

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday June 5, 2024, at 9:00 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: Auditor Charles E. Walder, 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, Shihab Al Jahwari, Appraiser Tim Severovich, Mark Mikolanic, and Dave Mate. Arriving at 12:30 pm; Mark Schroeder, Marion Juliana and Dawn Verona.

Present by Microsoft Teams: Ron Leyde, and Dean Tompkins.

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.

01-094250 Thomas Hawley, filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$451,700 to \$417,000 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

10-141400 David Buehner, filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$117,800 to \$50,000 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-075800 & 11-032800 Timothy & Linda Shea filed by Owner.

Present, Timothy Shea, owner. Mr. Shea 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 11-075800 valued at 281,600 and parcel number 11-032800 valued at 189,000 yet the owner feels 11-075800 is worth 200,000 and parcel 11-032800 is worth 124,000 and asked them to explain to the Board why the value should be reduced.

Mr. Shea stated the issue he has is about the parcel next door that is running a concrete business out of his home. There is heavy equipment that runs early evening and new buildings/sheds up. Mr. Shea stated he has contacted zoning in the past, which out any help and they will not take him to court since they do not have the funds to pursue such a case.

Auditor Walder asked if this was a preexisting situation, meaning, was this business being run prior to purchasing these homes. Mr. Shea stated they were not at the time. Auditor Walder asked if Mr. Shea had gone to any township meetings in Chester. Mr. Shea stated he has, he has spoken at these meetings about this situation, but nothing transpired. Assistant County Administrator Burhenne stated, Mr. Shea might have to try a noise ordinance to see if that might help.

Appraiser Severovich found several comps between the two parcels in question; however, he didn't do a search pertaining to junk yards, or businesses running out of homes to get a more precise list of comps. With the comps he found, it was determined his homes were overvalued. 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 \$281,600 to \$252,500 for parcel 11-075800 and to reduce the Tax Year 2023 Market Value from \$189,000 to \$150,000 for parcel 11-032800 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-078740 Felix Dipaola filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$347,500 to \$300,000 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-162100 Thomas Kardamis filed by Owner.

It was moved by Charles E. Walder, and seconded by Linda Burhenne, to accept the withdrawal of this complaint.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-270950 James & Lorraine Podojil filed by Owner.

Present, James & Lorraine Podojil, owners. Mr. and Mrs. Podojil were 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 \$382,400 yet the owner feels it is worth \$249,800 and asked them to explain to the Board why the value should be reduced.

Mr. Podojil stated the home needs improvements, but with the large increase in value and taxes they just cannot afford to do any work. The roof needs replaced along with the original windows, which they received a price of \$40,000 for the windows, but they just cannot afford to do the work. One third of the basement is dirt and cannot have a concrete pad installed. Kitchen cabinets are original, carpeting through out the home is twenty-eight years old and the bathrooms have original vinyl flooring.

Appraiser Severovich stated he did find four comps in the area, which puts the homeowner at the lower end of the square footage, so he could not make a recommendation to lower value. Appraiser Severovich noted there is an outlier to those comps as one had very low square footage value, which if that was removed, then the Podojil's would be outside the recommended square footage.

Auditor Walder stated the homeowner, increased 53%, which was almost double the average 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 Charles E. Walder, seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from \$382,400 to \$299,900 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-289450 Ronald & Paula Anzlovar filed by Owner.

Present, Ronald Anzlovar, owner. Mr. Anzlovar 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 \$365,400, yet the owner feels it is worth \$280,695 and asked them to explain to the Board why the value should be reduced.

Mr. Anzlovar stated he had an informal review in November of 2023, and an adjustment to decrease the value was granted. There was an error where the adjustment was increased and not decreased. In February of 2024, the adjustment was made to reflect the informal review reduction and the condition was changed from good to average.

Mr. Anzlovar stated he doesn't agree with the comps that Appraiser Severovich included. Auditor Walder noted that Appraiser Severovich would speak on his findings after Mr. Anzlovar completed his testimony.

Appraiser Severovich he had ten sales and determined the homeowner was below those comps. Auditor Walder asked Appraiser Severovich if the comps that he supplied were on or before the revaluation date of 1/1/2023, and Appraiser Severovich stated yes. The sales the homeowner provided were post 1/1/2023.

Mr. Anzlovar wanted to clarify how dollar per square foot is calculated. Appraiser Severovich stated to calculate you take the value divided by your square foot to get price per square foot. Appraiser Severovich stated the comps he had an average of \$167.00 per square foot, to where the homeowner is \$124.00 square foot.

Auditor Walder stated to determine square footage in the county, everything is measured from the outside to be consistent. Marketing engines will measure inside square footage if someone is selling a home and advertising each room measurement.

Assistant Administrator Burhenne stated that Mr. Anzlovar doesn't feel there are comparable sales, yet Appraiser Severovich has a comp that has the same acreage and that comes in at \$134.00 which places Mr. Anzlovar lower than his per square foot amount. 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 \$346,800 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-388609 Helen Kolada filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$355,400 to \$300,000 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

20-049300 & 20-049500 Charles Kuhn filed by Owner.

Present, Charles & Nancy Kuhn, owners. Mr. Kuhn 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 parcel 20-049300 valued at \$284,800 yet the owner feels it is worth \$150,000 and parcel 20-049500 valued at \$49,000 yet the owner feels it is worth 38,000 and asked them to explain to the Board why the value should be reduced.

Mr. Kuhn stated no one lives in the cottage. He did some improvements to the cottage due to the insurance company would not insure it without new siding and windows. Mr. Kuhn stated the cottage is 30x32 and is 960 square feet, not 990 that the county shows. Mr. Kuhn questioned why the large increase in value.

Auditor Walder stated that every 6 years it is mandated to do a county wide revaluation. Since the completion of the improvements were completed in 2017, they were not picked up to be valued until the 2023 reappraisal.

Mr. Kuhn stated the cottage has one bathroom, 1 bedroom, a gas furnace, and no kitchen. He farms honey and buckwheat.

Appraiser Severovich stated he did find comps, however, none with the exact condition as the homeowner.

Auditor Walder noted for Mr. Kuhn to speak with Alec about the CAUV program. 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 Linda Burhenne to reduce the Tax Year 2023 Market Value on parcel 20-049300 from \$284,800 to \$200,000 and to hold the value for Tax Year 2023 Market Value on parcel 20-049500 at \$49,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

21-177121 Dean & Lara Tompkins filed by Owner.

Present, Dean Tompkins, by Microsoft Teams. Mr. Tompkins was sworn in at the April 24, 2024, hearing which was suspended until today's hearing of June 5, 2024, he is still under oath, 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 wanted to discuss the new office evidence that was submitted by Appraiser Severovich. Mr. Tompkins stated he didn't have any additional evidence to supply and feels he will be finishing his unfinished basement within a year, so the value will then be caught up to reflect the completion.

Appraiser Severovich stated he verified the square footage of the realtor.com sales that the homeowner supplied, and the county measurements were different due to the measuring process the county does. Appraiser Severovich stated when measuring a home, it is measured from the outside. 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 Charles E. Walder to reduce the Tax Year 2023 Market Value from \$622,500 to \$600,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

21-177198 Daniel & Mary Nemunaitis filed by Owner.

Present, Daniel Nemunaitis, owner. Mr. Nemunaitis 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 \$555,400, yet the owner feels it is worth \$475,000 and asked them to explain to the Board why the value should be reduced.

Mr. Nemunaitis stated he had a summary sheet that was new he presented. A motion by Charles E. Walder, seconded by Caroline Mansfield to accept the summary sheet. Mr. Nemunaitis stated he had a land sheet for Nottingham woods he wanted to present. A motion by Charles E. Walder, seconded by Linda Burhenne to accept sheet. Auditor Walder noted, that if he had any additional, they would have to consider postponing, so the Board could review any additional information. Mr. Nemunaitis stated he didn't have any additional to present.

Mr. Nemunaitis stated he collected information on land from 2006 versus 2023. Mr. Nemunaitis stated he reached out to a builder and wanted a quote for what it would cost now to build his home and believes his current land and home value is too high.

