

BOARD OF REVISION

The Geauga County Board of Revision met on January 12, 2026, at 11:06 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: Geauga County Auditor Charles E. Walder, 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, ADP IT Akshay Raikar, Chief Operating Officer Pam McMahan, Appraiser Tim Severovich, Deputy Chief Administrator Frank Antenucci, Geauga County Prosecutor James Flaiz, and Deputy Treasurer Lori Hurley.

Present by Microsoft Teams: No one was on Teams.

Tax Year 2025 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

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

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for the second half Tax Year 2024 totaling \$3,409.82 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, Caroline Mansfield, and James W. Dvorak.
Motion carried.*

Minutes

Motion by Caroline Mansfield, seconded by James W. Dvorak, to approve the minutes from October 30, 2025.

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

Board of Tax Appeals

Parcel: 19-069430
BTA Case: 2025-545
BOR Case: 2025-B00046
Trisina LLC

It is hereby stipulated and agreed by all parties that the fair market value of the property beginning January 1, 2024, will now be \$1,200,000. Land at \$416,200, Building changes to \$738,800 for a new value of \$1,200,000, and will be remanded to the Auditor/Fiscal Officers for approval.

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

BOR Stats for Tax Year 2024

BOR HEARINGS FOR RESIDENTS: 14 HEARINGS

CASES	85
PARCELS	101
HEARD	52
WITHDRAWN	4
PASS THROUGHHS	29
CAUV REINSTATEMENTS	9
CHANGED VALUE	65
VALUES REDUCED	63
VALUES INCREASED	2

NO VALUE CHANGE	36
BTA'S FILED	3

(1 RULED IN OUR FAVOR; 1 STIPULATION and 1 STILL PENDING)

BOARD MEMBERS IN ATTENDANCE FOR RESIDENT HEARINGS

BOARD MEMBERS CHANGED WHEN THERE WERE AM & PM HEARINGS

AUDITOR	CHARLES E WALDER	12
ALTERNATES	KATE JACOB	1
	PAM MCMAHON	2
	FRANK ANTENUCCI	1
TREASURER	CHRISTOPHER P HITCHCOCK	9
ALTERNATES	CAROLINE MANSFIELD	8
	DONNA BORSI	1
	BRITTANY POGRAS	1
COMMISSIONER	JAMES W DVORAK	6
ALTERNATES	LINDA BURHENNE	7
	CAROLYN BRAKEY	2

BOR HEARINGS NO RESIDENTS: 5 HEARINGS - BOARD MEMBERS IN ATTENDANCE

AUDITOR	CHARLES E WALDER	4
ALTERNATE	FRANK ANTENUCCI	1
TREASURER	CHRISTOPHER P HITCHCOCK	0
ALTERNATE	CAROLINE MANSFIELD	3
	BRITTANY POGRAS	1
COMMISSIONER	JAMES W DVORAK	3
ALTERNATE	CAROLYN BRAKEY	1

Auditor Walder stated that he had heard from the tax commissioner that they will be moving Geauga County's sexennial from 2029 to 2030. Auditor Walder stated the sexennial years are designed so all counties do not conduct them at the same time, they are staggered. Auditor Walder stated that Geauga is a lead county and is in the first group to conduct them and followed by a second and third group. This way everyone will cycle through. Commissioner Dvorak noted, so a 1/3 are conducted at a time. Auditor Walder stated that it is the goal, however, the first group had roughly 70% of the counties, therefore by changing some of the counties to the second or third group, it should level the field to prevent a large spike in the first year. Auditor Walder stated, Geauga County will have an additional year before taxpayers will see a significant change.

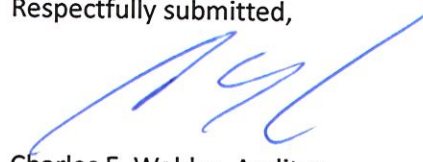
Commissioner Dvorak asked, why didn't Columbus just say a year before the sexennial just give everyone a 5% increase and have a plan, instead having the state government create the problem and now wanting the local government to fix it. Auditor Walder stated there is no question that the legislature has sat on their hands for thirty-five plus years, not taking significant action about how disproportionate property taxes are collected, especially for the schools. It has been deemed unconstitutional for a long time, with little to no steps to correct that. Auditor Walder stated the remedies that have been passed with five house bills don't seem to have an immediate reduction. Senior Government Advisor, Natalie Ray, stated taxpayers will see some relief in the second half of this year, but only residents within a school district that are close to the 20-mil floor, but again, it will not be a huge amount. Ms. Ray stated the next change will be next year when owner occupied credit and non-business credit are switching places, but that will cause a slight increase. Auditor Walder stated that certain levies effective January 1, 2026, are banned, which include emergency and substitute levies that schools can no longer include, and townships and other taxing authorities cannot have replacement levies. Auditor Walder stated that is a step in the right direction.

Auditor Walder stated he feels a lot of people are looking at November and seeing if the initiative to abolish property taxes are passed and will then decide whether or not they're going to do anything. Auditor Walder asked Prosecutor Flaiz what could happen for those who have borrowed money and have used certain things as collateral. Prosecutor Flaiz stated there is a United States Supreme Court case law that you cannot change the rules after the fact, meaning when money has been secured or the security for borrowing is based on tax revenue, if they remove the tax revenue, they should still be able to collect that tax revenue to support the borrowing. Auditor Walder stated there is a lot of thinking that needs to be done and not sure everybody is taking it as seriously as they should. Auditor Walder stated the county itself has embarked on a plan to consider what if scenarios, but it is still in the infancy stage.

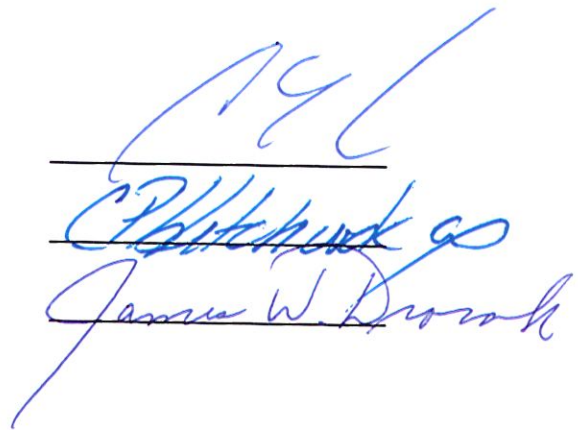
Auditor Walder asked if anyone had any additional questions, and appraiser Severovich asked with the moving of the sexennial, would that put the county in line with Cuyahoga County to help the residents in Chagrin Falls. Auditor Walder stated it would help them along with South Russell residents who felt the huge hit twice.

Being of no further business to conduct, it was moved by Caroline Mansfield to adjourn January 12, 2026, Special BOR meeting at 11:28 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision



James W. Drosach