

BOARD OF REVISION

The Geauga County Board of Revision met on Wednesday, April 8, 2026, at 12:00 P.M. 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, Treasurer Christopher P. Hitchcock, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie, Chief Operating Officer, Pam McMahan, Appraiser Tim Severovich and IT specialist Akshay Raikar.

Present by Microsoft Teams: Senior Government Advisor, Natalie Ray, Scott Tincher, and David Seed.

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.

20-071023 & 20-071024 Belinda Ramski-Jones, filed by Owner.

Present Belinda Ramski-Jones, owner. Ms. Ramski-Jones was sworn in by Auditor Walder, and a picture of the subject property was verified. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$67,360, yet the owner feels it is worth \$23,580 and asked them to explain to the Board why the value should be reduced.

Ms. Ramski-Jones stated the properties were given to her as a gift from her father. The parcels will be going to her children when they are ready to build their homes stated Ms. Ramski-Jones. Ms. Ramski-Jones stated the land is vacant, and there are not any improvements. Ms. Ramski-Jones stated there was word of taking away her ingress and egress and wasn't sure why that would happen since that land lock the properties.

Auditor Walder asked Ms. Ramski-Jones if Deer Lane was a dedicated road. Ms. Ramski-Jones stated it was a private road. Auditor Walder noted that a parcel not improved off of a private road may have a different value than one on a dedicated road. Appraiser Severovich agreed.

Appraiser Severovich stated the deed shows an easement for ingress, egress, and public utilities.

Treasurer Hitchcock stated to Ms. Ramski-Jones that once building commences, the value will raise on the parcels. Ms. Ramski-Jones understood. 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 Christopher P. Hitchcock to reduce the Tax Year 2025 Market Value from \$40,000 to \$14,000 for parcel 20-071023 and to reduce the Tax Year 2025 Market Value from \$27,360 to \$9,500 for parcel 20-071024 based on testimony and information provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

22-026214 Goffredo Piciacchia filed by Owner.

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to reduce the Tax Year 2025 Market Value from \$377,700 to \$350,000 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

23-189400 John McDonald, filed by Owner.

The owner, nor a representative were present. David Seed, attorney for West Geauga Local Schools was present by Microsoft Teams. 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 \$655,940 yet the owner feels it is worth \$450,000.

Auditor Walder stated the owner filed a complaint but was not present. Auditor Walder read what the owner placed on the complaint form. The property tax increased by 70% since I bought the home in 2022. His home has three bedrooms, not four listed on the tax website. He has plywood floors, kitchen has no cabinets, and home has a dirt floor crawlspace. The house was built in the 1860's and is in poor condition and needs many repairs to be taxed at such a progressive rate. The value is in the land, and the outbuildings are for CAUV use for production of commercial agriculture products.

Attorney Seed stated it is difficult to know what actually transpired with the sale since the resident isn't present, and there wasn't any evidence presented. Attorney Seed stated, questions would have been there any farm equipment with the sale; or anything other than normal appliances that may have been included with the sale.

Auditor Walder stated that the records would be corrected to show the number of bedrooms. Auditor Walder stated that the listing that was submitted by the in-house appraiser does show flooring and cabinets in the home, even though the resident stated there were not. Auditor Walder stated, since the purchase a new barn and canopy were installed. Auditor Walder stated he took the tax value of the property in 2022 and compared it to 206, and that represented a 58% change of tax. Auditor Walder also stated the residents' first effective tax bill would have been in 2023, and the change in value only represented a 39.6% change, during the sexennial.

Attorney Seed stated the home has 56 acres, and the property was purchased for \$650,000 and the School Board is looking to hold its value since he cannot question the resident if any farm equipment, tools and supplies were part of the sale. No further questions from the Board.

Action

Motion by Christopher P. Hitchcock, seconded by James W. Dvorak, to not change the value for Tax Year 2025 Market Value of \$655,940 on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, , and James W. Dvorak.
Motion carried.*

25-001811 Two Ducks & A Hammer filed by Owner.

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to reduce the Tax Year 2025 Market Value from \$180,120 to \$162,100 based on information that was provided.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

30-095778 Et Al Great Sand, filed by Owner.

Present, Scott Tincher by Microsoft Teams, representative for the owner. Mr. Tincher was sworn in by Auditor Walder, and a picture of the subject property was verified. Auditor Walder noted for the record that the complaint form was submitted for not complying by the deadline for CAUV renewal.

Auditor Walder stated a series of two certified documents that were sent and signed by an individual that the renewal forms were received by their office.

Mr. Tincher stated the receptionist, Darcy Lesher did in fact sign for the certified mailers. Mr. Tincher stated he isn't contesting the information but wanted to explain the situation. Mr. Tincher forwarded the information to the tax accountant team, the plant manager and the director of Land management. Mr. Tincher thought the renewals were being taken care of since he sent them all the information along with the renewals. Mr. Tincher stated he reached back out in December to his team, and realized it still was not dealt with appropriately.

Auditor Walder asked Natalie Ray, the Senior Government Advisor about the statute. Ms. Ray stated it is a statutory provision, and the Board needs to note if good cause exists to consider reinstatement of CAUV, and if not, the recoupment is for three years and cannot depict only one year to be recouped. No further questions from the Board.

Action

Motion by Charles E. Walder, seconded by Christopher P. Hitchcock, to not reinstate parcels 30-095778, 30-083800, 30-095779, 30-095572, 30-070900, 30-083900, 30-095813, and 30-095926 back to CAUV.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, , and James W. Dvorak.
Motion carried.*

General Business

Remission/Refunds

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2024 and first half Tax Year 2025 totaling \$2,803.40 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, Christopher P. Hitchcock, and James W. Dvorak.
Motion carried.*

06-066700 Clerical Error

After reviewing the records concerning PPN 06-066700, the Auditor’s Office finds that a clerical error, ORC 319.35 exists. This error occurred from the value being placed as an incorrect line item in Taz Year 2024. Consequently, bringing this matter before the Geauga County Board of Revision for consideration so that the County’s records can be properly correct. Asa result, a refund was generated for Tax Year 2024 and needs approval from the Board of Revision.

Action

Motion by James W. Dvorak, seconded by Christopher P. Hitchcock, to make the correction to the County’s records and issue a refund to the owner based on that correction.

*Voice vote, three ayes. Charles E. Walder, Christopher P. Hitchcock, , and James W. Dvorak.
Motion carried.*

Being no further business to conduct it was moved by Linda Burhenne to adjourn the April 8, 2026, BOR hearing at 1:12 P.M.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision