

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday June 5, 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: 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 Mikolanis, Dave Mate, Mark Schroeder, Marion Juliana, Dawn Verona, Sandra & Barry Mallory, and Richard O'Connell.

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.

01-117317 Marlot LTD, filed by Owner.

Present, Mark Schroeder, owner. Mr. Schroeder 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 \$467,800 yet the owner feels it is worth \$375,000 and asked them to explain to the Board why the value should be reduced.

Mr. Schroeder read a statement from the Ohio Association of Realtors about the revaluation is conducted by street views and not interior views. Mr. Schroeder stated he lives in Auburn Lakes; a condo development, and the revaluation should be looked at differently. Mr. Schroeder stated interest rates were low which caused all the sales at a higher rate. Mr. Schroeder found three comps within the last 12 months to compare to his home. Mr. Schroeder stated he has not done any improvements in his home.

Appraiser Severovich stated that a search of the market area prior to the effective date of 1/1/2023. Appraiser Severovich stated he found three comps in reference to the homeowner's residence from 2021. The comps Mr. Schroeder presented were after the tax date. Appraiser Severovich stated the average square foot was 167.000 per square foot, and the homeowner falls at the lower end per square foot and didn't recommend a value change. However, Appraiser Severovich stated one of the comps was a fiduciary sale, had a complete renovation which would distort the price per square foot due to this.

Assistant Administrator Burhenne asked Mr. Schroeder if he put his home on the market what would he sell it for. Mr. Schroeder stated he would put it up for \$4400,000.

Auditor Walder stated they look at arm's length transactions, because with fiduciary sales, it doesn't give a true market value. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Caroline Mansfield to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$497,800 to \$400,000 based on testimony and information provided.

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

11-061570 Pasquale Cocca filed by Owner.

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

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

11-154300 James Silvestro filed by Owner.

It was moved by Caroline Mansfield, 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.*

11-228000 Richard & Joann OConnell filed by Owner.

Present, Richard D. OConnell, owner, and Richard M. OConnell, son. Both Richard D. & Richard M. 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 \$258,500 yet the owner feels it is worth \$179,000 and asked them to explain to the Board why the value should be reduced.

Richard D. stated he purchased the home from an auction for his daughter. Richard D. stated with the new revaluation there was an increase of 61%. Richard D. felt a fair market value of the home is \$179,000. Richard M. stated the home was built in 1841, has two bedrooms and no improvements. There was a new septic system put in 9 years ago and did put in new kitchen cabinets, beside the cabinets, the homes furnishings are dated from 1970. Richard M. stated his sister passed away a couple of years ago, and now there is mold in the home and the floors are coming apart.

Appraiser Severovich found six sales, but none were at the same age as this home. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Caroline Mansfield to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$258,500 to \$180,000 based on testimony and information provided.

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

11-388758 Christopher & Marina Corbin filed by Owner.

Present, Marina Corbin, owner. Ms. Corbin 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 \$735,200 yet the owner feels it is worth \$550,000 and asked them to explain to the Board why the value should be reduced.

Mrs. Corbin stated the home was purchased in 2018, sat vacant for one year before purchase. No updates to the interior of home. The outside siding is cedar. Bees burrowed into the cedar, and it needed replaced. Once replaced, it was then painted. From the exterior view, it does look to be remodeled, it has not. Two years later, the dormers need replaced and the cedar needs repainted. The windows are wood, and on the interior, they leak and are warped.

Auditor Walder mentioned the comps that were supplied by the owners, several were post date of the reappraisal. Auditor Walder stated they supplied good evidence, however, since they are 2023 valuations, if they wanted to withdrawal their case, and file next year using their evidence they could as long as Ms. Corbin states it prior to going into deliberation. Mrs. Corbin understood.

Appraiser Severovich found three comps with an average of \$168.00 square foot. The homeowner falls at \$152.00 a square foot which is the lower end and does not recommend a value reduction. Appraiser Severovich asked Mrs. Corbin if the home was refinance. Mrs. Corbin replied yes. Appraiser Severovich noted, if they wanted to submit that reappraisal, it would have bearing on the case. Mrs. Corbin understood but didn't now how much it was for.

Mrs. Corbin didn't agree with the comps as the comps she felt were remodeled, had new improvements, and her home is not remodeled and has shell sinks and feels the value should be reduced.

Auditor Walder asked Mrs. Corbin if she wanted to continue with the hearing, or withdrawal. Auditor Walder noted, that once they close the hearing, she will have to wait three years before they can file another complaint. Mrs. Corbin did not want to withdrawal. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Caroline Mansfield to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$735,200 to \$600,000 based on testimony and information provided.

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

16-017100 Anthony & Dawn Verona filed by Owner.

Present, Dawn Verona, owner. Ms. Verona 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 \$473,900 yet the owner feels it is worth \$300,000 and asked them to explain to the Board why the value should be reduced.

Ms. Verona stated they purchased an old school farmhouse of 50 acres in 2021. An addition was immediately constructed of 1140 square feet. Ms. Verona stated they needed to install new tile drains and paid a contractor 23,000. The contractor took the money and did not complete the work. Ms. Verona stated that the basement has a dirt floor and is unusable. A quote from Ohio Basement to fix basement is \$16,000. Interior walls have old plaster that needs removed and drywall installed. One section of the first floor is grossly unlevel and needs to be raised and repaired. An engineer needs to come and install piers on the floor. Ms. Verona stated the new addition that was completed, raised her value almost double the amount.

Auditor Walder asked Ms. Verona what it cost for the addition. Ms. Verona stated \$55,000. Auditor Walder asked if a new kitchen and a bath was built with the addition. Ms. Verona stated no kitchen but a bath with a shower was built, and a family room. Auditor Walder stated with the new construction and CAUV that was applied the equation changed. Auditor Walder stated the home was bought for \$295,000 in 2021, and 13 months later it increased \$179,000. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Caroline Mansfield to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$473,900 to \$364,700 based on testimony and information provided.

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

16-078374 Barry & Sandra Mallory filed by Owner.

Present, Barry & Sandra Mallory, owners. Mr. & Mrs. Mallory 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 \$281,800 yet the owner feels it is worth \$200,000 and asked them to explain to the Board why the value should be reduced.

Ms. Mallory stated during the housing crash of 2010, the previous lost the home. The house was vacant for quite some time. During winter months, ran out of oil, pipes froze, and water ran throughout the home for three months. Ms. Mallory stated when they purchased the home, it needed completed gutted. Ms. Mallory stated her, and Mr. Mallory are completing the work themselves, but it is a slow process. Needs a new roof due to hail damage. All drywalls cut out, needs new put up throughout the home. Floor joists are warped, need a structural engineer to come. All doors are wood and warped, same with the windows. Extensive interior work needs completed.

Appraiser Severovich stated he found three sales, not Amish builds, just conventional homes. Appraiser Severovich stated the homeowners were below the sales comps, however, needing to take into consideration the work that needs to be done. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Linda Burhenne to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$281,800 to \$205,000 based on testimony and information provided.

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

23-385427 Valerie Garland, filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$337,400 to \$285,000 based on information that was provided.

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

26-074200 Nicholas Sommer Trustee, filed by Owner.

Present, Robert & Marion Juliana, owners. Mr. & Mrs. Juliana 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 \$362,100 yet the owner feels it is worth \$260,100 and asked them to explain to the Board why the value should be reduced.

Mr. Juliana stated the home was neglected prior to purchasing. The septic had failed, it needed new windows, and roof. Mr. Juliana stated they had done exterior work to the home, so it was not an eye soar. Interior work needs completed. Mr. Juliana stated this was a two-bedroom home which makes it less desirable upon selling.

Appraiser Severovich stated this is a two-bedroom home, and there would be a smaller buying pool if decided to sell.

Auditor Walder stated that the home is in a desirable area, but the home also has a smaller lot, the year built, and being a 2 bedroom will have some impact. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Caroline Mansfield to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$362,100 to \$286,100 based on testimony and information provided.

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

26-196400 Ilene Vactor, filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$417,400 to \$350,000 based on information that was provided.

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

28-008500 Mark & Mary Mikolanis filed by Owner.

Present, Mark Mikolanis, owner. Mr. Mikolanis 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 \$442,500 yet the owner feels it is worth \$375,000 and asked them to explain to the Board why the value should be reduced.

Mr. Mikolanis stated the home is new construction and was completed in 2020. Mr. Mikolanis stated he had a 51% increase in value from the county wide revaluation. Mr. Mikolanis stated the area has a hodge podge styles of homes, old and new, on small lots. Mr. Mikolanis stated he found comps and made a linear aggression analysis. Ten in 2022 and 2 in 2023. Mr. Mikolanis stated it is a home tend you would plan to see. Mr. Mikolanis stated he took his home to see where his square footage would fit. Took note of homes outside of the trend, new vs old. Mr. Mikolanis stated he did receive a phone call from Rob but felt strongly with the value he came up with and wanted to have the chance to speak with the Board.

