

BOARD OF REVISION

The Geauga County Board of Revision met on October 15, 2025, at 9:00 AM in a Special 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 and James W. Dvorak

Also Present: Deputy Auditor Rachel Blystone, Chief Operating Officer Pam McMahan, Senior Government Advisor Natalie Ray, and ADP IT Akshay Raikar.

Present by Microsoft Teams: No one on 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.

General Business

29-044510 James M. Breitenbach

As county auditor, pursuant to the discretion afforded me in Revised Code section 323.153 (C)(3) and at the request of James M. Breitenbach, titled owner of PPN: 29-044510, am seeking recoupment of the unpaid taxes for Tax Year 2021 through Tax Year 2024 as a result of the owner-occupancy tax reduction applied to PPN: 29-044510 for those years. The total amount of the recoupment is \$1,494.25 including penalty and interest. This recoupment charge was communicated to James M. Breitenbach, the titled owner of PPN: 29-044510 and Mr. Breitenbach indicated he will pay recoupment charge in its entirety in the amount of \$1,494.25. The breakdown of the owner-occupancy reduction, penalty and interest is as follows:

For Tax Year 2021 through Tax Year 2024 the penalty is \$497.84.

For Tax Year 2021 through Tax Year 2024 the interest is \$123.61.

For Tax Year 2021 through Tax Year 2024 the owner-occupancy reduction is \$872.80.

The summary of this action taken by the Geauga County Auditor and the Board of Revision concludes that James M. Breitenbach, titled owner of PPN: 29-044510, does not have or earn the State of Ohio owner-occupancy tax reduction and/or credit for Tax Year 2021 through Tax Year 2025 and continuing into any future year.

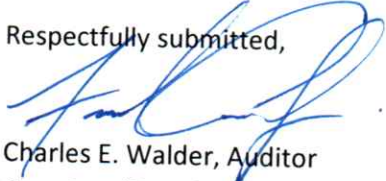
Action

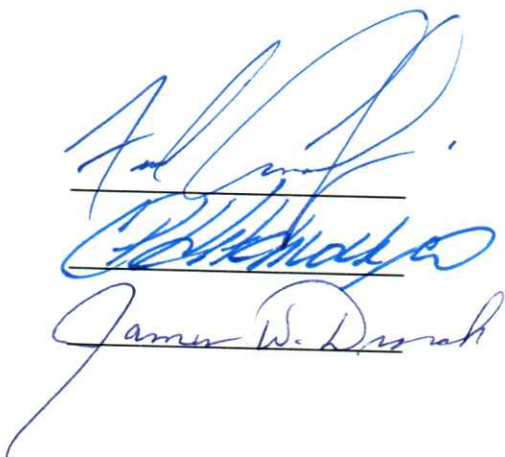
Motion by James W. Dvorak, seconded by Charles E. Walder, to seek recoupment from James M. Breitenbach and remove the owner-occupancy tax reduction for Tax Years 2021 through 2024.

*Voice vote, two ayes. Charles E. Walder and James W. Dvorak.
Motion carried.*

There was no further business to conduct there was a motion by Charles E. Walder to adjourn the September 24, 2025, BOR meeting at 9:03 AM.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision


Rachel Blystone
Pam McMahan
James W. Dvorak