

BOARD OF REVISION

The Geauga County Board of Revision met on February 25, 2026, 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, Deputy Auditor Rob Stanton, ADP IT Akshay Raikar, Chief Operating Officer Pam McMahan, and Deputy Chief Administrator Frank Antenucci.

Present by Microsoft Teams: Resident, Jamie Perse and Senior Government Advisor Natalie Ray

Tax Year 2025 Valuation Complaints Formal Hearings begin as Scheduled.

Let the record note the hearings are digitally recorded.

01-090800 Jaroslava Siman, filed by Owner

Present, Kim Kolai, attorney for owner Jaroslava Siman. A picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to be reinstated to the CAUV program.

Ms. Kolai stated that Ms. Siman's son was looking to sell the land and wasn't sure if the CAUV was in place. Deputy Auditor Benton stated, the CAUV was not filed, but as he was going through paperwork, found Ms. Siman's paperwork and wasn't sure how it was missed, and that is how it was removed from the program. Deputy Auditor Benton stated he looked at aerials and it appears the land is still being farmed. Ms. Siman would have qualified last year, and she should be back on the CAUV program.

Auditor Walder apologized for the error and asked the Board if they were ready to make a decision.

Action

Motion by James W. Dvorak, seconded by Charles E. Walder to reinstate CAUV to parcel 01-090800 for Tax Year 2025.

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

12-066980 & 12-095115 Jamie & Jason Perse, filed by Owner

Present, Jamie Perse, by Microsoft Teams. Ms. Perse was sworn in by Auditor Walder, and a picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to be reinstated to the CAUV program.

Deputy Auditor Jon Benton stated that their notices that were sent by mail were returned to our office, stating unable to forward and another notice that still hasn't been delivered or returned back to our office. Deputy Auditor Benton stated he reviewed aerials from last year, and it appears the land is still being farmed. Deputy Auditor Benton stated his recommendation is for the land to be reinstated. Ms. Perse agreed with Deputy Benton's statement.

Action

Motion by Caroline Mansfield, seconded by James W. Dvorak, to reinstate CAUV to parcels 12-066980 and 12-095115 for Tax Year 2025.

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

18-035800 Donald Howells, filed by Owner

Mr. Howells was not present nor a representative for the owner. A picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to be reinstated to the CAUV program.

Deputy Auditor Benton stated the renewal paperwork was sent out but was never delivered to the owner. The paperwork was returned to our office stating illegible for the address, however, it was a typed letter and it was

legible. Deputy Auditor Benton stated he reviewed aerals from 2024 and 2025, and the land was actively being farmed, and his recommendation is to reinstate the parcel to the CAUV program.

Action

Motion by Charles E. Walder, seconded by Caroline Mansfield to reinstate CAUV to parcel 18-035800 for Tax Year 2025.

*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 Organizational minutes from January 12, 2026.

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

Minutes

Motion by Charles E. Walder, seconded by James W. Dvorak, to approve the Special meeting minutes from January 12, 2026.

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

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

Motion by Charles E. Walder, seconded James W. Dvorak to remit and/or refund the following late payment penalties and interest for first and second half Tax Year 2024 totaling \$2,269.10 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.*

26-140900 Donna Leffler, Owner Occupancy Credit- Clerical Error

After reviewing records concerning PPN 26-140900, the Auditor’s office finds that a clerical error, ORC 319.35 exists. Consequentially, we are bringing this matter before the Geauga County Board of Revision for consideration so the County’s records can be properly corrected by reinstating Owner Occupancy for Tax Years 2024 and 2025.

Action

Motion by Charles E. Walder, seconded by James W. Dvorak to reinstate the Owner Occupancy Credit to parcel 26-140900 for Tax Years 2024 and 2025.

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

Being of no further business to conduct, it was moved by Caroline Mansfield to adjourn the February 25, 2026, BOR meeting at 9:18 A AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