Auditor Walder stated the State wasn't the county to set values at 90 to 95% real value. With the sexennial every six years, they are close to 100%, but as each year slips, they get closer to 80%. Ideally would like to be at 90% all the time, but the county does not chase sales to keep it consistent.

Appraiser Severovich stated this home was built in 2020 and placed on the books for 2021. There were smaller homes that sold in the area at higher sales prices that resulted in higher price per square foot. Appraiser Severovich stated with larger homes selling at a smaller price per square foot. Appraiser Severovich stated his recommendation was \$239.00 price per square foot. However, with the linear aggression analysis that the homeowner provided, the average of the 12 homes was \$211.00 per square foot.

Auditor Walder asked Mr. Mikolanis since the sample set is higher, that he feels his value should be slightly reduced to make it more fare. Mr. Mikolanis agreed. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Caroline Mansfield to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$442,500 to \$375,000 based on testimony and information provided.

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

30-045560 Dave & Nancy Mate filed by Owner.

Present, Dave Mate, owner. Present Darryl Pettrey, Appraiser. Mr. Mate and Mr. Petry 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 \$300,800 yet the owner feels it is worth \$240,000 and asked them to explain to the Board why the value should be reduced.

Mr. Mate stated the roof is at the end of its life and will need replaced soon. They live on a dirt road where brine is placed on it and that gets all over the homes, so they do a lot of upkeep on the exterior. The interior needs work. Mr. Mate stated he hired an appraiser to come reevaluate his home.

Appraiser Pettrey stated he completed the appraisal in January of 2024, but the comps he used were from 2023. Appraiser Pettrey stated that even though the market did start to change, he has noticed in Geauga County, with rates higher and inventory low, there are still bidding wars taking place on new homes. Appraiser Pettrey stated when he spoke to Mr. Mate the week before, he found that Mr. Mate

did not turn in the interior photos of his home from the appraisal. Appraiser Pettrey stated there is some remodeling taking place where the first-floor bath is gutted, so there is currently only 1 bathroom. The back deck has been torn off. Included all features for comparison.

Appraiser Severovich stated he did use the one comp in his search that Appraiser Pettrey used. It was a sale from August 2023. It was \$143.00 price per square foot. After review of other comps Appraiser Severovich stated he recommends \$255,000 to \$265,000.

Mr. Mate stated he would supply the interior photos to the Board, so they can make a better-informed decision. Auditor Walder made the motion, and Caroline Mansfield seconded the motion to accept the photos into evidence. Three ayes. Charles E. Walder, Caroline Mansfield and Linda Burhenne. No further questions from the Board.

Action

It was motioned by Charles E. Walder, seconded by Linda Burhenne to deliberate in open session. Three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.

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 \$300,800 to \$240,000 based on testimony and information provided.

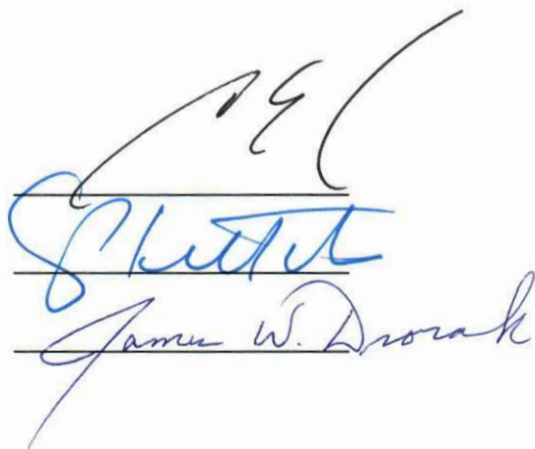
*Voice vote, two ayes. Caroline Mansfield, and Linda Burhenne. Charles E. Walder, voted no.
Motion carried.*

32-074192 Elaine Wingfield, filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$286,800 to \$240,000 based on information that was provided.

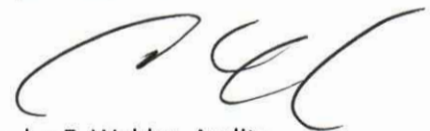
*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 5, 2024, PM, BOR meeting at 4:24 PM.



James W. Drorak

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision