

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, September 09, 2019, at 9:00 in the Auditor's Conference Room on the first floor of the Courthouse Annex.

Present: Chief Compliance Officer & Administrator Kate Jacob, County Commissioner Timothy C. Lennon and County Treasurer Christopher P. Hitchcock.

Also Present: Chief Appraiser Chris Greenawalt and Deputy Auditor Rachel Blystone

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

Motioned by Kate Jacob, seconded by Timothy C. Lennon to remit and/or refund the following late payment penalties totaling \$3,386.70 due to reasonable cause and not willful neglect and based upon the recommendation of the county Treasurer Christopher P. Hitchcock:

Voice vote, three ayes. Christopher P. Hitchcock, Timothy C. Lennon and Kate Jacob. Motion carried.

Manufactured Homes to be Removed from Tax List and Duplicate

The balances shown on the following manufactured home accounts are uncollectible for the following reasons:

The owner is not able to be located

The home has been removed from the mobile home park

The home is in an unlivable condition

Ohio Senate Bill 142, Section 4503.06 (H), (K) provides in pertinent part as follows:

If the county treasurer and county prosecutor agree that an item charged on the delinquent manufactured home tax list is uncollectible, it will certify its determination to the county auditor, who will strike the item from the list.

The County Treasurer has certified that each of these items is uncollectible.

00632 Capstone Investments Properties	12860 Mayfield Rd Lot 091	\$166.25	Home destroyed per park manager. New home on lot reg # 2096
00822 Barbara Cain	12860 Mayfield Rd Lot 40	\$1,151.84	Home destroyed per park manager. New home on lot reg # 2095
01791 Babara Cain	12860 Mayfield Rd Lot 40		Addition to home destroyed. Home reg. # 00822
			Totaling \$1,318.09

The undersigned hereby certifies that these items are uncollectible, and should be stricken from the cumulative tax lists and duplicate. Approved by: Christopher P. Hitchcock, Treasurer and Kristen Rine, Assistant Prosecuting Attorney.

Motioned by Timothy C. Lennon, seconded by Kate Jacob to abate the delinquent taxes on properties 00632, 00822 and 01791 in the amount of \$1,318,09 due to demolition of homes..

Voice vote, three ayes. Christopher P. Hitchcock, Timothy C. Lennon and Kate Jacob. Motion carried.

Approved Minutes

It was motioned by Timothy C. Lennon, seconded by Christopher P. Hitchcock to approve the following minutes:

August 20, 2018	August 27, 2018	September 13, 2018	September 24, 2018
January 14, 2019	February 4, 2019	March 4, 2019	March 18, 2019
April 8, 2019	April 29, 2019	May 13, 2019	June 17, 2019

BTA

IMANUS DEI LLC

Parcel: 02-342880

Case: # 2018-1471/1575

Upon the consideration of the stipulation jointly filed by the parties, this matter is hereby remanded to the Auditor/Fiscal officer to take action as appropriate to give effect to the parties' settlement for tax year 2017 Market Value as follows:

Land: \$169,800 Building: \$1,330,200 Total: \$1,500,000

Motioned by Christopher P. Hitchcock, seconded by Timothy C. Lennon.

Voice vote, two ayes and one abstain. Christopher P. Hitchcock, Timothy C. Lennon, ayes and Kate Jacob, abstain due to not being present for all meetings. Motion carried.

CAUV 11-073920 David & Kathy Onderdonk

Jared Spring presented his case regarding the removal of parcel 11-073920 off of the CAUV program. He stated in 2017 the owners had tractor issues, in 2018 they planted black walnut trees and going into 2019 there has not been anything planted. He spoke with the wife and she said to do what was best as the husband is in a nursing home currently. Jared's recommendation is to remove them from the program. Mr. Lennon asked property questions and Mr. Hitchcock questioned re-coupage payment amount and plan set up. Jared stated there is no long term plan for payment, amount is split into two half's for 2020 tax year.

Tax Year 2018 Valuation Complaints Formal Hearings begin as Scheduled

Let the record note the hearings are digitally recorded.

10-074300 Wilson Mills Commons LLC

Kate Jacob noted for the record that no representative for either the owner or the school was present for the hearing. Kate Jacob noted for the record that the Auditor's Office has the parcel in question valued at \$279,900 yet the Chardon Schools feel it is worth \$465,000.

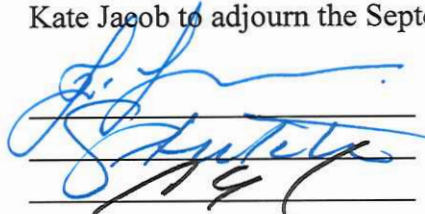
Chris Greenawalt stated the property is an 8 unit building that was purchased on April 4, 2018 for \$465,000. Ms. Jacob follows up with an email presented by the owner they would not be pursuing a counter.

Action

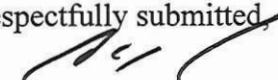
After a review of evidence previously presented it was motioned by Timothy C. Lennon, seconded by Christopher P. Hitchcock to increase the market value for Tax Year 2018 from \$279,900 to \$465,000 based on evidence provided.

Voice vote, three ayes. Christopher P. Hitchcock, Timothy C. Lennon and Kate Jacob. Motion carried.

Being no further business to conduct it was moved by Christopher P. Hitchcock, seconded by Kate Jacob to adjourn the September 9, 2019 BOR meeting at 9:30 a.m.



Respectfully submitted,


Charles E. Walder, Auditor

Secretary/Board of Revision