

BOARD OF REVISION

The Geauga County Board of Revision met on March 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, Treasurer Christopher P. Hitchcock, and County Administrator Amy Bevan.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Jon Benton, Chief Operating Officer Pam McMahan, Deputy Auditor Rob Stanton, Appraiser Tim Severovich, and Akshay Raikar.

Present by Microsoft Teams: Senior Government Advisor Natalie Ray.

Tax Year 2025 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.

11-061300 JDRE Holdings III LLC, filed by Owner.

Motion by Charles E. Walder, seconded by Amy Bevan, to accept the withdrawal of the complaint.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

15-101805 Suni Simmonds, filed by owner.

Motion by Amy Bevan, seconded by Christopher P. Hitchcock, to reinstate CAUV to parcel 15-101805 based on the evidence presented.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

16-078696 Jonathon Burkholder, filed by owner.

Motion by Christopher P. Hitchcock, seconded by Charles E. Walder, to not re-instate the parcel back to CAUV, based on the evidenced presented.

*Voice vote, three ayes. Charles E. Walder, Christopher p. Hitchcock, and Amy Bevan.
Motion carried.*

26-074500 John & Joseph Horrigan, filed by owner.

The owner, nor a representative were present. Auditor Walder shared a picture of the subject property. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$192,210 yet the owner feels it is worth \$155,510 based on the removal of an improvement.

Appraiser Severovich stated that according to the complaint form when the dwelling was demolished, it would have a reduction of seventy-five percent. Appraiser Severovich stated that a pole barn is on the property and holds value, along with land value. Appraiser Severovich stated his recommendation based on that would be \$171,000. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Charles E. Walder, seconded by Amy Bevan, to reduce the Tax Year 2025 Market Value from \$193,210 to \$132,980 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

29-051800 Lake Louise Association, filed by Owner.

The owner, Edward Corrigan, was present. Auditor Walder shared a picture of the subject property. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$8,200 yet the owner feels it is worth \$2,400 and asked the owner to explain to the Board why the value should be reduced.

Mr. Corrigan stated there was a log cabin constructed in the 1950s as a hunting lodge. In its current state it was badly damaged and hazardous, especially since the adolescents in the neighborhood would hang out in it, as a result of that, the association decided to tear it down last year.

Appraiser Severovich stated, with the demo, based on the time frame of removal he would recommend a 50% reduction in value, and remove the balance next year.

Auditor Walder stated, Since it was a nuisance and it was destroyed the full amount could be removed. No further questions from the Board.

Action

After a review of the testimony and the information available, there was a Motion by Christopher P. Hitchcock, seconded by Amy Bevan, to reduce the Tax Year 2025 Market Value from \$8,200 to \$132,980 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

Remissions/Refunds: See attached List:

Motion by Charles E. Walder, seconded by Amy Bevan, to remit and or refund the following late payments penalties for the first and last half of Tax Year 2024 totaling \$7,470.62 due to reasonable cause and not willful neglect and based upon the recommendations of the County Treasurer Christopher P. Hitchcock.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

BTA

Upon consideration of the stipulation jointly filed, it was remanded to the Auditor's office to correct the tax records. The settlement will not affect exemption percentages for Tax Years 2023, 2024, or 2025. It was agreed by the parties that the new fair market value would be implemented.

Motion by Christopher P. Hitchcock, seconded by Amy Bevan to approved the new fair market value for tax years 2023, 2024, and 2025 of a total of \$51,750,000.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

Clerical Error

After reviewing records concerning PPN 11-307000, the Auditor's Office finds that a clerical error, ORC 319.35 exists. This error can be corrected by the county auditor from the inspection or examination of documents in the Auditor's office showing the absence of the pole barn beginning in 2017. Consequentially, we are bringing this matter before the Geauga County Board of Revision for consideration so that the county's records can be properly corrected by removing the pole barn from the tax duplicate for Tax Years 2021-2025 forward.

Motion by Amy Bevan, seconded by Christopher P. Hitchcock, to correct county records for Tax Years 2021-2025 by removing the pole barn from the tax duplicate.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and Amy Bevan.
Motion carried.*

Minutes

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to approve the minutes from the Board of Revision hearing on February 25, 2026.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock and Amy Bevan.
Motion carried.*

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the March 25, 2026, BOR meeting at 9:43 AM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision