

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, September 25, 2024, at 9:00 AM 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: Chief Deputy Administrator Frank Antenucci, Chief Deputy Treasurer Caroline Mansfield, and Assistant County Administrator Linda Burhenne.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Deputy Manager Pam McMahan, Deputy Auditor Rob Stanton, IT Josh Holtz, Appraiser Tim Severovich, Appraiser John Paventi, Rose Cifani, Tom Sprout, and Attorney David Seed.

Present by Microsoft Teams: Ron Leyde, Eleina Thomas

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

02-111880 Vania Leonora LLC, filed by Board of Education.

Present, Attorney David Seed, representing Kenston Local Schools. Present Eleina Thomas, representing Citizen Bank, who leases the property from Vania Leonora. Present, Appraiser Thomas Sprout, both by Microsoft Teams. Chief Deputy Administrator Frank Antenucci noted a picture of the subject property was verified. Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$967,900 yet the school board feels it is worth \$3,358,000 and asked them to explain to the Board why the value should be increased.

Attorney Seed stated despite moving the value to the sale price, once the property was appraised by Thomas Sprout for 2.4 million dollars, all parties agree, to move the value to the appraised value. A stipulation was signed and submitted by all parties. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to increase the Tax Year 2023 Market Value from \$967,900 to \$2,400,000 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

02-421042 George Kellis, filed by Owner.

Present, Rose Cifani, representative for the owner. Present, Attorney David Seed, a representative for Kenston Local Schools. Ms. Cifani was sworn in by Chief Deputy Antenucci and noted for the record that the Auditor's Office has the parcel in question valued at \$835,100 yet the owner feels it is worth \$650,000 and asked them to explain to the Board why the value should be reduced. Chief Deputy Antenucci stated this hearing was continued from September 11, 2024.

Ms. Cifani stated the pictures that Mr. Kellis supplied were from water damage that occurred in 2023. Twice the basement has flooded. The exterior work completed in 2023 for waterproofing, and landscaping, which totaled roughly \$25,000. The interior work has begun in 2024.

Attorney Seed asked Ms. Cifani if the home has been appraised or placed for sale on the Open Market. Ms. Cifani stated no to both questions. Attorney Seed stated in eight years the value has increased 25%, in 2023 what would it cost to build the home now? Ms. Cifani stated the home that was just built and sold next door sold for \$779,000.

Appraiser Paventi found two sales from 2022 in the neighborhood and adjusted those sales with the subject property and recommended a value of \$763,400 to be considered. 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 Frank Antenucci, to reduce the Tax Year 2023 Market Value from \$835,100 to \$763,400 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

02-421362 Todd & Kim Ozanich, filed by Owner.

Present, Todd Ozanich, owner. Present, Attorney David Seed, a representative for Kenston Local Schools. Mr. Ozanich was sworn in by Chief Deputy Antenucci and noted for the record that the Auditor's Office has the parcel in question valued at \$655,200 yet the owner feels it is worth \$535,600 and asked them to explain to the Board why the value should be reduced

Mr. Ozanich stated he did supply an appraisal as evidence; his appraiser was unable to attend the hearing. Mr. Ozanich is seeking to have the value reduced to the appraisal value. Mr. Ozanich stated the home he believes is in a flood zone area and hinders the property during heavy rains. Mr. Ozanich stated they have gone to great lengths and have placed large amounts of gravel down due to the rains to help the water flow to the basin. Mr. Ozanich stated there are three basins on his property to catch all the water that flows through his yard.

Attorney Seed did not have any evidence to submit, just that the school is looking to hold the value.

Appraiser Paventi stated after searching the area for sales, and reviewing the submitted appraisal by the homeowner, he recommends changing the value to the appraised value for TX YR 2023. 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 reduce the Tax Year 2023 Market Value from \$655,200 to \$625,000 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-055630 Dinardo Companies, filed by Owner.

Present, Frank Dinardo, owner. Mr. Dinardo was sworn in by Chief Deputy Administrator Frank Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$76,300 yet the owner feels it is worth \$53,000 and asked them to explain to the Board why the value should be reduced.

Mr. Dinardo stated he purchased the property for \$25,000. There are three cell towers on the property, and Mr. Dinardo stated he does not receive any revenue from them. Mr. Dinardo stated there is a fence and 3 mechanical sheds that he does not own, they belong with the cell towers.

Appraiser Paventi stated the 3 towers and the fencing, since affixed to the ground is considered real estate on the owner's property and does recommend a value change. Appraiser Paventi stated that Mr. Dinardo should check in his deed to see if there is any condition listed about the cell towers. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to hold the Tax Year 2023 Market Value at \$76,300 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-105710 REO Investments, filed by Owner.

Motion by Frank Antenucci, seconded by Caroline Mansfield, to accept the withdrawal of the complaint.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-223300 REO Investments LLC filed by Owner.

Present, Frank Dinardo, owner. Present, Attorney David Seed, representing West Geauga Local School. Mr. Dinardo was sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$488,600 yet the owner feels it is worth \$400,000 and asked them to explain to the Board why the value should be reduced.

Mr. Dinardo stated he purchased the property May of 2022, prior to the tax lien date, as an arm's length transaction.

Attorney Seed asked Mr. Dinardo if he made any changes to the property? Mr. Dinardo stated after the tax lien date, the exterior of the building was painted. Attorney Seed stated that on CoStar the property is listed as a proposed development and asked Mr. Dinardo, plans for site. Mr. Dinardo stated he has assembled properties that total eleven acres, in case a developer may be interested in a plot of land.

Appraiser Paventi asked Mr. Dinardo what the net leasable area is. Mr. Dinardo stated roughly 14,000. The property was half occupied upon purchase. Appraiser Paventi stated to go to the sale price for TX YR 2023 & 2024 and recheck occupancy in 2025. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2023 Market Value from \$488,600 to \$400,000 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

11-337800 REO Investments LLC, filed by Owner.

Present, Frank Dinardo, owner. Present, Attorney David Seed, representing West Geauga Local School. Mr. Dinardo was sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$392,200 yet the owner feels it is worth \$310,500 and asked them to explain to the Board why the value should be reduced.

Mr. Dinardo stated he purchased the property in September of 2021. On the market several years, with several mark downs on price. Old houses with out any new updates. Will eventually be torn down. Was an arm's length transaction. Needs a new roof on front house. Garage needs torn down, and new windows in both residences.

Appraiser Paventi stated this is a mixed-use property that was on the market from 2017 to 2021 until the owner made the purchase. Appraiser Paventi stated since the property was purchased in 2021, he recommends moving to sale price. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$392,200 to \$310,500 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

26-143600 Allen Denzine Trust, filed by Owner.

Present, Allen Denzine, owner. Present, Attorney Ezio Listati representing Allen Denzine, Present, Engineer Elwin Robison representing Allen Denzine. Present, Attorney David Seed, representing West Geauga Local School. Mr. Denzine and Mr. Robison was sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$2,971,300 yet the owner feels it is worth \$2,450,300 and asked them to explain to the Board why the value should be reduced.

Attorney Listati stated the main concern is the issues with the kitchen, with a major defect, and will have Engineer Elwin Robison speak on that issue. Mr. Robison stated the joists were undersized to hold the weight of the Carrara marble that was install in the kitchen, and the load bearing wall was not correct for the weight. The existing floor has cracked due to the weight. Mr. Robison stated he felt the estimated cost to fix the defect properly would be over \$500,000. Ms. Elwin stated he does not believe it has impacted the homeowner on currently living in the home. Mr. Robison stated he is a structural engineer and analyzed and wrote the report back in 2016.

Attorney Seed asked Mr. Robison asked when the house was built. Mr. Robison stated he believed in 2014. Attorney Seed asked Mr. Robison when the defects were discovered. Mr. Robison stated he did his report in 2016. Attorney Seed said in eight years were the repairs completed? Mr. Robison stated he didn't believe they were.

Mr. Denzine stated the defects that occurred were a part of a major lawsuit with the builder and due to the restrictions, cannot divulge the dollar amount of that lawsuit. Mr. Denzine stated that the builder took several short cuts, and out of pocket, Mr. Denzine paid for repairs to the exterior of the home and most of the interior, but not to the kitchen yet. The magnitude of the repair would result in removing everything form the kitchen including duct work, floor, walls and plumbing. Attorney Seed asked Mr. Denzine if he has either had his property appraised or ever placed it on the market? Mr. Denzine stated no to both questions. Attorney Seed asked Mr. Denzine if he can use the kitchen, and Mr. Denzine stated yes, that they could use the kitchen.

Attorney Seed asked what the final resolution with the builder. Attorney Listati stated there was a mechanics lien placed on the home, since Mr. Denzine was withholding the final payment. The builder removed the lien in lieu of payment due to the defects. The lawsuit was settled in 2017 stated Mr. Denzine.

Appraiser Paventi stated they have been checking his property since 2010 for new construction. In 2023 the note prior stated there was water damage and when following up someone from the home stated the damages were repaired and now hundred percent complete. Appraiser Paventi stated that he or his team didn't have any knowledge of the kitchen. Appraiser Paventi stated he found forty-three sales, however, with the sales he found and the damage report on the kitchen, he is recommending a value change to \$2,450,000. 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 Frank Antenucci to reduce the Tax Year 2023 Market Value from \$2,971,300 to \$2,450,000 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

26-213200 Georgetown Realty LLC, filed by Owner.

Present, Frank Dinardo, owner Mr. Dinardo was sworn in by Chief Deputy Administrator Frank Antenucci, and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$64,800 yet the owner feels it is worth \$15,000 and asked them to explain to the Board why the value should be reduced.

Mr. Dinardo stated when he filed the complaint form, he initially placed a value of \$15,000, but did purchase the property for \$6,000 and would like to amend his complaint form. Mr. Dinardo stated he purchased the property in April of 2023 for \$6,000 after finding there were issues with the property.

The land seems to have a wetland issue with they are exploring currently and not sure if they can even have a septic installed on the property.

Chief Deputy Administrator Antenucci asked why he put \$15,000 on the complaint form. Mr. Dinardo stated he thought that was what he paid for it but found the paperwork that stated \$ 6,000.

Appraiser Paventi stated it is a commercial property that has been on the MLS since 2019, and in April of 2023 the property transferred for \$6,000. Appraiser Paventi stated with the sales that were found, his recommendation is to change the value to \$50,400. Appraiser Paventi asked Mr. Dinardo if he can install a septic on the land. Mr. Dinardo stated he has had tests done, but right now is not sure of that outcome to be able to proceed; mentioned he might need to investigate wetland credits. 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 reduce the Tax Year 2023 Market Value from \$64,800 to \$15,000 based on information that was provided.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

General Business

Remissions/Refunds: See attached List:

Motion by Frank Antenucci, seconded by Linda Burhenne, to remit and/or refund the following late payment penalties and interest for the first & second half Tax Year 2023 for \$4,634.52 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

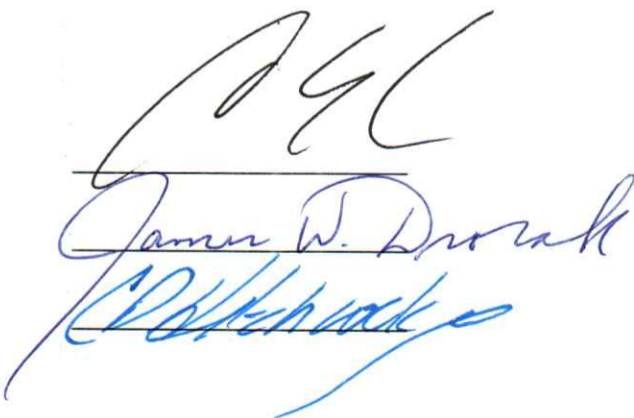
*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 25, 2024, AM, BOR meeting at 11:22 AM

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, September 25, 2024, at 1:00 PM 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: Chief Deputy Manager Pam McMahan, Chief Deputy Treasurer Caroline Mansfield, and Assistant County Administrator Linda Burhenne.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, IT Josh Holtz, Appraiser Tim Severovich, and Attorney David Seed.

Present by Microsoft Teams: Ron Leyde, Phil Brusk, Ryan Huguely, PJ Janis, Jim Flaiz, Tom Sprout, Jon Bonner and Jonathan Broiler.

Tax Year 2023 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

02-154400 South Franklin Circle, filed by Owner.

Present, Attorney David Seed, representing Kenston Local Schools, by Microsoft Teams. Present, Ryan Huguely, Appraiser, representing Kenston Local Schools, by Microsoft Teams. Present, Appraiser Ron Eberly representing the Owner. Attorney, Steven Gill, representing the Owner. Chief Deputy Manager, Pam McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$57,832,400 yet the school board feels it is worth \$45,000,000 and asked them to explain to the Board why the value should be reduced.

Attorney Gill stated he submitted an appraisal to all parties and received an appraisal from Attorney Seed.

Mr. Eberly stated the buildings were built in 2008, are of average condition, and sits on 85 acres. The property is zoned for senior living and has been written up that it cannot change. Mr. Eberly stated the buildings are appraised as apartments and surveyed the local market for comparisons from studios to three bedrooms. Mr. Eberly stated case law states with congregate facilities you as appraise as apartments and remove the business portion of the analysis; any ancillary income does not count, such as pet rents, or lock out fees. Mr. Eberly the facility has an endowment fee that is paid; this fee can range from \$400,000 to \$800,000. These fees are not counted as income stated Mr. Eberly and does not affect the value of the property. The restaurant, housekeeping and nursing care is not calculated into the value; this is called going concern, stated Mr. Eberly.

Mr. Huguely stated that Mr. Eberly was correct on the appraising process for congregate facilities, that you appraise as apartments. The apartments that were used were high end in Beachwood area, and surrounding areas, that had pools, fitness centers, and additional amenities stated Mr. Huguely. When calculating Mr. Huguely stated he did incorporate common area square footage. Mr. Huguely stated he as well did not include housekeeping nor the restaurant in his calculations. The property due to the zoning is one economic facility, it could not be split out stated Mr. Huguely.

Attorney Gill stated to recap, that the appraisal that was completed by them comes in at \$35,150,000. Attorney Gill stated the appraisal that was completed by the School Board was \$54,200,000 and believes the new value should be that of the owner's appraisal.

Attorney Seed stated the appraisal done by Mr. Huguely is more in line for correct value as the income approach by using the high-end apartments are more justified as a better reference of market rentals. The discrepancy between the two appraisals is in the expenses.

Appraiser Severovich stated, he reviewed both appraisals. Appraiser Severovich stated he went back to four years prior and could not locate any sales within the County. Appraiser Severovich stated since both parties supplied comps that were outside of Geauga County, it was recommended that no change in value.

Assistant County Administrator Burhenne stated it is a very complex property. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by Linda Burhenne, to hold the Tax Year 2023 Market Value based on information that was provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

02-233500 & 02-233600 Bell Street Properties, filed by Owner.

Present, Phil Brusk, Attorney representative for the owner, by Microsoft Teams. It was noted for the record that the Auditor's Office has the parcels in question valued at \$222,900 yet the owner feels it is worth \$210,000 and asked them to explain to the Board why the value should be reduced.

Attorney Brusk stated the properties were purchased in August of 2021 for a combined value of \$210,000 and believes the value should be returned to the purchase price.

Appraiser Severovich stated after reviewing sales in the area he is recommending a no change in value. 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 Linda Burhenne to reduce the Tax Year 2023 Market Value from \$180,600 to \$175,600 for parcel 02-233500 and reduce Tax Year 2023 Market Value from 42,300 to \$34,400 based on information that was provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

02-420752 275 Vandalia LLC, filed by Owner.

Present, Attorney David Seed, a representative for Kenston Local Schools. Present, Tom Sprout representing School Board, and Present Mr. Janis, attorney for 275 Vandalia, by Microsoft Teams. Mr. Sprout was sworn in, and it was noted for the record that the Auditor's Office has the parcel in question valued at \$939,600 yet the School Board feels it is worth \$2,234,000 and asked them to explain to the Board why the value should be increased.

Mr. Sprout stated he appraised the Starbucks. Mr. Sprout stated he had viewed the interior and exterior of the building and is a typical modern Starbucks. Based on the cap rates, analysis of the property the appraised value of the subject property is \$1,925,000 stated Mr. Sprout.

Attorney Janis was having audio issues, but eventually made it on the line. Attorney Janis stated, he accepts the appraisers determined value.

Appraiser Severovich stated he reviewed the submitted appraisal, and it is a fair and valid value for the property in question. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by Caroline Mansfield, to reduce the Tax Year 2023 Market Value from \$939,600 to \$1,925,000 based on information that was provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

02-421139 Stoneridge of Geauga, filed by Owner.

Motion by Linda Burhenne, seconded by Caroline Mansfield, to accept the withdrawal of the complaint.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

04-151035 Great Lakes Growers LLC, filed by Owner.

Present, Jonathan Brollier, attorney representative for the owner, by Microsoft Teams. Present, Jon Bonner, owner, by Microsoft Teams. It was noted for the record that the Auditor's Office has the parcel in question valued at \$1,886,500 yet the owner feels it is worth \$774,300 and asked them to explain to the Board why the value should be reduced.

Attorney Brollier stated there is an outstanding case still before the Board of Tax Appeals for tax yr 2021. The same evidence along with the transcript from the BTA hearing was submitted before this Board stated Mr. Brollier. Attorney Brollier stated the commercial greenhouses should not be counted as real property, but more personal property, and should not be taxed as real estate, as the BTA ruled for a case in Lorain County.

Chief Deputy Manager McMahan asked Mr. Bonner, if there were restrooms, sinks, and how many, a kitchen and floor drains. Mr. Bonner stated there is an office building within the greenhouse, that has restrooms. Mr. Bonner also stated there are four sinks, a breakroom and yes, there is floor drains in the greenhouse. Chief Deputy Manager McMahan asked how the property was insured. Mr. Bonner stated the land, buildings, fixtures and equipment is valued under one price for replacement purposes. Chief Deputy Manager McMahan asked Mr. Bonner if there is a mortgage on the property, and Mr. Bonner stated yes.

Assistant County Administrator Burhenne asked attorney Brollier if the BTA has ruled on previous cases about greenhouses, why does he think, there has been a delay in the 2021 case. Attorney Brollier stated he feels the BTA is overwhelmed with cases filed. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan, seconded by Linda Burhenne, to hold the Tax Year 2023 Market Value based on information that was provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

10-098600 Mentor Lumber & Supply, filed by Owner.

Motion by Caroline Mansfield, seconded by Linda Burhenne, to accept the withdrawal of the complaint.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

10-150100 Hogan Realty 2 LLC filed by Owner.

Present, Attorney Phil Brusk, representing Hogan Realty 2 LLC by Microsoft Teams. A picture of the subject property was verified. Chief Deputy Manager Pam McMahan noted for the record that the Auditor's Office has the parcel in question valued at \$266,000 yet the owner feels it is worth \$225,000 and asked them to explain to the Board why the value should be reduced.

Attorney Brusk stated the property was purchased in 2021 and supplied the conveyance of the purchase for \$225,000 and asked the Board to move the value to the sale price.

Appraiser Severovich stated with the sales he found, does not recommend a change in value. Appraiser Severovich asked attorney Brusk if the two properties were of non-conforming use, does the property belong to the funeral home. Attorney Brusk stated, he believed that is correct. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Pam McMahan seconded by Caroline Mansfield to reduce the Tax Year 2023 Market Value from \$266,000 to \$245,500 based on information that was provided.

Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.

After a review of the testimony and the information available, there was a Motion by Caroline Mansfield, seconded by Pam McMahan to reduce the Tax Year 2023 Market Value from \$2,971,300 to \$2,450,000 based on information that was provided.

*Voice vote, three ayes. Pam McMahan, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the September 25, 2024, PM, BOR meeting at 4:23 PM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

