BOARD OF REVISION

The Geauga County Board of Revision met on September 10, 2026, at 12:30 PM for a Special 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: Auditor Charles E. Walder, Treasurer Christopher P. Hitchcock, and Commissioner James W. Dvorak.

Treasurer Christopher P. Hitchcock arrived to the hearing at 12:38 PM.

Also Present: Deputy Auditor Bonnie McKenzie, Senior Government Advisor Natalie Ray, Deputy Auditor Mary Kolcum, and Chief Deputy Auditor/Deputy Chief Administrator Frank Antenucci.

Present by Microsoft Teams: Chief Operating Officer Pam McMahan.

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

Real Property Abstract

Motion by Charles E. Walder, seconded by James W. Dvorak, to approve the Geauga County's 2026 Real Property Abstract in the aggregate amount of $5,485,056,440 as prepared by the Geauga County Auditor and to submit to the Oho Department of Taxation for approval.

2025 Abstract	4,587,411,780
Destroyed or Demolished Buildings	-2,113,660
Changes in Minerals (Oil & Gas)	-193,870
New Construction	+66,387,016
Changes from Board of Revision, Tax Appeals or Courts	+1,550,362
Changes in Exempt Property	-1,090,970
Personal- Change from or to Real Property	0
All Reclassified Real Property	-114,830
CAUV Loss & Recoupment	+1,524,280
Omitted Property	+521,614
Annexation	0
Miscellaneous	+36,970
Reappraisal, Update or Annual Equalization	+831,137,748
Total 2026 Real Property Value	5,485,056,440

Voice vote, two ayes. Charles E. Walder and James W. Dvorak.
Motion carried.

Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for first and second half Tax Year 2025 totaling $17,787.41 due to reasonable cause and not, willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

Voice vote, two ayes. Charles E. Walder and James W. Dvorak.
Motion carried.

Minutes

Motion by James W. Dvorak, seconded by Charles E. Walder to approve the minutes from the Board of Revision hearing on July 8, 2026.

Voice vote, two ayes. Charles E. Walder and James W. Dvorak.
Motion carried.

Clerical Error 02-419520

After reviewing records concerning PPN 02-419520, the Auditor's office finds that a clerical error, ORC 319.35 exists. The owner occupancy credit for TX YR 2024 was not applied to the improvement during the conversion from MVP to ISSG. Consequentially, we are bringing this matter before the Geauga County Board of Revision for consideration, so the county record can be corrected.

Motion by James W. Dvorak, seconded by Charles E. Walder to correct the county's record.

Voice vote, two ayes. Charles E. Walder and James W. Dvorak.
Motion carried.

Being no further business to conduct it was moved by James W. Dvorak to adjourn the September 10, 2026, BOR meeting at 12:39 PM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision

James W. Dvorak