

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, August 20, 2018, at 9:02 a.m. in the Auditor's Conference Room on the first floor of the Courthouse Annex.

Present: County Auditor Charles E. Walder, County Commissioner Timothy C. Lennon and Chief Deputy County Treasurer Caroline Mansfield.

Also present: Chief Appraiser Chris Greenawalt and Deputy Auditor Mary Kolcum.

GENERAL BUSINESS**Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39**

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to remit and/or refund the following late payment penalties totaling \$431.43 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 Timothy C. Lennon. Motion carried.

1. Schwartz, Robert	16-061830	\$144.97
	16-043550	\$7.25
2. Humr, Elaine	23-144600	\$100.28
3. MT6 3 4 Inc	21-144800	\$178.93
	Totaling:	\$431.43

Destroyed Property**30-058510 Glass, Kimberly M.**

Motioned by Charles E. Walder, seconded by Timothy C. Lennon to remit a 25% reduction in value for Tax Year 2017, and a remit of 100% for Tax Year 2018, existing structure torn down. Destroyed Property Form filed 8/16/18.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

Tax Year 2017 Valuation Complaints Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

02-420890 Weinhofer, Juergen & Kerstin Revuelta

Auditor Walder swore in Juergen Weinhofer, owner. Also present Kenston LSD Attorney David Seed. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$902,300 yet the owner feels it is worth \$745,329 and the Board asked them to explain why the value should be reduced.

Mr. Weinhofer stated the value should be based on comparable properties of adjacent streets from his home location; all homes surrounding his parcel were built by the same construction company. Attorney Seed submitted 10 sale comps in Canyon Lakes using Metro Scan Software. Chris Greenawalt presented sale of comparable properties with sale prices ranging from \$804,500 to \$855,900 with a middle value of \$841,000.

Action

After a review of all testimony and all other information available, it was motioned by Charles E. Walder, seconded by Timothy C. Lennon to reduce the market value for Tax Year 2017 from \$902,300 to \$841,000 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

11-363700 Chesterland Investments LLC- Autozone, Counter filed by Kenston LSD

Auditor Walder swore in Cecelia Hyun, Attorney, Andrew Lorms, Appraiser and David Seed, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued \$628,300 yet Mr. Seed feels it is

worth \$1,403,000 and the Board asked him to explain why the value should be increased.

Mr. Seed presented information on the property including 2 BTA cases which stated best evidence of value is with sales comparisons. Ms. Hyun disputed the cases were not comparable to the parcel in question. Property sold for \$1,403,000 in 2017. Mr. Lorms appraised the property at \$1,025,000 with solid structure in good condition.

Action

After review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Timothy C. Lennon to increase the market value for Tax Year 2017 from \$628,300 to \$1,403,000 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

11-338000 Premier Bank & Trust- Dollar General, Counter filed by Kentston LSD

Auditor Walder swore in Cecelia Hyun, Attorney, John Emig, Appraiser, John Prelac, owner and David Seed, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$670,500 yet Mr. Seed feels it is worth \$1,603,700 and the Board asked him to explain why the value should be increased.

Action

The parties hereto agreed that the market value stipulated for Tax Year 2017 shall be carried forward in the amount of \$1,125,000. Both parties stipulate the value and consent to the Board of Revision entering an order accordingly are agreed upon.

Bainbrook Laurel Springs Homeowners Association

Parcels:

**02-105750, 02-420021, 02-420022, 02-420023, 02-420024, 02-420025,
02-420197, 02-420198, 02-420406, 02-420407, 02-420426, 02-420447,
02-420643, 02-420644**

Auditor Walder swore in Steve Ott, Attorney, Madaline Osborn, Property Manager and Jim Huber, Appraiser and David Seed, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcels in question valued at \$241,000 yet Mr. Ott feels it is worth \$0 and the Board asked him to explain why the value should be decreased. Below are the following parcels in question.

The properties listed have several outdoor structures including a Well House, Water Treatment Plant, standing building with fencing, 47 acre parcel value totaling \$82,600 and multiple parcels valued at \$4,000 or less. Property was built in the 1970's, resold in the 1990's to a developer who purchased the property intended for Planned Unit Development. The 14 parcels make up planned common area of the community. The association stated these parcels cannot be built on. Jim Huber, appraiser stated it was difficult to appraise for independent property that has no value. Common areas in the development include a Club House, Pool and Tennis Court. Mr. Seed stated that common areas increase property value.

Action

After review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Timothy C. Lennon to not decrease the market value for Tax Year 2017 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

02-342880 In Manus DEI LLC, Counter filed by Kenston LSD

Auditor Walder swore in Steve Gill, Attorney for owner, Christen Smith, Appraiser, and David Seed, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$328,600 yet Mr. Seed feels it is worth \$4,578,600 and the Board asked him to explain why the value should be increased.

A BP/7-Eleven is located at 17644 Chillicothe Road. The property sold for \$3,758,400 in November 2013, and again in June 2015 of \$4,578,600 in an Arm's Length Transaction. Mr. Gill presented evidence in previous BTA rulings. After review of property, Christen Smith appraised the value at \$850,000 which includes accessories to the building.

Action

After review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Caroline Mansfield to increase the market value for Tax Year 2017 for \$328,600 to \$975,000 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

02-014700 Bainbridge Bowling LTD, Counter filed by Kenston LSD

Auditor Walder sore in Steve Gill, Attorney for owner, Paul Provencher, Appraiser and David Seed, School Attorney. Auditor Walder noted for the record that the Auditor's office has the parcel in question valued at \$953,300 yet he feels it is worth \$730,000 and the Board asked him to explain why the value should be decreased.

Property sits on 3.5 acres built in 1961 as a bowling alley, converted to Sears in 1996. It became vacant property in 2016 to present. Paul Provencher explained conditions of the property and the appraisal value of \$730,000. Chris Greenawalt had no questions on this parcel.

Action

After review of all testimony and all the other information available, it was motioned by Charles E. Walder, seconded by Timothy C. Lennon to decrease the market value for Tax Year 2017 for \$953,300 to \$730,000 based on evidence presented.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and Timothy C. Lennon. Motion carried.

Being no further business to conduct it was moved by Charles E. Walder to adjourn the August 20, 2018 at 4:00 p.m.

Respectfully Submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision






