



Gates Mills  
Comprehensive Plan

# Advisory Committee Meeting #1 Background

May 9, 2022

*(5/12/22 revisions to Figure 8 on page 9)*

Preliminary Agenda, pg. 2

Updated Schedule, pg. 3

Background Data, pg. 4

Separate Attachments:

Draft Community Survey

Maps - Separate attachment

1. Zoning Map with Historic District Boundaries
2. Existing Land Use
3. Environmental Features
4. Public Ownership
5. Lot Size Analysis
6. Housing Year Built
7. Neighborhood Boundaries

Outside Perspectives Team - Summary of Realtor Interviews (conducted February & March 2022)

## Gates Mills Comprehensive Plan

Advisory Committee Meeting #1

Community House

1460 Chagrin River Road

May 11, 2022 6:00 PM



### Preliminary Agenda

Time	
6:00 pm	Welcome, Introductions <i>Round Table</i>
6:15 pm	Overview of Comprehensive Plan Project <ul style="list-style-type: none"><li>• What is a Comprehensive Plan?</li><li>• Citizen Engagement (teams, survey, community forums)</li><li>• Planning Process</li><li>• Examples of Implementation Outcomes</li><li>• Advisory Committee Roles and Responsibilities</li></ul>
6:55 pm	Gates Mills' Assets <ul style="list-style-type: none"><li>• <i>Overview of Assets (what we've heard so far during the interviews)</i></li><li>• <i>Anything more to add to the list? Round Table</i></li></ul>
7:15 pm	Background Overview and Key Topics/Issues to Address in Plan <ul style="list-style-type: none"><li>• <i>Overview of Existing Conditions</i></li><li>• <i>Outside Perspectives Team presentation (Chuck Spear)</i></li><li>• <i>Any topics/issues to add? Round Table</i></li></ul>
7:35 pm	Review of Draft Community Survey <i>Round Table</i> <ul style="list-style-type: none"><li>• <i>Discussion of Draft Community Survey questions</i></li></ul>
7:55 pm	Next Steps <ul style="list-style-type: none"><li>• Survey Timing, Distribution</li><li>• Next meeting date &amp; preliminary agenda</li></ul>

Gates Mills Comprehensive Plan  
Updated Schedule



phase	work step	schedule
Phase 1	Conditions Analysis	
	Outside Perspective Team – Realtor interviews Assessment Of Existing Policies & Regulations Existing Conditions And Asset Mapping Resident interviews Develop draft community survey	January - April
	Advisory Committee Meeting 1 Finalize & conduct community survey	May - June
Phase 2	Visioning: Draft Goals & Potential Options	
	Summarize community survey results Formulate draft goals and objectives Identify possible options Advisory Committee Meeting 2 - Public workshop Advisory Committee Meeting 3 - Refine goals and objectives	July - August
Phase 3	Exploring: Formalize Strategies & Action Steps	
	Draft policies and first cut strategies Advisory committee meetings 4 & 5 Develop draft action steps Advisory committee meeting 6 Public workshop	September - December
Phase 4	Finalize the Plan document	
	Advisory Committee Meeting - Finalize plan document Submit final plan to Village	January - February

## Current Trends and Patterns

Included below are demographic trends for Gates Mills and comparable communities over the last 20 years. Sources for 2000, 2010 and 2020 Decennial Census information and 2019 American Community Survey (ACS) estimates are from the US Census Bureau. Unless otherwise identified, current data is from the 2019 ACS Five-Year Estimates. According to the US Census Bureau website, the next release of 2020 Decennial Census data is planned for May 2023.

### A. Statistical Overview

Gates Mills is a small village with natural beauty located along the Chagrin River in Cuyahoga County. The residents of the Village are relatively wealthy with a median family income surpassed only by Hunting Valley and Moreland Hills. Gates Mills has an older population compared to peer communities.

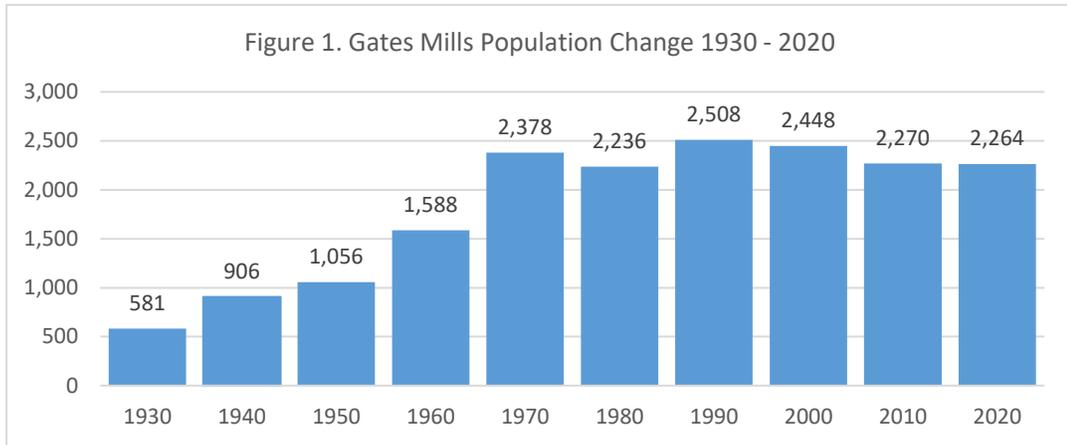
1. The Village encompasses 8.5 square miles.
2. According to Cuyahoga County Fiscal Office, there are 1,273 parcels in the Village (as of 12/21).
3. As of 2020, there were 2,264 residents in the Village (2020 US Decennial Census).
4. There are an estimated 874 households.
5. The median age of Gates Mills residents is 54.2 and 63% of households that have occupants over 60 years old.
6. The average household size is 2.48, and 72% of residences have only 1 or 2 occupants.
7. The estimated median household income is \$165,167, while median family income is \$175,313, and the median per capita income is \$104,104.
8. The average house value is \$505,100.

### B. Trends and How Gates Mills compares with Peer Communities

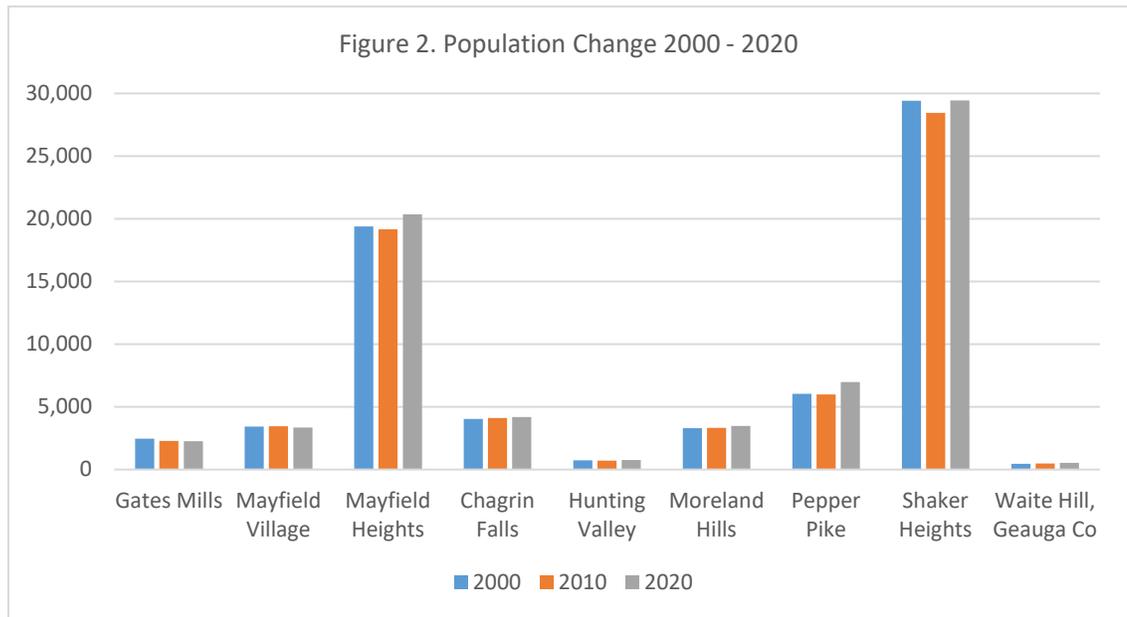
Demographic data was collected for Gates Mills, Cuyahoga County and eight adjacent or nearby communities, including Mayfield Village and Mayfield Heights (part of the Mayfield School District), Chagrin Falls, Hunting Valley, Moreland Hills, Pepper Pike, and Shaker Heights in Cuyahoga County and Waite Hill, in Geauga County. Referred to as 'peer' communities, they were selected for comparison based on having some of the community characteristics desired by potential homebuyers, as reported by local realtors interviewed by the Outside Perspectives Team earlier this year, and/or are part of the Mayfield School District.

1. Population Growth.
  - a. The Village of Gates Mills was founded in 1796 and remained a small village for over 100 years. During the depression attracted a number of new residents and the population grew by over 50% from 581 residents in 1930 to 906 residents in 1940. Accelerated growth occurred again between 1950 and 1970, when the number of residents increased by 125% to 2,378. The number of residents peaked in 1990 with 2,508 residents. Since then, the population slowly declined by 10% to 2,264 in 2020. See Figure 1.

# Gates Mills Comprehensive Plan



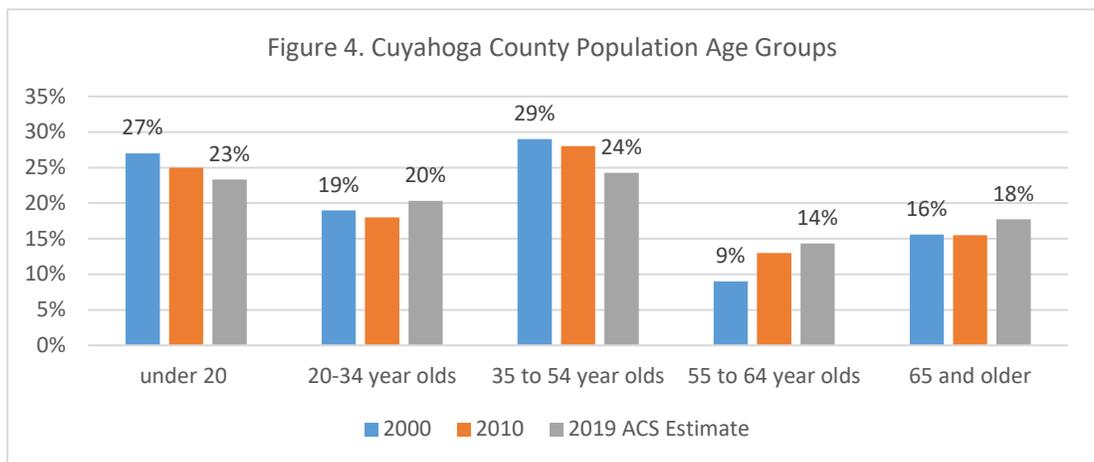
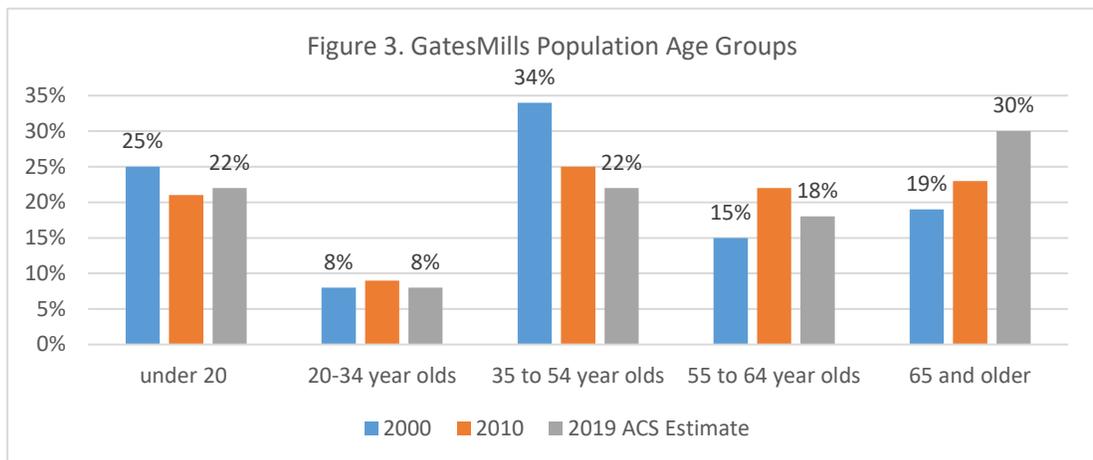
- b. The Village’s population decreased 7.8% between 2000 and 2010, but then the rate of decline slowed to less than 1% between 2010 and 2020. For both decades, Gates Mills’ rate of decline was lower than Cuyahoga County, which had an 8.9% reduction between 2000 and 2010 and a 1.2% decline between 2010 and 2020.
- c. Gates Mills and Mayfield Village are the only communities to have fewer residents in 2020 compared to 2000. In contrast to Gates Mills’ 8.1% population loss and Mayfield Village’s 2.4% loss, Waite Hill and Pepper Pike increased by 13.4% and 17.9% respectively, and Mayfield Heights grew by 4.7%. See Figure 2.



- d. Gates Mills’ population density of 244 persons per square mile is the second lowest in Cuyahoga County, after Hunting Valley, which has a population density of 85 persons per square mile. In comparison, Moreland Hills’s is 457, Mayfield Village’s is 843 and Pepper Pike’s is 886.

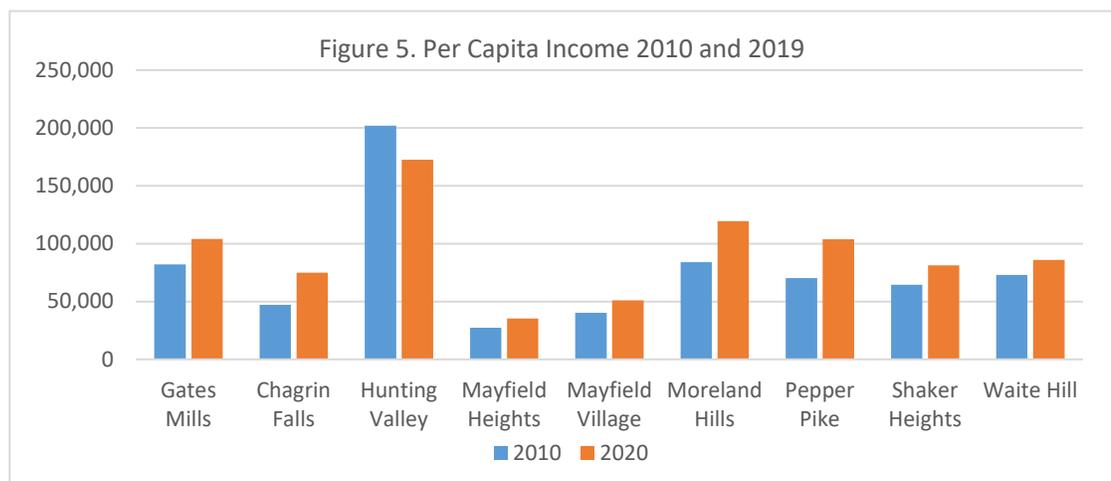
## Gates Mills Comprehensive Plan

2. Population by Age Group. Gates Mills has an older resident population that is aging faster than peer communities (other than Chagrin Falls). Gates Mills' population is older than comparative communities and the County, and the proportion of residents over age 65 is increasing.
  - a. The median age for Gates Mills residents is 54.2, which is older than the eight peer communities and the County. The County's median age is younger at 40.4, which is similar to Shaker Heights (40.0) and Mayfield Heights (40.5).
  - b. The over 65 age group makes up 30% of the Village's population, according to 2019 estimates, which is a 44% increase between 2000 and 2019. This is significantly higher than the 16% increase for Cuyahoga County.
  - c. The proportion of the population under age 20 and the proportion of residents between 35 to 54-year olds were both 22% of the total population of the Village according to the 2019 ACS estimate. While the proportion of residents under 20 decreased by 20% between 2000 and 2019, during the same period, the 35 to 54-year-old age group dropped by 42.2%. This is the age range when most people are employed, and represents the largest generational group of homebuyers. See Figure 3.
  - d. According to 2019 ACS estimates, the County has a larger proportion of its population in the 35 to 54 age group at 24% (299,388). This age group has declined steadily by 12.5% from 2000 to 2010 (50,991), and dropped 15% between 2010 and 2019 (53,434). See Figure 4.



## Gates Mills Comprehensive Plan

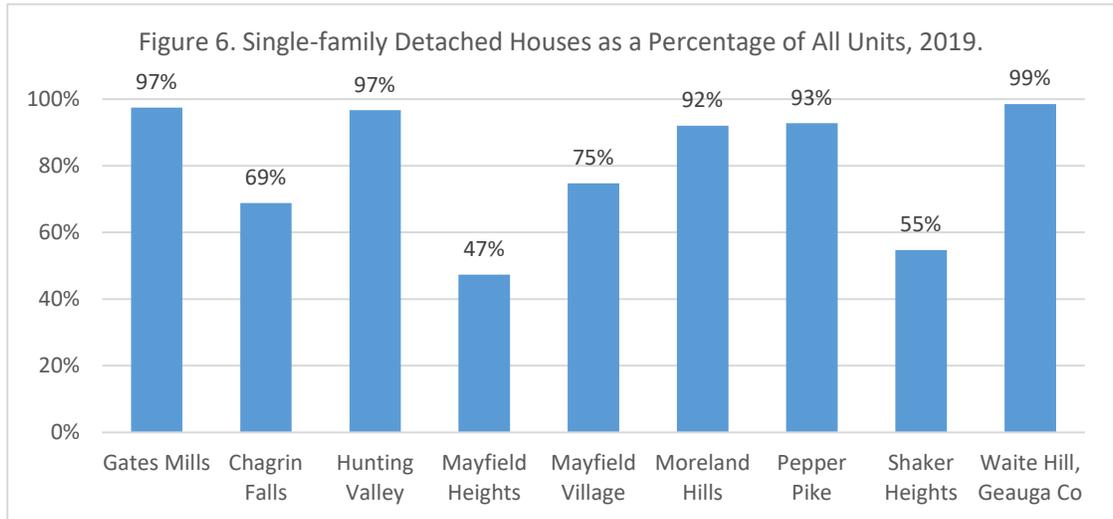
3. Household Trends. The number of households in Gates Mills has steadily declined since 2000.
  - a. Since 2000, the number of households in Gates Mills has declined 6% from 925 to 874 in 2019. Of the total, there was a loss of 136 family households (18%) and a decline of 134 households with children (43%). Single-person households declined by 3%.
  - b. Cuyahoga County had a similar rate of decrease (5%) in households between 2000 and 2020, as did Chagrin Falls (4%), Mayfield Heights (7%) and Shaker Heights (8%).
  - c. In contrast, household growth occurred between 2000 and 2019 in Mayfield Village (8%), Moreland Hills (7%) and Hunting Valley (4%).
  - d. According to 2019 estimates, over 80% of households in Gates Mills are family households (705). Pepper Pike (84%, 1,861) and Hunting Valley (81%, 238) have a similar proportion. Mayfield Heights has the lowest proportion of family households (49%) and not surprisingly, the greatest percentage of non-family households where the householder lives alone (46%).
  - e. Gates Mills has an average household size of 2.48 people and average family size of 2.78 persons. Hunting Valley and Pepper Pike had higher average household sizes of 2.60 and 2.66, and average family sizes of 2.92 and 2.96, respectively.
  - f. Comparatively, Gates Mills has the highest percentage (63%, 552) of households with one or more people 60 years and older.
4. Educational Attainment and Income
  - a. Gates Mills residents over 25 are highly educated, with 72.8% having a Bachelor's degree or higher. Hunting Valley had a slightly higher rate of 82.1% of residents with a Bachelor's degree or higher.
  - b. In contrast, only 32.5% of the County population had earned a Bachelor's or higher degree.
  - c. Gates Mills is a higher income community compared to similar local communities and the County, with the exception of Hunting Valley.
  - d. The Village's median family income increased 9% from \$161,350 in 2010 to \$175,313 in 2019, while median per capita income grew by 27%, going from \$82,211 to \$104,104.



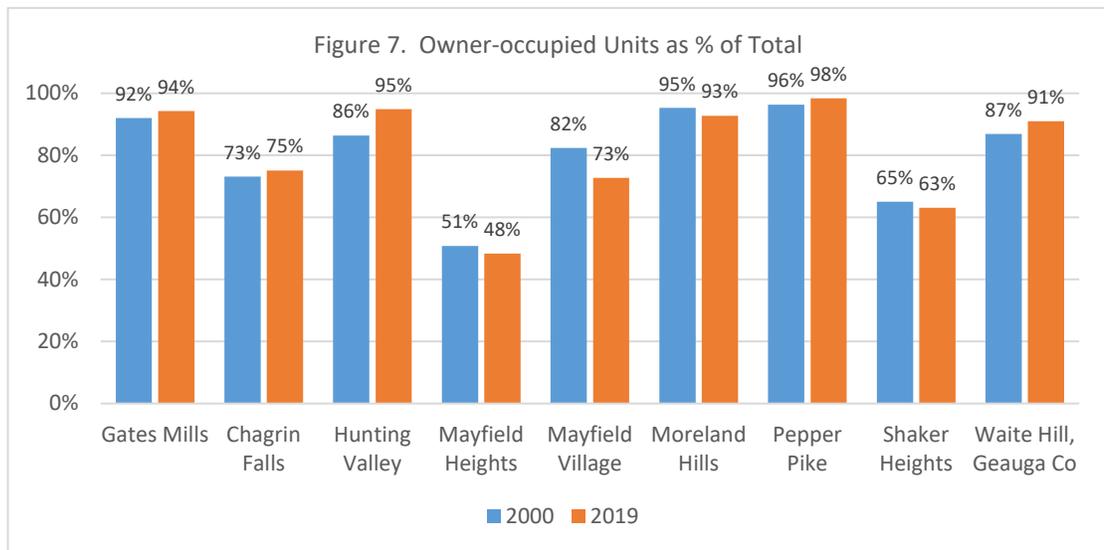
- e. Chagrin Falls had the largest percentage increase of the comparison communities, with a 65% increase in median family income (from \$90,094 to \$148,750) between 2010 and 2019, and 59% increase in per capita income (from \$47,203 to \$75,056).

# Gates Mills Comprehensive Plan

5. Housing Units. While Gates Mills population has declined since 2000, housing units have increased from 945 units in 2000 to 1,037 in 2019. This is the 2<sup>nd</sup> highest percentage increase of the peer communities, after Moreland Hills (with a 13% increase).
  - a. Nearly all of the housing units in Gates Mills are single-family detached houses, which is similar to Waite Hill, Hunting Valley, Pepper Pike, and Moreland Hills. In contrast, less than 50% of the housing units in Mayfield Heights are single-family detached. See Figure 6.

