

## **BOARD OF REVISION**

The Geauga County Board of Revision met on October 30, 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: Deputy Chief Administrator Frank Antenucci, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, Senior Government Advisor Natalie Ray, and ADP IT Akshay Raikar.

Present by Microsoft Teams: Tracy Rahimi and Pam McMahan.

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**

#### **Real Property Abstract**

Motion by Caroline Mansfield, seconded by James W. Dvorak, to approve the Geauga County's 2025 Real Property Abstract in the aggregate amount of \$4,587,411,780 as prepared by the Geauga County Auditor and to submit to the Ohio Department of Taxation for approval.

2024 Abstract	4,549,163,930
Destroyed or Demolished Buildings	-1,483,900
Changes in Minerals (Oil & Gas)	+23,850
New Construction	+37,930,155
Changes from Board of Revision, Tax Appeals or Courts	-1,516,410
Changes in Exempt Property	+1,385,210
Personal- Change from or to Real Property	0
All Reclassified Real Property	+74,040
CAUV Loss & Recoupment	+707,570
Omitted Property	+280,830
Annexation	0
Miscellaneous	+101,820
Reappraisal, Update or Annual Equalization	+744,685
Total 2025 Real Property Value	4,587,411,780

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.  
Motion carried.*

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

Motion by James W. Dvorak, seconded by Caroline Mansfield, to remit and/or refund the following late payment penalties and interest for first and second half Tax Year 2024 totaling \$20,444.16 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 James W. Dvorak.  
Motion carried.*

Minutes

Motion by Frank Antenucci, seconded by Caroline Mansfield to approve the minutes listed below:

- 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
- September 10, 2025, AM
- September 24, 2025, AM
- October 15, 2025, AM

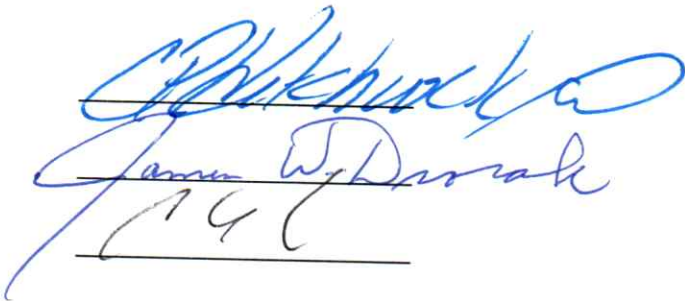
*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.  
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the October 30, 2025, BOR meeting at 9:07 AM.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision



Three handwritten signatures in blue ink are present. The top signature is the most prominent and appears to be 'Frank Antenucci'. Below it is a signature that looks like 'James W. Dvorak'. The bottom signature is a stylized 'C' followed by 'M', likely 'Caroline Mansfield'. Each signature is written over a horizontal line.