BOARD OF REVISION

The Geauga County Board of Revision met on September 30, 2026, at 9:30 AM 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, Chief Deputy Treasurer Caroline Mansfield, and Commissioner James W. Dvorak.

Also Present: Deputy Auditor Bonnie McKenzie and Chief Deputy Auditor/Deputy Chief Administrator Frank Antenucci.

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

Board of Tax Appeals

Parcel: 11-389153
BTA Case: 2026-777
BOR Case: 2026-B00049
John & Lori Knoble

Motion by Caroline Mansfield, seconded by Charles E. Walder, to acknowledge the order of the BTA. Based on the evidence presented, a qualifying recent and arm's-length sale constitutes the best evidence of a property's value and presumption of value in favor of sale price. It is the decision and order of the BTA that the subject be valued consistently with the value set by the BOR.

Voice vote, three ayes. Charles E. Walder, Caroline Mansfield, 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 $8,312.05 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.

Minutes
Motion by Caroline Mansfield, seconded by James W. Dvorak to approve the special hearing minutes from September 10, 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 September 30, 2026, Special BOR meeting at 9:33 AM.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Board of Revision