

BOARD OF REVISION

The Geauga County Board of Revision met on February 26, 2025, at 9:00 AM in a regular session 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: Geauga County Auditor Charles E. Walder, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, Deputy Auditor Alec Richmond, Deputy Auditor Jon Benton, Assistant Prosecuting Attorney Kristen Rine and ADP IT Technician Josh Holtz.

Present by Microsoft Teams:

Tax Year 2024 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.

18-048600 Linda Wilson-Kennedy, filed by Owner.

The owners, nor a representative was present for the hearing. A picture of the subject property was verified. Auditor Walder noted for the record that the owner is seeking re-instatement to the CAUV program.

Alec Richmond, a CAUV Specialist with the Geauga County Auditor's office, stated Mr. Kennedy had fallen ill and passed away, and Ms. Kennedy didn't understand the renewal process and let it lapse until the final paperwork came through, she contacted the office. Alec stated the land was still being farmed, but will do an inspection this summer to confirm

Action

Motion by Charles E. Walder, seconded by James W. Dvorak to reinstate CAUV to parcel 18-048600.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield and James W. Dvorak.
Motion carried.*

32-070300 George & Esther White, filed by Owner.

Present Esther White, owner. Ms. White was sworn in by Auditor Walder and a picture of the subject property was verified. Auditor Walder noted for the record that the owner is seeking re-instatement to the CAUV program.

Ms. White stated that her husband is ill, and she didn't understand the process and notified the office. Ms. White stated the land is still being farmed.

Alec Richmond, a CAUV Specialist for Geauga County Auditor's office stated he believes the land is still being farmed and will do an inspection this summer to confirm.

Action

Motion by Caroline Mansfield, seconded by James W. Dvorak to reinstate CAUV to parcel 32-070300.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield and James W. Dvorak.
Motion carried.*

Board of Tax Appeals

Parcel: 27-003920

BTA Case: 2024-1367

BOR Case: 624037

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Motion by Charles E. Walder, seconded by Caroline Mansfield, to approve the BTA's decision to assess the property in accordance with the Sale Price of 2021, and recorded in 2022. The BTA orders the property to be valued for Tax Year 2023 as true value of \$915,000.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield and James W. Dvorak.
Motion carried*

Clerical Error: Parcel 15-102198

Assistant Prosecuting Attorney Kristen Rine, brought to the Boards attention a clerical error that occurred in the year 1998. After review of numerous records that go back decades, Assistant prosecuting Attorney Rine, found a letter dated December 29, 1998, from then Auditor Tracy Jemison stated that through a title search they found a remaining parcel of 4 acres. On December 31, 1998, a request was submitted to the Auditor's office seeking to create a new 4-acre parcel. There was not a survey completed.

After the parcel was created, a motion was filed with Probate Court in January of 1999 seeking to reopen the case claiming a 4-acre tract has been newly discovered.

In May of 1999, the parcel was sold by the Executor of the Estate. In July of 1999 a Notice of Claim and Motion for Order Upon Executor Not to Distribute Funds was filed with Probate Court. The motion stated that following the sale, a registered surveyor had surveyed the property and concluded the 4 acres does not exist and the Estate had no land to sell.

The Court recognized through litigation the 4 acres did not exist, and the funds were returned to the buyer. In April of 2022, an Affidavit of Disclaimer of Interest in Real Estate was filed with the Recorders Office stating PPN 15-102198 was not owned by the Estate at the time of execution of the Deed and never acquired title. During the review in 2002, no formal notice regarding the error was communicated to the Auditor's office or Treasurer's office.

Assistant prosecuting Attorney Rine stated that luckily no taxes were ever paid on the parcel. On January 6, 2025, it was determined by the Geauga County Prosecutor's Office, and the Auditor's Office, the parcel was created in error and is hoping the Board of Revision will consider to properly correct the County records and remove the tax lien from the record.

Action

Motion by Charles E. Walder, seconded by James W. Dvorak, acknowledges the parcel was created in error, and finds that a clerical error, ORC 319.35 and 319.36 exists and to correct the County's records in entirety, retire parcel, and remove all charges.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield and James W. Dvorak.
Motion carried*

Remissions/Refunds: See attached List:

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and or refund the following late payments penalties and interest for the second half Tax Year 2023 and 2024 totaling \$287.56 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

Applications denied by the County Treasurer Christopher P. Hitchcock for the last half Tax Year 2023 totaling \$111.54 due to previous late payments.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield and James W. Dvorak
Motion carried.*

E-File Portal

Auditor Walder discussed that the new E-File Portal system is now live on the Auditor's Website. Residents and attorneys have an additional option to now file electronically. Auditor Walder stated this is long overdue and just a handful of counties are E-File capable.

Minutes

Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the minutes from December 30, 2024.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield and James W. Dvorak.
Motion carried.*

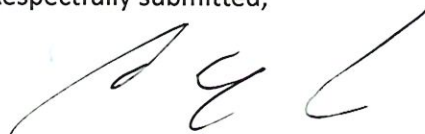
Minutes

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the minutes from January 13, 2025.

*Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the February 26, 2025, BOR meeting at 9:21 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