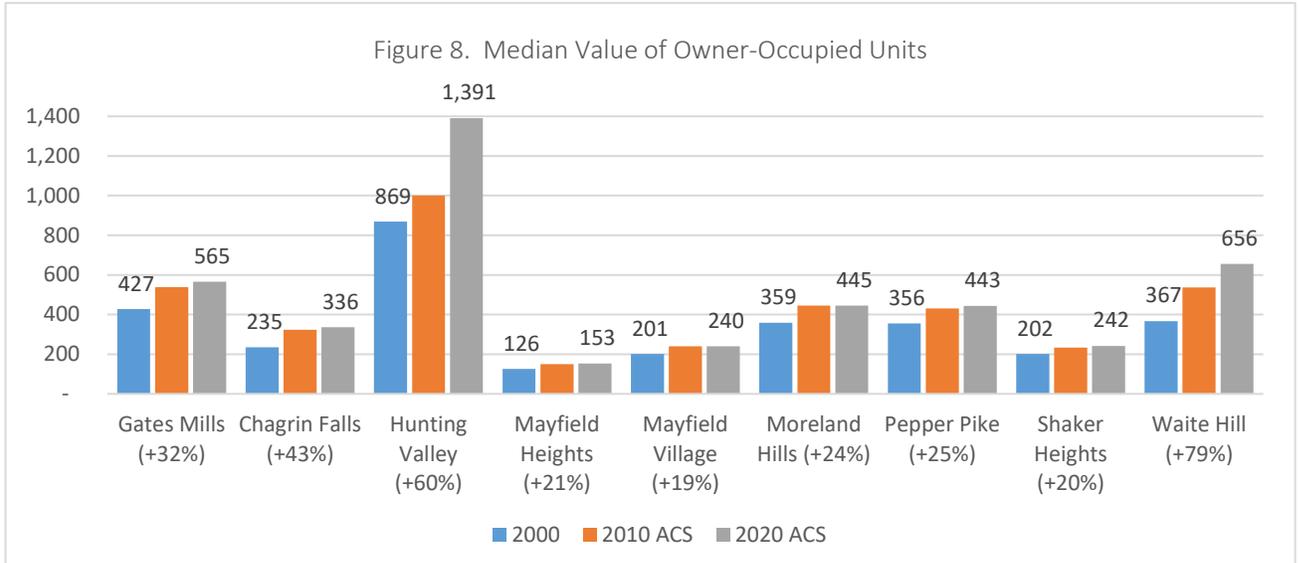


- b. According to the 2019 ACS, 15% (163) of the dwelling units in Gates Mills are vacant, compared to 12% for Cuyahoga County.
- c. Of the 874 occupied dwelling units in Gates Mills, 94% are owner occupied (824 units), which is an increase from 92% in 2000. Four out of the eight peer communities increased the percentage of owner-occupied units by an average of 5%, and the other four reduced the percentage by 6%. See Figure 7.



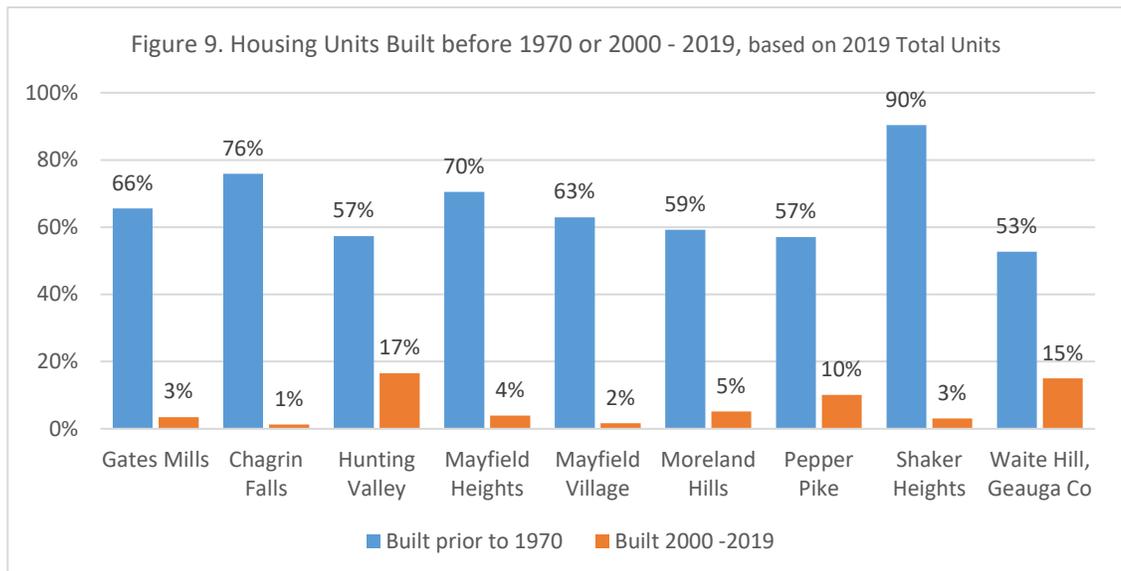
# Gates Mills Comprehensive Plan

- d. According to the 2020 ACS estimate, Gates Mills' \$565,000 median value of owner-occupied homes is the 3<sup>rd</sup> highest among comparison communities, see Figure 8. Hunting Valley's \$1,390,600 is the highest median value, followed by Waite Hill's \$656,300. Gates Mills saw a 32% increase (\$138,100) in median value, which was the 4<sup>th</sup> highest growth rate. Waite Hill has the highest growth rate (+79%), followed by Hunting Valley (60%) and Chagrin Falls (43%). It is



important to note that the ACS data are estimates based on sample. As such, the margin of error (MOE) is noted. For 2020, the MOE ranges from a low 2% (Mayfield Village) to a high 39% for Hunting Valley. Gates Mills 2020 estimate has a MOE of 5%, while Waite Hill's MOE is 7.8%. *(Revised from 5/9/22 version)*

- e. According to the 2019 ACS, the 66% of the housing stock in Gates Mills (677 units) was built before 1940, which is similar to the percentage for Mayfield Heights, but less than Shaker Heights (90%) and Chagrin Falls (76%). See Figure 9.
- f. In Gates Mills, only 3% of houses were built between 2000 and 2019. Three peer communities have 10% or more units constructed in that same period, including Hunting Valley with 54 new units (17%), Waite Hill with 31 (15%) and Pepper Pike with 242 new units (10%).



# Gates Mills Comprehensive Plan

## Land Use Analysis

CT analyzed parcel data from the Cuyahoga County Auditor’s office.  
See the attached Zoning Map and Existing Land Use Map for distribution of uses.

Table 1. Land Use by Zoning District in Acres								
	Residential Districts				Nonresidential Districts		Total	
	U-1 A-1	U-1 A-2	U-1 A-3	U-1 A-4	U-2	U-3	#	%
<b>Residential</b>								
Single-Family	3,179	101	6	18	-	-	3,304	59.8%
Other Residential	241	-	1	2	-	-	245	4.4%
Residential Side Yard	129	-	-	-	-	-	129	2.3%
<b>Residential Total</b>	<b>3,550</b>	<b>101</b>	<b>7</b>	<b>20</b>		<b>0</b>	<b>3,678</b>	<b>66.6%</b>
<b>Commercial</b>								
Office/Lodge	16	-	-	-	-	4	20	0.4%
Retail/Commercial	-	-	-	-	1	-	1	0.0%
<b>Commercial Total</b>	<b>16</b>				<b>1</b>	<b>4</b>	<b>21</b>	<b>0.4%</b>
<b>Public/Semi Public</b>								
Village Owned	279	-	-	14	1	12	307	5.5%
Other Public	77	-	-	-	-	119	196	3.6%
Publicly Owned Protected Open Space	730	-	-	-	-	-	730	13.2%
Private Street Total	7	-	-	-	-	-	7	0.1%
<b>Public/Semi Public Total</b>	<b>1,092</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>1</b>	<b>132</b>	<b>1,239</b>	<b>22.4%</b>
<b>Agriculture Total</b>	<b>279</b>						<b>279</b>	<b>5.1%</b>
<b>Vacant Land Total</b>	<b>299</b>	<b>8</b>					<b>307</b>	<b>5.6%</b>
<b>Grand Total</b>	<b>5,236</b>	<b>108</b>	<b>7</b>	<b>35</b>	<b>2</b>	<b>136</b>	<b>5,525</b>	<b>100%</b>

Source: Cuyahoga County Fiscal Office, CT Calculations

“Other Residential” includes lots that have more than one dwelling unit, which includes secondary units such as a carriage house or caretaker’s house be a carriage

“Residential Side-Yard” is a separate lot listed in the county records, but associated with and owned in common with the house on an adjacent lot. These lots sometimes have a barn or other accessory building.

“Publicly-Owned Protected Open Space” includes land owned by a public entity such as the Cleveland Metroparks, Gates Mills Land Conservancy. See Table 3 for a complete breakdown of protected/conserved open space.

# Gates Mills Comprehensive Plan

## Land Use and Land Preservation/Conservation

Gates Mills has the second highest percentage of tree canopy (amount of ground covered by leaves when viewed from above) in Cuyahoga County. However, the Village saw a 210-acre loss of tree canopy between 2011 and 2017.

Table 2. Tree Canopy Coverage (as % of community acre)			
	% Tree Canopy, 2017	Acres Lost Since 2011	% Change from 2011
<b>Gates Mills</b>	<b>69.9%</b>	<b>-210</b>	<b>-5.0%</b>
Mayfield Village	51.0%	-78	-5.8%
Mayfield Heights	18.5%	-58	-10.5%
Chagrin Falls	58.0%	-32	-3.2%
Hunting Valley	67.8%	-42	-1.4%
Moreland Hills	63.6%	-258	-8.1%
Pepper Pike	42.3%	-257	-11.7%
Shaker Heights	35.7%	-183	-11.3%
Cuyahoga County	37.4%	-6,599	-6.1%

Source: Cuyahoga County Urban Tree Canopy Assessment Update, 2013 and 2019

Table 3. Protected/Conserved Open Space			
	Properties	Acres	% of Total
<b>Land Conserved by the Gates Mills Land Conservancy</b>			
1. Fee Owned	27	300	23%
2. Conservation Easements* Includes 1 parcel 5.6 acres, owned by Cleveland Metroparks Includes 9 parcels, 97.6 acres, owned by Gates Mills Village Includes 24 acres of vacant land Some easements are for only a portion of a lot	19	284	22%
3. Co-Held Conservation Easements*	5	105	8%
4. Deed Restrictions	7	35	3%
<b>Land Conservancy Total</b>	<b>58</b>	<b>724</b>	<b>56%</b>
Additional Cleveland Metroparks	12	394	31%
Additional Village of Gates Mills Open Space	41	175	13%
Cemeteries	5	11	1%
<b>Total Protected/Conserved Open Space</b>	<b>116</b>	<b>1,303*</b>	<b>100%</b>
*24% of 5,525 ac in Village			

Source: Cuyahoga County Fiscal Office, Gates Mills Land Conservancy, CT Calculations

# Gates Mills Comprehensive Plan

## Exempt vs Taxable Property

Of the 5,525 acres in the Village, 1,214 acres (22%) is tax exempt. Another 277 acres (5%) is residential property that has either a Land Conservancy deed restriction or easement.

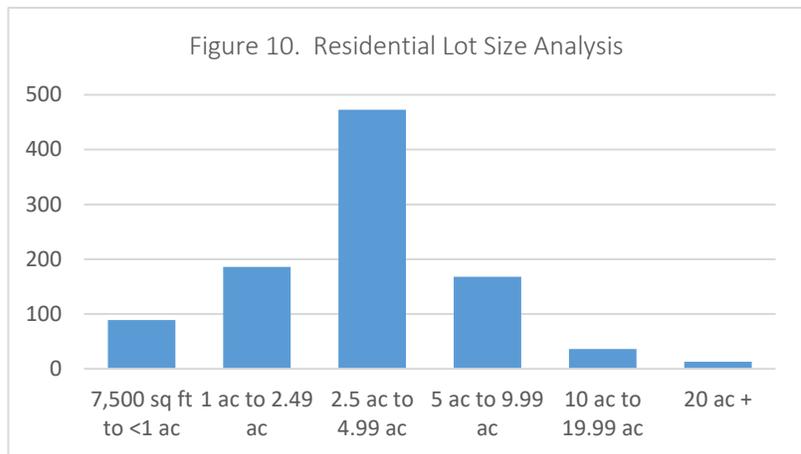
Table 4. Comparison of County Appraised Value – Exempt vs Taxable						
Use Category	Parcels	Total Acres	Land Value	Building Value	Total Value	Value Per Acre
<b>Exempt Property</b>						
Board Of Education	2	38	\$3,819,100	\$1,813,500	\$5,632,600	\$147,485
Cemeteries	5	11	\$690,400	\$0	\$690,400	\$64,205
Charitable Exemption	47	313	\$13,051,900	\$513,200	\$13,565,100	\$43,309
City/Village Use	54	299	\$19,874,000	\$2,203,000	\$22,077,000	\$73,722
County Use Property	1	0	\$22,300	\$190,000	\$212,300	\$617,151
Park District Property	13	399	\$29,982,200	\$0	\$29,982,200	\$75,053
Private Education Property	5	137	\$14,202,600	\$27,719,700	\$41,922,300	\$306,813
Religious Uses	4	16	\$1,925,500	\$7,437,300	\$9,362,800	\$589,152
<b>Exempt Total</b> <i>% of Village</i>	<b>131</b>	<b>1,214</b> 22%	<b>\$83,568,000</b>	<b>\$39,876,700</b>	<b>\$123,444,700</b>	<b>\$101,686</b>
<b>Taxable Property</b>						
Agriculture	9	279	\$1,630,600	\$3,483,800	\$5,114,400	\$18,316
Commercial	5	21	\$2,153,900	\$3,885,600	\$6,039,500	\$291,299
Private Street	4	7	\$9,600	\$0	\$9,600	\$1,463
Public/Semi Public	10	57	\$865,300	\$521,700	\$1,387,000	\$24,259
Residential without Easement/ Deed Restriction	979	3,398	\$179,764,200	\$381,035,300	\$560,799,500	\$165,029
Residential with Easement/ Deed Restriction	35	277	\$9,884,100	\$19,137,800	\$29,021,900	\$104,708
Vacant Land	80	292	\$10,892,600	\$0	\$10,892,600	\$37,298
<b>Taxable Total</b> <i>% of Village</i>	<b>1,123</b>	<b>4,332</b> 78%	<b>\$205,275,800</b>	<b>\$408,084,600</b>	<b>\$613,360,400</b>	<b>\$141,605</b>

Source: Cuyahoga County Fiscal Office, CT Calculations

# Gates Mills Comprehensive Plan

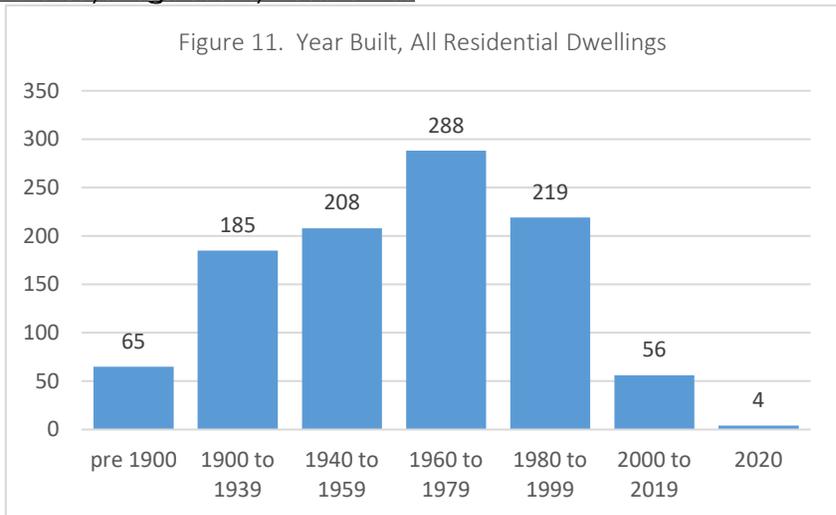
## Residential Lot Size Analysis

Approximately 22% of residences are located on lots that are 5 acres or larger. The graphic below includes 40 house lots that have an adjacent lot in common ownership, which are counted as a single lot for this analysis.



## Year House Constructed as recorded by the Cuyahoga County Fiscal Office

Includes all residential structures listed in property records. These figures differ from the 2019 census data which is self-reported.

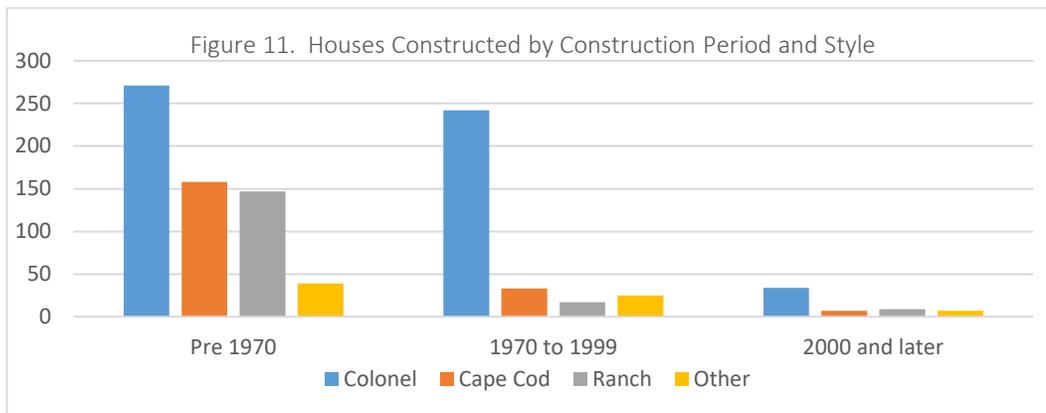


# Gates Mills Comprehensive Plan

## Characteristics of Dominant House Styles

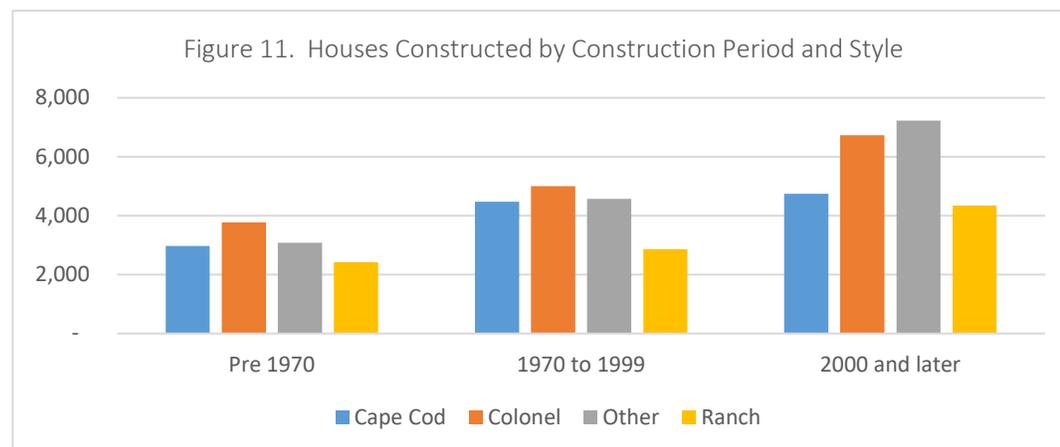
Year built by House Style

Table 5. Number of Houses by Construction Period and Style						
	Colonel	Cape Cod	Ranch	Other	Grand Total	% of Grand Total
Pre 1970	271	158	147	39	<b>615</b>	62%
1970 to 1999	242	33	17	25	<b>317</b>	32%
2000 and later	34	7	9	7	<b>57</b>	6%
<b>Total</b>	<b>547</b>	<b>198</b>	<b>173</b>	<b>71</b>	<b>989</b>	<b>100%</b>
<i>% of Grand Total</i>	55%	20%	17%	7%	100%	



Average Size of Houses

Table 6. Average House Size by Construction Period and Style					
	Cape Cod	Colonel	Ranch	Other	Total Average
Pre 1970	2,967	3,772	2,421	3,084	<b>3,198</b>
1970 to 1999	4,469	5,000	2,860	4,574	<b>4,796</b>
2000 and later	4,739	6,734	4,339	7,227	<b>6,172</b>
<b>Total Average</b>	<b>3,280</b>	<b>4,494</b>	<b>2,564</b>	<b>4,005</b>	<b>3,879</b>



## Gates Mills Comprehensive Plan

Valid Sales	Houses Sold	Living Area (sq ft)		Sales Amount	
		Average	Median	Average	Median
2017	32	3,933	3,185	745,340	544,500
2018	33	3,761	3,176	696,715	440,000
2019	29	3,911	3,577	531,759	420,000
2020	50	4,073	3,735	587,454	482,750
2021	82	3,942	3,573	678,749	580,000
2022 (through 2/28/22)	5	2,531	2,536	523,500	407,500
<b>Grand Total</b>	<b>231</b>	<b>3,909</b>		<b>648,966</b>	

Source: Cuyahoga County Fiscal Office

### Analysis of Gates Mills Home Sales, Price Per Square Foot Change, by Chuck Spear

It appears that Gates Mills housing prices are appreciating, but some doubt about this has been expressed and warranting further analysis. I creating a fifty-day moving average of price per square foot over the period January 1, 2017 to the first five transactions closed in 2022. The following four outlier transactions, two in 2017 and two in 2018, significantly distorted the data and were removed from the analysis:

Address	Floor Area	Sale Date	Sale Price	Price per Sq Ft
1804 Epping Road	3,412 SF	7/20/17	\$1,685,000	\$493.83
1745 Epping Road	4,800 SF	12/18/17	\$1,605,000	\$334.83
41777 Burton Trail	8,816 SF	2/2/18	\$6,125,000	\$748.25
7485 Old Mill	3,209 SF	6/14/18	\$2,115,000	\$669.99

There was a declining Per Square-Foot Value from the beginning of the fifty-sale moving average measurement period (\$138.49 on 7/5/18) to a low of \$112.96 on 7/13/20, and then a steady climb to a high of \$155.80 on 2/8/22. This indicates a rise of about 38% in the fifty-day moving average from the 7/13/20 low to the end of 2021. The average per square foot price of the latest ten sales in Gates Mills is \$163.61, indicating a further rise.

Gates Mills Comprehensive Plan

**Table 9. Comparison of Tax Rates – Gates Mills and Select Communities, 2021**

	Total Property Millage Rate	Effective Rate				Estimated Annual Property Taxes(b)	
		Total Residential & Ag Millage Rate	School District Portion		Residential Rate for Owner Occupied(a)	Total	\$ paid to School District
			Millage Rate	% Of Total			
<b>Gates Mills – Mayfield CSD</b>	<b>131.28</b>	<b>80.32</b>	<b>46.74</b>	<b>58.2%</b>	<b>67.27</b>	<b>\$12,585</b>	<b>\$7,324</b>
Mayfield Village – Mayfield CSD	121.80	71.74	46.74	65.2%	58.70	\$11,270	\$7,348
Mayfield Hts. – Mayfield CSD	126.80	78.02	46.74	59.9%	64.98	\$12,230	\$7,326
Chagrin Falls Village	158.83	83.06	54.66	65.8%	64.79	\$13,120	\$8,633
Hunting Valley – Orange CSD	133.13	79.71	42.33	53.1%	64.56	\$12,535	\$6,656
Hunting Valley – West Geauga CSD	82.81	56.76	27.43	48.3%	47.32	\$8,900	\$4,299
Moreland Hills - Chagrin Falls	160.43	86.24	54.66	63.4%	64.96	\$13,670	\$8,667
Moreland Hills – Orange CSD	127.33	73.91	42.33	57.3%	63.76	\$11,540	\$6,612
Pepper Pike – Beachwood CSD	127.13	69.97	39.67	56.7%	57.91	\$10,980	\$6,226
Pepper Pike – Orange CSD	126.53	72.63	42.33	58.3%	65.48	\$11,280	\$6,576
Shaker Hts. – Shaker Hts CSD	227.61	120.26	86.87	72.2%	102.89	\$18,795	\$13,570
Waite Hill Village – Willoughby S	106.51	84.15	46.30	55.0%	74.30	\$13,100	\$7,205

Notes:  
 (a) Reduced millage rate for residential & agricultural real property qualifying for non-business and owner-occupied credits.  
 (b) For an owner-occupied home valued at \$500K

Source: Ohio Department of Taxation