

BOARD OF REVISION

The Geauga County Board of Revision met on September 24, 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: Auditor Charles E. Walder, Brittany Pogras and Carolyn Brakey.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, and ADP IT Akshay Raikar.

Present by Microsoft Teams: Natalie Ray

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.

General Business

Approve Minutes

May 7, 2025, AM & PM
 May 21, 2025, AM & PM
 June 9, 2025, AM
 June 11, 2025, AM & PM
 June 25, 2025, AM
 July 30, 2025, AM

Motion by Carolyn Brakey, seconded by Charles E. Walder, to table minutes to make edits. Auditor Walder stated to keep minutes in word document form until Board approves and to add no more than two hearings to an Agenda.

*Voice vote, three ayes. Charles E. Walder, Brittany Pogras, and Carolyn Brakey.
 Motion carried.*

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

Motion by Charles E. Walder, seconded by Carolyn Brakey, to remit and/or refund the following late payment penalties and interest for first and second half Tax Year 2024 totaling \$2,291.84 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, Brittany Pogras, and Carolyn Brakey.
 Motion carried.*

Board of Tax Appeals

Parcel: 11-049400 & 11-049500
 BTA Case: 2025-545
 BOR Case: 2025-B00038 and 2025-B00041
 Carol Smith and Carol Smith & Robert Canfield

It is the decision and order of the BTA that both parcels be valued in accordance with the values set by the BOR for Tax Year 2024.

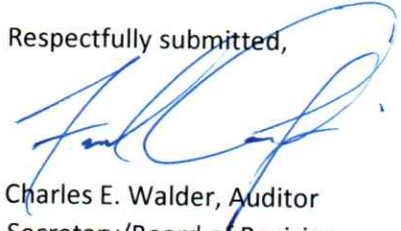
Parcel 11-049400 reduced from \$357,000 to \$325,000 due to a correction to the PRC.
 Parcel 11-049500 to hold its value at \$73,200

Motion by Carolyn Brakey, seconded by Charles E. Walder, to accept the decision from the BTA pertaining to BOR cases 2025-B00038 and 2025-B00041.

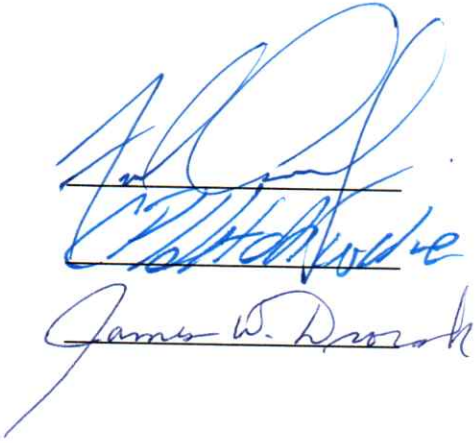
*Voice vote, three ayes. Charles E. Walder, Brittany Pogras, and Carolyn Brakey.
Motion carried.*

Being no further business to conduct it was moved by Carolyn Brakey and seconded by Charles E. Walder to adjourn the September 24, 2025, BOR meeting at 9:07 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



Carolyn Brakey
James W. Drazak