

BOARD OF REVISION

The Geauga County Board of Revision met on Thursday, June 4, 2026, at 10:31 A.M. for a Special Hearing 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, Chief Deputy Treasurer Caroline Mansfield and Commissioner James W. Dvorak, arrived at 10:37 A.M.

Also Present: Deputy Auditor Bonnie McKenzie, , Appraiser Tim Severovich, Deputy Auditor Rob Stanton, and IT specialist Akshay Raikar.

Present by Microsoft Teams: Attorney Robert Brindza, Raymond Miller Jr., and Christopher P. Hitchcock.

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.

18-091392 AM Seamless Gutters filed by Owner.

Present Raymond Miller Jr, owner, present by Microsoft Teams. Attorney Robert Brindza, representing Cardinal Board of Education. Mr. Miller 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 \$552,450 yet the owner feels it is worth \$230,000 and asked them to explain to the Board why the value should be reduced. Auditor Walder noted that they are reconvening from a continuation of the hearing from May 20, 2026, and thanked everyone for joining.

Auditor Walder stated that during deliberation from the last hearing, the Board had the same conclusion at the same time that there was some information that was failed to be asked of the owner that could be germane to the board's decision.

Auditor Walder asked Mr. Miller if this building has a full foundation. Mr. Miller replied yes. Auditor Walder asked Mr. Miller to describe to the board what structural components of the building are in existence, such as, does it have septic, water, electric, gas, or restrooms. Mr. Miller stated no septic system, no power. It is off the grid. It is run by a diesel-powered generator, which is natural gas. It is heated with in-floor heat with natural gas boilers. Auditor Walder asked if the natural gas was commercial or bottled. Mr. Miller stated commercial, that it comes off the road. Auditor Walder asked about a restroom. Mr. Miller replied no. Auditor Walder referred to the picture of the building and a white stack and asked if that was for natural gas. Mr. Miller replied there is a wind turbine, and a device since the building is a steel frame, the device takes the service from outside and brings it inside, so they have cell service. Auditor Walder asked if it is a vent stack for wastewater. Mr. Miller replied no.

Attorney Brindza asked Mr. Miller if he owns any adjoining lots to this property. Mr. Miller stated the one behind. Attorney Brindza asked Mr. Miller if the land was improved. Mr. Miller stated no. Is it vacant, asked Attorney Brindza. Yes, replied Mr. Miller. Attorney Brindza asked if there are people in the building working. Mr. Miller stated yes. Attorney Brindza stated to forgive him for asking, but if you have to go, where do you go? Mr. Miller replied there are portable restrooms inside, which is how it was zoned for originally.

Auditor Walder stated he apologized for having to do an additional hearing , but feels everyone understands the reason. 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 the Tax Year 2025 Market Value from \$552,450 to \$230,000 based on testimony and information provided.

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

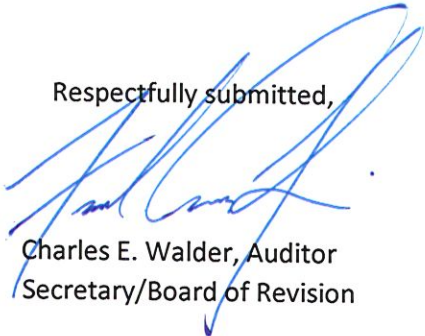
General Business**Remission/Refunds**

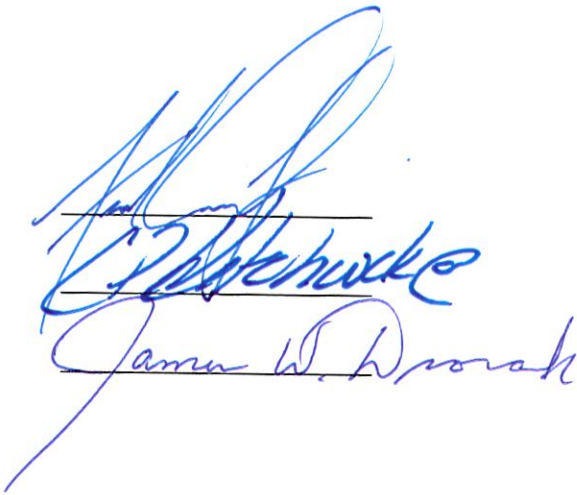
Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2025 totaling \$5,221.96 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

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

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the June 4, 2026, BOR hearing at 10:47 A.M.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision


James W. Dvorak