

BOARD OF REVISION

The Geauga County Board of Revision met on April 22, 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 County Commissioner James W. Dvorak.

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

Present by Microsoft Teams: Senior Government Advisor Natalie Ray, residents, John Foglio, and Andrew Rowley.

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.

01-000600 & 01-117447 Andrew Rowley, filed by Owner. Case heard with Estate of Ivy Martin Almy.

Andrew Rowley, owner, present by Microsoft Teams. Present, Scott Vetri, representative of previous owner, by Microsoft Teams. Mr. Rowley and Mr. Vechery were sworn in by Auditor Walder. Auditor Walder shared a picture of the subject property and noted for the record, the owner has stated just cause exists to be re-instated to the CAUV program.

Mr. Rowley stated that during the closing process on the property the deadline expired to renew the CAUV. Mr. Rowley assumed the CAUV paperwork was turned in on time since paperwork for the sale stated it had CAUV, and Mr. Rowley as the new owner, signed a paper stating they would continue to farm. Mr. Rowley stated once he received paperwork on the recoupment that was due, that he realized the previous owner did not send in the required paperwork.

Mr. Vechery stated his aunt, Ivy, who passed away, was the previous owner of the farm, and it did have CAUV. Mr. Vechery stated with his aunt passing, the family was unaware the paperwork had not been submitted.

Auditor Walder asked Jon Benton, the Deputy Auditor who handles the CAUV department, if a new application had been submitted. Jon replied yes one was submitted. Mr. Benton also stated, upon reviewing the status of the final notices that were sent to the previous owner, the tracking shows they were not delivered.

Senior Government Advisor Natalie Ray stated that good cause needs to exist for reinstatement, and the letters still show it is with the post office. 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 James W. Dvorak, to reinstate CAUV for the Tax Year 2025 based on ORC 5713.351 for good cause.

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

01-000600 Estate of Ivy Martine Almy, filed by Owner. Case heard with Andrew Rowley.

Present, Scott Vechery, representative of previous owner. Present, Andrew Rowley, current owner, by Microsoft Teams. Mr. Rowley and Mr. Vechery were sworn in by Auditor Walder. Auditor Walder shared a picture of the subject property and noted for the record, the owner has stated just cause exists to be re-instated to the CAUV program.

Mr. Rowley stated that during the closing process on the property the deadline expired to renew the CAUV. Mr. Rowley assumed the CAUV paperwork was turned in on time since paperwork for the sale stated it had CAUV, and Mr. Rowley as the new owner, signed a paper stating they would continue to

farm. Mr. Rowley stated once he received paperwork on the recoupment that was due, that he realized the previous owner did not send in the required paperwork.

Mr. Vechery stated his aunt, Ivy, who passed away, was the previous owner of the farm, and it did have CAUV. With her passing, the family was not aware the paperwork was not submitted.

Auditor Walder asked Jon Benton, the Deputy Auditor who handles the CAUV department, if a new application had been submitted. Jon replied yes one was submitted. Mr. Benton also stated, upon reviewing, the status of the final notices that were sent out to the previous owner that they were never delivered to the owner last year.

Senior Government Advisor Natalie Ray stated that good cause needs to exist for reinstatement, and asked Jon was there an issue with the notice getting to previous owner. Jon stated yes, the letter still shows it is with the post office. 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 James W. Dvorak, to reinstate CAUV for the Tax Year 2025 based on ORC 5713.351 for good cause.

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

02-421032 Canyon Manor INC, filed by Owner

Motion by Charles E. Walder, seconded by James W. Dvorak, to reduce the Tax Year 2025 Market Value from \$160,400 to \$145,000 based on testimony and information provided of the sale.

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

03-017800 Tim Scarl, filed by Owner

Motion by Charles E. Walder, seconded by Caroline Mansfield, to reduce the Tax Year 2025 Market Value from \$849,900 to \$765,000 based on testimony and information provided with an appraisal.

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

06-120984 John Foglio, filed by Owner

John Foglio, owner, was present by phone call. Mr. Foglio 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 \$1,315,400 yet the owner feels it is worth \$1,010,800 and asked the owner to explain to the Board why the value should be reduced.

Mr. Foglio stated he purchased the property in June of 2023 for \$1,010,800 in an arm's length transaction through a real estate agent.

Auditor Walder asked if the mortgage company provided a loan since the conveyance stated considerable cash was put down. Mr. Foglio stated the cash was borrowed from a family member. Auditor Walder asked Mr. Foglio if he retained an appraisal at any time. Mr. Foglio stated he didn't think it was needed.

Appraiser Severovich stated the property was sold through a private selling company for 1.1 million dollars, then the current owner just purchased it for \$1,010,800. Appraiser Severovich stated at \$162.00 per square foot, similar homes in Chardon sold around \$200.00 per square foot range. Those homes are smaller but in better condition than the subject property. Appraiser Severovich stated that since the property was sold as a foreclosure and not being considered an arm's length transaction, he could not recommend a change in value.

Auditor Walder asked Mr. Foglio if he purchased the home through a bank. Mr. Foglio stated no, from a real estate agent. Auditor Walder asked Mr. Foglio if he believed it was a distressed sale. Mr. Foglio stated the property was not in good shape but doesn't know what a distressed sale entails. Auditor Walder stated, a distressed sale is not typically on the open market but sold through a leverage by either a financial institution or the sheriff. Mr. Foglio stated he went through an agent. Auditor Walder asked Mr. Foglio, then to your knowledge a bank was not being incentivized to move the product. Mr. Foglio

stated no. Auditor Walder stated that it appears it was sold first from an online auction, which Huntington purchased. Then possibly moved to a realtor for the auction. 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 Caroline Mansfield to reduce Tax Year 2025 market value from \$1,315,400 to \$1,010,800 based on testimony provided.

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

11-075200 Burris Property LLC, filed by Owner

Present, Michael Gatto, the owner. Mr. Gatto 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 \$551,200 yet the owner feels it is worth \$415,000 and asked the owner to explain to the Board why the value should be reduced.

Mr. Gatto stated the reason he has the value \$5,000 less than purchase price was due to paying for the closing costs. Mr. Gatto stated that he did pay \$420,000 for the property. He stated it had been on the market for over a year, had numerous price reductions and submitted an offer, but was rejected. Mr. Gatto stated that after some time, he made another offer, and it was accepted. Mr. Gatto stated the property had been called the Burris property for years, and he named it Burris Property LLC when it was purchased. Auditor Walder thanked Mr. Gatto for clarifying.

Auditor Walder wanted to clarify the closing monies as the contract sale price stated \$420,000; and settlement charges of \$5,800 in addition. Mr. Gatto stated that was why he removed \$5,000 from the sale price on the complaint form due to paying all the closing costs. Mr. Gatto stated it is insignificant that the \$420,000 if that is protocol. Auditor Walder asked Mr. Gatto if he would amend the complaint form to the sale price, and Mr. Gatto stated yes he would. 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 Caroline Mansfield to reduce Tax Year 2025 market value from \$551,200 to \$420,000 based on the sale price.

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

16-078580 Raymond Byler, filed by Owner

Motion by Charles E. Walder, seconded by Caroline Mansfield, to reduce the Tax Year 2025 Market Value from \$479,600 to \$413,700 based on information provided on cost figures.

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

28-014400 Alina Slavic & Phillip Grimaldi, filed by Owner

Motion by Charles E. Walder, seconded by Caroline Mansfield, to reduce the Tax Year 2025 Market Value from \$320,000 to \$295,000 based on information provided on the sale.

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

30-000500 Lewis Allen, filed by Owner

The owner, nor a representative was present. A picture of the subject property was verified. Auditor Walder noted for the record that the owner was looking to have the property reinstated to CAUV.

Deputy Auditor Jon Benton, who runs the CAUV department stated he was notified by the owner's son that his father was currently diagnosed with Alzheimer's which caused him to miss the renewal deadline. No further questions from the Board.

Action

Motion by Charles E. Walder, seconded by Caroline Mansfield, to reinstate CAUV for the Tax Year 2025 based on the ORC 5713.351 for good cause.

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

General Business

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 half of Tax Year 2025 totaling \$2,511.34 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, Caroline Mansfield, and James W. Dvorak
Motion carried.*

Minutes

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

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

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the April 22, 2026, BOR meeting at 9:42 AM.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

