an increase in his value. He stated he filed again this year due to the County wide revaluation and the increase that transpired from that. Attorney Waldeck has not completed any updates to the home. Attorney Waldeck stated he found comparable sales to support his complaint in a reduction.

Attorney Seed asked if Attorney Waldeck has put more than \$50,000 improvement into the home. Attorney Waldeck stated, some paint, cleaned floors and a new kitchen range, but nothing that came close to \$50,000. Attorney Seed stated that even though the home was purchased beyond two years ago, it still carries a little weight, however, without major improvements he could see a 30% increase, but not a 40% increase that resulted from the revaluation.

Appraiser Severovich with the area sales, he did not recommend a value change. Appraiser Severovich noted that the comps that Attorney Waldeck supplied the range was \$144 to \$183 so there was some leeway on calculating a value.

Assistant County Administrator Linda Burhenne asked Mr. Waldeck, if he put the house on the market today, what would he put it up for. Mr. Waldeck replied \$400,000 in hopes they could be at \$370,000 with negotiations. 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 reduce the Tax Year 2023 Market Value from \$470,900 to \$373,200 based on testimony and information provided.

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

01-117467 Frank & Anne Beard filed by Owner.

Present, Frank Beard, owner. Attorney David Seed representing the Kenston Local School District, available by Microsoft Teams. Mr. Beard 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 \$606,500, yet the owner feels it is worth \$491,500 and asked them to explain to the Board why the value should be reduced.

Mr. Beard stated he looked into what was driving the values to increase. He reviewed sales in the areas and did notably see increases between 2021 and 2023 but didn't feel it should be as high of an increase as was deemed. He thought 21% increase was high for his valuation.

Attorney Seed asked Mr. Beard if updates done recently to the home. Mr. Beard stated the home has original windows and HVAC. Fifteen years ago, did update kitchen, but last few years, only new paint in some rooms. The purchase of the home back in 2019 does carry weight with the revaluation. Attorney Seed did have an email discussion with Mr. Beard, and they did have a discussion, that the school Board would be aligned with a valuation of \$525,000.

Appraiser Severovich noted he pulled the incorrect data for sales 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 Pam McMahan to reduce the Tax Year 2023 Market Value from \$606,500 to \$560,000 based on testimony and information provided.

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

02-018250 Todd Abbey, filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$198,400 to \$180,000 based on appraisal that was provided.

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

02-419631 Barbara Gamble, filed by Owner.

Present, Barbara Gamble owner. Attorney David Seed representing the Kenston Local School District, available by Microsoft Teams. Ms. Gamble 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 \$186,600, yet the owner feels it is worth \$120,000 and asked them to explain to the Board why the value should be reduced.

Ms. Gamble stated she has had several floodings in her home. Her upstairs neighbor has flooded her condo eleven times. This has caused damage to her home. Ms. Gamble tried to sell her home but had to disclose the flooding and it couldn't sell. Ms. Gamble stated to her own insurance company she is considered high risk, due to the neighbor causing the flooding. Ms. Gamble has had the drywall and insulation removed several times from water damage.

Attorney Seed doesn't have any questions.

Appraiser Severovich stated he reviewed sales in the area and found seven that compare and changing condition of home from average to fair. 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 \$186,600 to \$130,800 based on testimony and information provided.

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

02-419786 James Daddona, 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 \$912,600 yet the resident feels they are worth \$760,000.

Attorney Seed noted there was not a recent sale. Evidence not provided and increase less than county average. Attorney Seed stated the Kenston Local School District wishes the value to not change.

Appraiser Severovich stated there were eight sales in the area. The homeowners value increase is lower than the county average and recommends holding the value. 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 to \$912,600 based on testimony and information provided.

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

11-284200 Larry & Karen Jennemann, filed by Owner.

Present, Larry Jennemann owner. Attorney David Seed representing the West Geauga Local School District, available by Microsoft Teams. Mr. Jennemann 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 \$191,400, yet the owner feels it is worth \$139,600 and asked them to explain to the Board why the value should be reduced.

Mr. Jennemann stated he has many deficiencies in the home. Kitchen is not updated; bathrooms are not either. A new roof will be needed in a few years. Mr. Jennemann stated he looked at Zillow and street views of homes in the area. Mr. Jennemann noted the homes in the area all had improvements and his home has not had any in twenty years.

Attorney Seed asked Mr. Jennemann if he has ever been before the Board of Revision before. Mr. Jennemann replied, no. Attorney Seed noted with the deficiency's that Mr. Jennemann noted, the School Board would be conformable between \$165,000 to \$170,000.

Appraiser Severovich stated he did send a few sales to the homeowner back in December for review. Appraiser Severovich pulled the comparable sales of homes in the area and noted that the homeowner is below the low range of sales and cannot recommend a value reduction. Appraiser Severovich noted that back in 2017 a 5% obsolescence was added to account for the deficiencies in the home. The current amount being deducted for this is \$9,158. 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 \$191,400 to \$167,500 based on testimony and information provided.

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

26-112400 Janet Abbey, filed by Owner.

Motion by Caroline Mansfield, seconded by Pam McMahan, to reduce the Tax Year 2023 Market Value from \$283,700 to \$251,000 based on appraisal that was provided.

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

28-008900 Stephen Abbey, filed by Owner.


Motion by Pam McMahan, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$1,589,800 to \$1,265,000 based on appraisal that was provided.

*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, PM, BOR meeting at 3:09 PM.

Linda Burhenne
[Signature]
[Signature]

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision