

## **BOARD OF REVISION**

The Geauga County Board of Revision met on July 8, 2026, at 9:00 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: Deputy Chief Administrator Frank Antenucci, Chief Deputy Treasurer Caroline Mansfield and Commissioner James W. Dvorak..

Also Present: Deputy Auditor Bonnie McKenzie, and IT specialist 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.

## **General Business**

### **Minutes**

Motion by Caroline Mansfield, seconded by James W. Dvorak, to approve the minutes from the Board of Revision hearing on May 20, 2026.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*  
*Motion carried.*

Motion by James W. Dvorak, seconded by Caroline Mansfield, to approve the minutes from the Board of Revision hearing on June 3, 2026.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*  
*Motion carried.*

Motion by Caroline Mansfield, seconded by James W. Dvorak, to approve the minutes from the Board of Revision hearing on June 4, 2026.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*  
*Motion carried.*

Motion by James W. Dvorak, seconded by Caroline Mansfield, to approve the minutes from the Board of Revision hearing on June 9, 2026.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.*  
*Motion carried.*

## **Remission/Refunds**

Motion by Frank Antenucci, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for the first half Tax Year 2025 real estate totaling \$18,291.70 and first half 2026 manufactured home totaling \$7.38 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

Additionally, for first half 2025 real estate tax the treasurer denied \$421.04 for parcel 04-150659 due to applying and granted remission 10/30/2025.

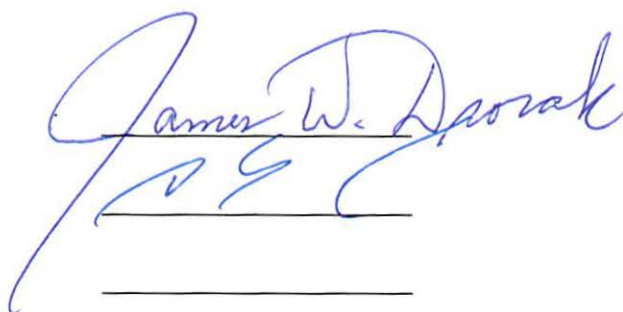
*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and James W. Dvorak.  
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 8, 2026, Special BOR hearing at 9:03 A.M.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'C. Walder', with a long horizontal stroke extending to the right.

Charles E. Walder, Auditor  
Secretary/Board of Revision

A handwritten signature in blue ink, appearing to read 'James W. Dvorak', with a long horizontal stroke extending to the right.