

BOARD OF REVISION AGENDA

The Geauga County Board of Revision met on Wednesday, September 7, 2022, at 9:04 a.m. 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 technology and open to the public at the Courthouse Annex location.

Present: County Auditor Charles E. Walder and County Treasurer Christopher P. Hitchcock.

Present: ADP Chief Deputy Administrator Frank Antenucci, Chief Deputy Treasurer Caroline Mansfield, Fiscal Office Manager, Pam McMahan, Deputy Auditor Rachel Blystone, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton, and Appraiser Tim Severovich.

Present by Microsoft Teams: Ron Leyde, Karen Bauernschmidt, Jonathan Broiller, John Bonner, David Rose, Peter Zawadski, Elias Kassouf and Charles E. Walder.

Tax Year 2021 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.

**02-126100 VISION ACQUISITION LLC filed by Kenston LSD; no counter filed by owner**

Present, Attorney, David Rose, representing Kenston LSD on Microsoft teams. The owner, nor a representative was present. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$143,100 yet the School Board feels it is worth \$2,782,000 and asked them to explain to the Board why the value should be increased.

Attorney Rose stated he submitted as evidence the Conveyance Fee Statement and the Deed indicating the Sale of the property in December of 2021. Due to the sale is the reason they are requesting the increase in value.

Treasurer Hitchcock asked Attorney Rose came to find out about the sale. Attorney Rose stated they are engaged by different school districts to review sales within the county, and during that research came across this sale. Treasurer Hitchcock asked Auditor Walder if the county would have picked up this sale, and he said it would have been caught during the revaluation. No further questions from the Board.

**Action**

After a review of the testimony and all other information available there was a Motion by Christopher Hitchcock, seconded by Charles E. Walder to increase the Tax Year 2021 Market Value from \$143,100 to \$2,782,000 based on information provided.

*Voice vote, two ayes. Charles E. Walder and Christopher P. Hitchcock.*

*Motion carried.*

**04-151035 Great Lakes Growers LLC filed by owner; Counter filed by Berkshire LSD**

Present, John Bonner owner, on Microsoft Teams. Present Attorney Jonathan Brollier representing the owner, on Microsoft Teams. Attorney Peter Zawadski representing Berkshire LSD on Microsoft Teams. Auditor Walder swore in John Bonner, the owner of Great Lakes Growers LLC. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$2,026,000 yet the owner feels it is worth \$727,300 and asked them to explain to the Board why the value should be reduced. Auditor Walder stated this hearing is a continuation from August 8, 2022

Attorney Brollier stated he submitted the evidence that was requested by Auditor Walder from the August 8, 2022, hearing. Auditor Walder stated, the Board did receive the documents however, several were redacted. Attorney Brollier stated they objected to the request of information, that it was irrelevant to the case, but sent the documents since the Board requested the information.

Attorney Zawadski asked Mr. Bonner if he had farm machinery. Mr. Bonner stated they have a skid steer, tanks, irrigation pumps and delivery vehicles, but they are not stored in the Greenhouse.

Treasure Hitchcock asked Mr. Bonner if the property was for sale. Mr. Bonner replied no it is not. No further questions from the Board.

**Action**

After a review of the testimony and all other information available there was a Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to hold the value for the Tax Year 2021 Market Value at \$2,026,000 based on information provided.

*Voice vote, 2 ayes. Charles E. Walder, and Christopher P. Hitchcock.*

*Motion carried.*

**06-005120 Timothy J Sidders filed by Resident**

The owner, nor a representative was present for the hearing. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$167,500 yet the resident feels it is worth \$150,750.

Chief Deputy Administrator Antenucci stated he did drive by the home and noted a new roof was needed.

**Action**

After a review of all the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$167,500 to \$150,700 based on information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Caroline Mansfield.*

*Motion carried.*

**06-023910 Charles A DiCillo filed by Resident**

Present, Charles DiCillo, owner. Mr. DiCillo was sworn in by Chief Deputy Administrator Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$128,300 yet the resident feels it is worth \$115,470 and asked them to explain to the Board why the value should be reduced.

Mr. DiCillo presented evidence that included quotes for a new roof and new driveway, that due to the added expense of the new sewer system going in that he would have to defer maintenance on his home. He is going to have to put off doing a new driveway and new roof right now to pay the additional tie in fees.

Chief Deputy Treasurer Mansfield asked if any interior maintenance needed to be attended to. Mr. DiCillo stated he was looking to upgrade electric, which is currently knob and tube. No further questions from the Board.

**Action**

After a review of the testimony and all other information available there was a Motion by Frank Antenucci seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$128,300 to \$92,000 based testimony information provided.

*Voice vote, 2 ayes. Frank Antenucci and Caroline Mansfield.*

*Motion carried.*

**06-040600 Richard W & Lauren C Heinz filed by Resident**

It was moved by Frank Antenucci and seconded by Caroline Mansfield to accept the withdrawal of this complaint.

*Voice vote, 2 ayes. Frank Antenucci and Caroline Mansfield*

*Motion carried.*

**06-058700 Frank & Laura A Tilocco filed by Resident**

The owner, nor a representative was present for the hearing. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$144,300 yet the resident feels it is worth \$129,870.

Chief Deputy Administrator Antenucci not he did not see any noticeable repairs.

**Action**

After a review of information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$144,300 to \$129,800 based on information provided.

*Voice vote, 2 ayes. Frank Antenucci and Caroline Mansfield.*

*Motion carried.*

**06-064400 Robert A Reighard & Denise R McIntosh filed by Resident**

Present Denise McIntosh, owner. Ms. McIntosh was sworn in by Chief Deputy Administrator Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$196,900 yet the resident feels it is worth \$177,210 and asked them to explain to the Board why the value should be reduced.

Ms. McIntosh stated that the main roadway has not been repaired. Loose gravel is on the road and can be difficult to drive on. It also kicks up when driving and will chip the paint on the cars. She also had to have a tree removed due to the tie in and they need to repair the driveway apron that is in disrepair. Water damage in living room to where floor has buckled, she will need to have that addressed. No further questions from the Board.

**Action**

After a review of the testimony and all other information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$196,900 to \$170,000 based on information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Caroline Mansfield.*

*Motion carried.*

**06-086750 Dennis L Jr & Dawn M Perry filed by Resident**

The owner, nor a representative was present for the hearing. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$112,100 yet the resident feels it is worth \$100,890.

Chief Deputy Administrator Frank Antenucci stated he did drive by the residence and noticed the garage roof and soffit was in disrepair and the man door paint was chipping off.

**Action**

After a review of information available there was a Motion by Caroline Mansfield, seconded by Frank Antenucci to reduce the Tax Year 2021 Market Value from \$112,100 to \$95,000 based on information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Caroline Mansfield.*

*Motion carried.*

**06-086800 Marlene A Renick filed by Resident**

Present, Marlene Renick, owner. Ms. Renick was sworn in by Chief Deputy Administrator Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$109,300 yet the resident feels it is worth \$98,370 and asked them to explain to the Board why the value should be reduced.

Ms. Renick stated that she is on Social Security, and this is her only income, and she is worried about the new expenses associated with the new sewer system that was put in place. She does have a stone driveway, but the stones have gradually diminished over the years due to the rain washing it away. She

also is need of new gutters. She has lived in her home for 64 years, is the original owner and does not want to leave her home. No further questions from the Board.

**Action**

After a review of the testimony and all other information available there was a Motion by Frank Antenucci, seconded by Christopher P. Hitchcock to reduce the Tax Year 2021 Market Value from \$109,300 to \$94,900 based on testimony and information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Christopher P. Hitchcock.  
Motion carried.*

**06-088150 Brenda A Begalla filed by Resident**

The owner, nor a representative was present for the hearing. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$138,700 yet the resident feels it is worth \$124,300.

Chief Deputy Administrator Frank Antenucci stated he did drive by the residence and noticed the driveway apron was in disarray and needed to be repaired. No further questions from the Board.

**Action**

After a review of information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$138,700 to \$124,300 based on information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Caroline Mansfield.  
Motion carried.*

**06-105800 Samantha M Union filed by Resident**

The owner, nor a representative was present for the hearing. Chief Deputy Administrator Frank Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$154,900 yet the resident feels it is worth \$139,410.

Chief Deputy Administrator Frank Antenucci stated he did drive by the residence. He did not see any noticeable repairs. No further questions from the Board.

**Action**

After a review of information available there was a Motion by Caroline Mansfield, seconded by Frank Antenucci to reduce the Tax Year 2021 Market Value from \$154,900 to \$139,400 based on information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Caroline Mansfield.  
Motion carried.*

**10-031900, 10-032000, 10-032100, 10-032200, 10-032300, 10-165323, 10-165324, 10-165325, 10-165326 100 Chardon LLC & Cuyahoga Chardon LLC filed by owner; Counter filed by Chardon LSD**

Present, Elias Kassouf representative for the Management Company, on Microsoft Teams. Present Attorney Karen Bauernschmidt representing the owner, on Microsoft Teams. Attorney Peter Zawadski representing Chardon LSD, on Microsoft Teams. Auditor Walder swore in Elias Kassouf. Auditor Walder noted for the record that the Auditor's Office has the parcels in question valued at \$500,000 yet the owner feels it is worth \$250,000 and asked them to explain to the Board why the value should be reduced. Auditor Walder stated this hearing was rescheduled from August 8, 2022, for the late issue of evidence.

Attorney Bauernschmidt asked Mr. Kassouf to state his relationship to the property. He stated he is the Vice President of Care and Management, which is the manager of the building. She also asked him if the financial statements and rent roll submitted for evidence was accurate. Mr. Kassouf replied yes, they were. Attorney Bauernschmidt asked Mr. Kassouf to explain where the property is. He stated that it is on the end of Chardon Square, Chase Bank Building. He stated that it is an older building and hard to

maintain, and unusable space. He stated he believes it is the third floor, and some locations do not have adequate heat.

Attorney Peter Zawadski asked if the property had been for sale in the last 3 years, marketed at all, and if Mr. Kassouf was a certified Appraiser. Mr. Kassouf answered no to all the questions. Attorney Zawadski asked if the company had an offer for \$300,000 would they sell the property. Mr. Kassouf stated he only represents the management company, that it would be up to the owners and would have to go before a Board to vote on.

Treasurer Hitchcock stated that after reviewing previous county values from 2011 that some commercial properties have gone backwards due to Covid and a cooling economy that, he wants to remind everyone that they must establish a value.

Auditor Walder asked Mr. Kassouf if he was aware if anyone had obtained a certified appraisal on this property in recent years? Mr. Kassouf stated no that there was not a need for it based on income levels right now. No further questions from the Board.

**Action**

After a review of information available there was a Motion by Charles E. Walder, seconded by Christopher P. Hitchcock to hold the value for the Tax Year 2021 Market Value at \$500,000 based on information provided.

*Voice vote, 2 ayes. Charles E. Walder, and Christopher P. Hitchcock.  
Motion carried.*

**10-048550 CSL Chardon LLC C/O Robert Boxley filed by owner, Counter by Chardon LSD**

Present, Attorney Steven Nowak, representing the owner. Present, Appraiser James Hueber, representing the owner. Present, Attorney Peter Zawadski representing Chardon LSD, on Microsoft Teams. Mr. Hueber 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 \$2,723,000 yet the owner feels it is worth \$2,150,000 and asked them to explain to the Board why the value should be reduced.

Attorney Nowak asked Mr. Hueber to tell the board of his credentials. Mr. Hueber stated he is a certified appraiser in Ohio. Mr. Hueber stated he inspected and appraised the subject property January 1, 2021. It is an assisted living facility. He did compare sales from Geauga, Lake and Summit Counties to come to comparable market value. At this time, Attorney Nowak stated they wanted to amend their original complaint and change the asking value to \$2,150,000.

Auditor Walder asked Mr. Hueber why he thought their seemed to be a five-time higher vacancy than from his comps that he looked at. Mr. Hueber stated he thought the vacancy was below average at the subject property due to other assisted facilities now in the area, that there is more competition to choose from. Auditor Walder asked if the subject property received Covid relief money to help offset the expense of the facility. Neither Attorney Nowak nor Appraiser Hueber knew of any such relief that the company received.

Attorney Zawadski asked about his comps if the one in Summit County that sold back in 2017 was comparable. Mr. Hueber stated he felt yes, it was comparable, since they were very close with what both facilities had to offer. No further questions from the Board.

**Action**

After a review of information available there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to reduce the value for the Tax Year 2021 Market Value from \$2,723,000 to \$2,150,000 based on testimony and information provided.

*Voice vote, 2 ayes. Charles E. Walder, and Christopher P. Hitchcock.  
Motion carried.*

**23-303900 Marc Dasen filed by owner, Counter file by West Geauga LSD**

Present, Marc Dasen owner. Present, Attorney David Rose representing West Geauga LSD, on Microsoft

Teams. Mr. Dasen sworn in, and a picture of the subject property was verified. Auditor Walder stated this was a continuation from a previous hearing held with Mr. Dasen. Auditor Walder noted for the record that the Auditor's Office has the parcel in question valued at \$826,900 yet the owner feels it is worth \$490,000 and asked them to explain to the Board why the value should be reduced.

Auditor Walder Stated evidence received from the Board of Education included a conveyance fee statement stated that The Grantor's name was Liese Toohig, Trustee. Auditor Walder asked who she was in relation to Mr. Dasen, and Mr. Dasen stated it was his sister.

Treasurer Hitchcock asked if the subject property was listed with a real estate agent, and Mr. Dasen stated it was. Auditor Walder stated that the purchase agreement form, was not executed and it was only one page, and he would need all the documents and the page that shows it was executed.

Attorney Rose stated that with the conveyance form statement shows that the sale took place between brother and sister, and the school board does not recognize that as an arm's length transaction.

Treasurer Hitchcock asked if Mr. Dasen could provide the Real Estate Listing to show to the School Board that this was an arm's length transaction. Mr. Dasen stated he could. Treasurer Hitchcock asked Mr. Dasen to provide information for a hearing dated Friday, September 9, 2022, at 9:00am. He stated he would comply. No further questions from the Board.

#### **Action**

After a review of information available there was a Motion by Christopher P. Hitchcock, seconded by Charles E. Walder to table the hearing until Friday, September 9, 2022, at 9:00am.

*Voice vote, 2 ayes. Charles E. Walder, and Christopher P. Hitchcock.  
Motion carried.*

#### **26-159400 Thomas William Sloe filed by owner**

Present, Thomas William Sloe owner. Mr. Slow was sworn in by Chief Deputy Administrator Frank Antenucci and a picture of the subject property was verified. Chief Deputy Administrator Antenucci stated this was a continuation from a previous hearing held June 6, 2022, with Mr. Sloe. Chief Deputy Administrator Antenucci noted for the record that the Auditor's Office has the parcel in question valued at \$112,500 yet the owner feels it is worth \$55,000 and asked them to explain to the Board why the value should be reduced.

Mr. Slow stated he purchased the property in October of 2021 for \$55,000. It was dilapidated when he purchased the home. Mr. Slow stated he wanted to read a letter received from Byron Childs, who is a realtor and an agent with Berkshire Hathaway. He stated from the letter, that the value was marketed on land value since the home was dilapidated and the condition was uninhabitable. They could not safely list as a residential structure due to this.

Chief Deputy Administrator Antenucci asked how Mr. Slow came upon the property. Mr. Slow stated it connects to two of his parcels and placed a note in the mailbox to see what the owner might be doing with the property, because he would be interested in possibly purchasing the land. He stated the daughter of the owner reached out to him, because the owner was in a nursing home, and would be interested in selling. The property was not listed on the open market.

Chief Deputy Administrator Antenucci asked if he reached out to the fire department for a controlled burn of the property. Mr. Sloe stated he has not. Mr. Sloe stated he may construct a new building or remodeled. Mr. Sloe has a contractor going through it to see if it can be salvaged. No further questions from the Board.

#### **Action**

After a review of information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2021 Market Value from \$112,500 to \$90,000 based on testimony and information provided.

*Voice vote, 2 ayes. Frank Antenucci, and Caroline Mansfield.  
Motion carried.*

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

Motion by Charles E. Walder seconded by Christopher P. Hitchcock to remit and/or refund the following late payment penalties for first half and last half Tax Year 2021 for \$10,447.85 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

**DO NOT NEED APPROVAL**

**REMISSION OF PENALTIES SEPTEMBER 7, 2022**

|  |           |    |           |         |
|--|-----------|----|-----------|---------|
| KOERLIN, KEVIN K                           | 32-051900 | \$ | 101.45    | LH 2021 |
| KOERLIN, KEVIN K                           | 04-105700 | \$ | 112.50    | LH 2021 |
| KOERLIN, KEVIN K                           | 04-105600 | \$ | 10.31     | LH 2021 |
| KOERLIN, THOMAS F & LINDA LEE              | 32-036800 | \$ | 135.36    | LH 2021 |
| MORELAND, JOHN W III                       | 01-117885 | \$ | 340.65    | LH 2021 |
| BARKING DOGS INVESTMENTS LLC               | 02-131400 | \$ | 566.81    | LH 2021 |
| MITTERER, JEFFREY C                        | 06-072800 | \$ | 141.60    | LH 2021 |
| BAUGHMAN, KATHY                            | 12-000990 | \$ | 187.40    | LH 2021 |
| BAUGHMAN, KATHY                            | 04-039000 | \$ | 125.55    | LH 2021 |
| HOLLORAN, DENNIS M & LINDA G               | 10-165576 | \$ | 212.23    | LH 2021 |
| IANIRO, PETE F & ANDREA J                  | 21-176586 | \$ | 155.88    | LH 2021 |
| IANIRO, LYDIA TRUSTEE                      | 21-078400 | \$ | 46.20     | LH 2021 |
| IANIRO, LYDIA TRUSTEE                      | 21-084430 | \$ | 610.86    | LH 2021 |
| GARBER, IRENE W TRUSTEE                    | 02-420932 | \$ | 744.45    | LH 2021 |
| GATES, BEVERLY A TRUSTEE                   | 25-024000 | \$ | 73.75     | FH 2021 |
| SZCYGLOWSKI, JEAN PAUL & MARIE             | 21-176987 | \$ | 534.62    | LH 2021 |
| KOLAR DISTRIBUTORS                         | 25-046100 | \$ | 166.04    | LH 2021 |
| MEZIANE, MOULAY A & ANISSA V               | 10-165142 | \$ | 248.10    | LH 2021 |
| MEZIANE, MOULAY A & ANISSA V               | 13-011300 | \$ | 425.04    | LH 2021 |
| MEZIANE, MOULAY A & ANISSA V               | 13-011301 | \$ | 15.30     | LH 2021 |
| MEZIANE, MOULAY A & ANISSA V               | 26-203540 | \$ | 909.73    | LH 2021 |
| JOHNSON, DEANNA                            | 23-162800 | \$ | 171.69    | LH 2021 |
| HEATON, BARBARA                            | 12-041330 | \$ | 13.91     | LH 2021 |
| HEATON, BARBARA                            | 12-041340 | \$ | 126.51    | LH 2021 |
| BROCKWAY, DAVID L & JAQUELINE S            | 12-007300 | \$ | 123.28    | LH 2021 |
| PAKHOMOV, ALEXEI & LEVINA MARINA           | 02-313120 | \$ | 469.72    | LH 2021 |
| RAMSAY, REBECCA L & MICHAEL                | 23-315308 | \$ | 246.90    | LH 2021 |
| SUTLIFF, DON H & VICTORIA V                | 28-017860 | \$ | 362.72    | LH 2021 |
| SUTLIFF, DON H & VICTORIA V                | 28-017850 | \$ | 17.83     | LH 2021 |
| SUTLIFF, DON H & VICTORIA V                | 28-017840 | \$ | 17.83     | LH 2021 |
| WHITE, WILLIAM A & SUSAN E                 | 21-130480 | \$ | 384.41    | LH 2021 |
| MACKS, SUZANNE                             | 06-057100 | \$ | 318.38    | LH 2021 |
| FLYNN, KATHRYN A                           | 02-117700 | \$ | 117.67    | LH 2021 |
| JONES, CURTIS JR & SHOMARI & SMITH DARRIEN | 02-421445 | \$ | 1.67      | LH 2021 |
| JONES, CURTIS JR & SHOMARI & SMITH DARRIEN | 02-318500 | \$ | 55.27     | LH 2021 |
| BOTTS, CHRISTOPHER J & CHRISTINE L         | 20-061300 | \$ | 83.85     | LH 2021 |
| STONE, MARTA K                             | 01-118440 | \$ | 260.30    | LH 2021 |
| WILKS, GERALD A & ANNETTE                  | 01-117401 | \$ | 51.17     | LH 2021 |
| SAMUEL, JACQUELINE M                       | 32-071060 | \$ | 218.63    | LH 2021 |
| KEPES, STEVEN P & REGINA D                 | 30-095730 | \$ | 170.17    | LH 2021 |
| DULL, JEROME J                             | 01-078700 | \$ | 122.64    | LH 2021 |
| HAJDU, WILLIAM M JR                        | 01-093800 | \$ | 53.54     | FH 2021 |
| HAJDU, WILLIAM M JR                        | 01-093800 | \$ | 112.43    | LH 2021 |
| SEFCIK, JONATHON M                         | 16-076500 | \$ | 33.89     | LH 2021 |
| SHREVE, BUDDY                              | 04-011200 | \$ | 91.74     | FH 2021 |
| JUDD, JUDITH                               | 05-031600 | \$ | 149.41    | LH 2021 |
| MILLER, MARLIN RAY & SUSAN A               | 25-147832 | \$ | 4.90      | LH 2021 |
| WILLMAN, DALE & BRANDON                    | 06-067885 | \$ | 252.92    | FH 2021 |
| WILLMAN, DALE & BRANDON                    | 06-067885 | \$ | 531.13    | LH 2021 |
| GALIARDI, SANDRA S                         | 11-185600 | \$ | 2.41      | LH 2021 |
| GALIARDI, SANDRA S                         | 11-185700 | \$ | 17.10     | LH 2021 |
| TOTAL                                      |           | \$ | 10,447.85 |         |

*Voice vote, 2 ayes. Charles E. Walder and Christopher P. Hitchcock.  
Motion carried.*

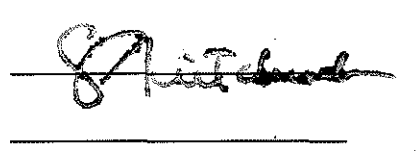
Being no further business to conduct, it was moved by Caroline Mansfield to adjourn the September 7, 2022, BOR meeting at 12:34pm.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision



A handwritten signature in black ink, appearing to be 'CEW', written over a horizontal line.



A handwritten signature in black ink, appearing to be 'C. Hitchcock', written over a horizontal line.