Assistant Administrator asked Mr. Nemunaitis, if the land value sheet for Nottingham Woods if those were vacant land or if the land had homes. Mr. Nemunaitis stated there are homes, they are not vacant. Mr. Nemunaitis stated he had three homes to compare, his neighbors.

Auditor Walder stated the sexennial is conducted every six years, mandated by the state. The effective date is a period of time as of 1/1/2023. Auditor Walder stated the rules of the BTA, that are followed by the tax commissioner of Ohio, that a neighbor's value does not determine your value, but sales determine the values that are set. Auditor Walder asked Mr. Nemunaitis if he was a State Certified Appraiser? Mr. Nemunaitis stated no. Auditor Walder asked Mr. Nemunaitis if he had an appraisal done on his home. Mr. Nemunaitis stated no, he should be able to determine his own value of his home.

Appraiser Severovich stated he found three comps with an average of \$205.00 square foot, which places the homeowner below the average and does not recommend a value reduction. Mr. Nemunaitis found three comps of his own that were lower in value. Mr. Nemunaitis stated there should be more comps than just three to determine a fair square footage. Auditor Walder asked Mr. Nemunaitis if he agreed that Appraiser Severovich had three comps even though higher. Mr. Nemunaitis stated yes. Auditor Walder stated he took the averages of all six comps, and found the average was \$182.00 a square foot, and Mr. Nemunaitis was \$181.00 a square foot based on the average of the six comps. 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 Charles E. Walder to hold the Tax Year 2023 Market Value at \$555,400 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

23-133270 Joanne DeHamel & Neal Small filed by Owner.

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the total value in question valued at \$315,200 yet the resident feels they are worth \$275,000.

Auditor Walder noted that the homeowner supplied quotes and photos for work that needs done in the home.

Appraiser Severovich stated with the sales he found, the homeowners request for reduction was in line. 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 \$315,200 to \$275,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

26-039611 Joseph Difranco filed by Owner.

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the total value in question valued at \$433,000 yet the resident feels they are worth \$320,000.

Auditor Walder read the reasoning on the DTE form from the resident for value being too high. On a fixed income and no interior updates.

Appraiser Severovich stated he has 3 sales and found range between \$380,000 and \$400,000, and shows homeowner is valued a bit 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 \$433,000 to \$380,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

26-073700 Dushan & Beth Ann Boucek filed by Owner.

Motion by Charles E. Walder, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$558,000 to \$532,500 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

29-006810 Eric Dobies filed by Owner.

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the total value in question valued at \$293,800 yet the resident feels they are worth \$245,000.

The homeowner arrived, however, needed to leave before his hearing could be heard.

Appraiser Severovich stated, there was an appraisal that was submitted due to a refinance dated, 3/31/2020, three years before the effective date.

Auditor Walder stated how much weight does this appraisal carry since it is three years prior to the reappraisal, and it is a challenge.

Appraiser Severovich stated he had three sales with a range of \$260,000 to \$265,000, which shows the owner is slightly higher and would recommend a reduction based on those sales. 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 Linda Burhenne to reduce the Tax Year 2023 Market Value from \$293,800 to \$260,000 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

29-081300 Thomas Richner filed by Owner.

Present, Thomas Richner, owner. Mr. Richner 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 \$352,900, yet the owner feels it is worth \$305,600 and asked them to explain to the Board why the value should be reduced.

Mr. Richner stated that when his mortgage payment increased and home insurance increased, he looked to see how it was tied together. Mr. Richner stated he couldn't find sales, but between social security and high utilities increasing he is hoping to reduce value/expenses. Mr. Richner stated he wants to retire in this home and hopefully will not have to leave it due to the high value.

Appraiser Severovich stated he found six sales and found a range of \$290,000 to \$310,000. The homeowner is valued higher than the range and would recommend a reduction. 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 \$352,900 to \$305,600 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

General Business

Remission/Refunds

Motion by Linda Burhenne, seconded by Charles E. Walder to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2023 for \$714.60 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Approval of Minutes

Motion by Linda Burhenne, seconded by Caroline Mansfield to approve the AM & PM minutes from May 22, 2024.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Linda Burhenne to adjourn the June 5, 2024, BOR meeting at 12:57 PM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

