

**BOARD OF REVISION**

The Geauga County Board of Revision met on Monday, December 12, 2022, at 9:00 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 and open to the public at the Courthouse Annex location.

Present: County Auditor Charles E. Walder, and County Commissioner James W. Dvorak.

Also Present: Fiscal Office Manager Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Rob Stanton.

Present by Microsoft Teams: Frank Antenucci

Tax Year 2021 Valuation Complaints Formal Hearings begin as Scheduled.  
Let the record note the hearings are digitally recorded.

**Special Business**

**Board of Tax Appeals**

11-363700  
Chesterland Investments LLC  
BOR #172492  
BTA Case: 2021-1716

Motion by Charles E. Walder, seconded by James W. Dvorak, to accept the voluntary Board of Tax Appeals withdrawal request by owner, Chesterland Investments LLC for Tax Year 2020.

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

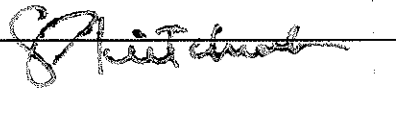
**Remissions/Refunds of Late Payment Penalties per ORC 5711.33 and 5711.39**

Motion by Charles E. Walder, seconded by James W. Dvorak, to remit and/or refund the following late payment penalties and interest for the second half Tax Year 2021 for \$75.99 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

KNUCKLES, MERRY	16-036100	\$75.99 LH 2021
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*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 December 12, 2022 BOR meeting at 9:02 a.m.



Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Board of Revision