

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, July 17, 2023, 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: Chief Deputy Administrator Frank Antenucci, County Treasurer Christopher P. Hitchcock, Geauga County Administrator Assistant Linda Burhenne and Chief Deputy Treasurer Caroline Mansfield.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Heather Pipa, Michael Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: Auditor Charles E. Walder, Fiscal Office Manager Pam McMahan, Geauga County Administrator Gerry Morgan, Attorney Robert Brindza, Attorney Scott Lynch, Gail Roussey, and Frank Dinardo on phone.

County Treasurer Christopher P. Hitchcock exited the Board of Revision hearings at 11:05 am and Chief Deputy Treasurer Caroline Mansfield arrived at 11:05 a.m. to sit on the Board.

Tax Year 2022 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.

11-105710 REO Investments LLC/Frank Dinardo filed by owner Counter file by West Geauga LSD

Present, by Microsoft Teams phone call, Frank Dinardo, Owner. Present, by Microsoft Teams are Attorneys Scott Lynch, representing the owner, and Robert Brindza, representing West Geauga LSD. Mr. Dinardo was sworn in by Chief Deputy Administrator Frank Antenucci. 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 \$297,400 yet the resident feels it is worth \$100,000.

Attorney Lynch stated when the home was purchased in February 2021, it was an arm's length transaction that was purchased for \$100,000 and the Board of Revision lowered its value to purchase price at that hearing that took place in 2021 for tax year 2020 and doesn't feel now in 2023 pay 2022 Tax Year that the value should be increased to the new market value of \$297,400.

Chief Deputy Administrator Antenucci asked to clarify that the arm's length transaction was approved back in 2021. Attorney Lynch replied yes. Attorney Lynch also stated that the property was transferred to Mr. Dinardo, February 1, 2021, and there was an exempt transfer in November of 2021 to the name of REO Investments.

Attorney Brindza asked Mr. Dinardo if he has had the property appraised? Mr. Dinardo stated no. Attorney Brindza asked if he has relisted the property for sale since he has acquired it? Mr. Dinardo stated no. Attorney Brindza asked about the current tenant. Mr. Dinardo stated it was a family member who currently lives in it and pays minimal rent of \$800 monthly. Attorney Brindza asked when the work was started on the home and when the work was finished. Mr. Dinardo stated work began in summer of 2021 and completed January or February of 2022.

Appraiser Tim Severovich stated he visited the property July 13, 2023. He did not enter the home but noted the exterior changes to the home. Stated he conducted comparable sales in the area, and that the current market value of the home is in line with other sales in the area. Mr. Dinardo stated he didn't pull any permits for the work, that he is a licensed building contractor and knows the building commissioner and didn't need to pull any permits for the work he completed. The permit note we have in the system was a field review check, which is normal practice after a home in disrepair is purchased to follow up to see if any new construction/rehab work has been completed.

Treasure Hitchcock asked Mr. Dinardo if he was a certified appraiser, and Mr. Dinardo stated he was not.

Mr. Dinardo doesn't feel that the work he has completed on the home should raise the value to the current amount, and wants the value returned to the \$100,000 that the Board approved back in 2021. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to hold the Tax Year 2022 Market Value at \$297,400 based on the information provided and testimony.

Voice vote, two ayes. Frank Antenucci and Linda Burhenne. One voice vote no from Christopher P. Hitchcock.

Motion carried.

25-001513 James A Baril, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$77,700 yet the resident feels it is worth \$73,815.

Appraiser Severovich stated he visited the property and observed dated windows, cracked basement window, paint deterioration, tuck point areas that need addressed along with roof issues. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2022 Market Value from \$77,700 to \$70,000 based on the information provided.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-001830 Diana Adams, filed by Resident

Present, Diana Adams, owner. Chief Deputy Administrator Frank Antenucci swore in Miss Adams. 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 \$91,100 yet the resident feels it is worth \$86,545.

Miss Adams stated back in 2017, her tenant would call frequently about the basement flooding. After several calls she reached out to a contractor to access why this was reoccurring. After digging up her front yard, it was determined the gutters and footer tiles were all crushed and the entire system needed to be replaced. Due to the financial hardship of this replacement, she cannot do a kitchen and bathroom rehab or windows that need replaced. Miss Adams also stated the toilet flushes automatically.

Appraiser Severovich stated he visited the property and observed dated wood on windows, garage door issues. No further questions from the Board.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci to reduce the value for the Tax Year 2022 Market Value from \$91,100 to \$82,000 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.

Motion carried.

25-003600 David Blair, filed by Resident

Move to Friday, July 21, 2023

25-009700 Harry Bontrager, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$77,200 yet the resident feels it is worth \$73,340.

Appraiser Severovich stated he visited the property and observed roof issues, vents and sagging gutters, damaged storm door, minor siding damage, soffit issues and deck in need of staining. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$77,200 to \$70,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-013300 Ernest & Susan Conover, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$236,700 yet the resident feels it is worth \$224,865.

Appraiser Severovich stated he visited the property and observed roof issues, vents and sagging gutters, damaged storm door, minor siding damage, soffit issues and deck in need of staining. No further questions from the Board.

Action

After a review of the information available there was a Motion by Linda Burhenne, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$236,700 to \$213,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-020030 Alma Byler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$114,000 yet the resident feels it is worth \$108,300.

Appraiser Severovich stated he visited the property and observed sediment on and around the front stoop. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the value for the Tax Year 2022 Market Value from \$114,000 to \$108,300 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-046500 Elwin & Becky Ann Coe, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$97,600 yet the resident feels it is worth \$92,720.

Appraiser Severovich stated he visited the property and observed tuck point around the chimney, stoop deterioration, slight damage to wood shake. Appraiser spoke with resident, and she stated there is a sewer gas smell that will happen when the traps are dry. No further questions from the Board.

Action

After a review of the information available there was a Motion by Linda Burhenne, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$97,600 to \$91,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-070600 Simon & Lizzie Byler, filed by Resident

Simon Byler, owner, was present for the hearing. Chief Deputy Administrator Frank Antenucci asked Mr. Byler to affirm his testimony. 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 \$172,300 yet the resident feels it is worth \$163,685.

Mr. Byler stated that he needs to have a new roof installed. On the interior, needs to have new drywall installed from the leaking roof. Siding damage. Also, needs to have a new kitchen floor installed. Noted the toilet stopped flushing by itself, but it does gurgle.

Appraiser Severovich stated he visited the property and observed some roof issues from his sight line. No further questions from the Board.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$172,300 to \$158,600 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.
Motion carried.*

25-081120, Rodney & Pam Zeigler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$60,400 yet the resident feels it is worth \$57,380.

Appraiser Severovich stated he visited the property and observed an older building for a video store and outbuildings. No further questions from the Board.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$60,400 to \$57,300 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.
Motion carried.*

25-081140, Rodney & Pam Zeigler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$108,700 yet the resident feels it is worth \$103,265.

Appraiser Severovich stated he visited the property and observed a roof in poor condition, no gutter system, boarded windows, broken concrete on the porch and damaged siding. No further questions from the Board.

Action

After a review of the information available there was a Motion by Christopher P. Hitchcock, seconded by Frank Antenucci, to reduce the value for the Tax Year 2022 Market Value from \$108,700 to \$76,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.
Motion carried.*

25-188960, Rodney & Pam Zeigler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$42,100 yet the resident wants to hold value at \$42,100.

Appraiser Severovich stated he visited the property and observed the building is a hoop building without running water or plumbing. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to hold the value for the Tax Year 2022 Market Value at \$42,100 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-190848, Rodney & Pam Zeigler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$96,700 yet the resident feels it is worth \$91,865.

Appraiser Severovich stated he visited the property and spoke with the resident who stated there is a smell that permeates through the building from the sewer installation. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the value for the Tax Year 2022 Market Value from \$96,700 to \$91,800 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-081600 Michael Conger, filed by Resident

Move to Friday, July 21, 2023

25-112500 Noah & Mary Ann Byler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$94,300 yet the resident feels it is worth \$89,585.

Appraiser Severovich stated he visited the property and observed the deck needs painted, and slight siding damage on garage. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the value for the Tax Year 2022 Market Value from \$94,300 to \$89,580 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Christopher P. Hitchcock, and Linda Burhenne.
Motion carried.*

25-124800 Jane & Casimir Zajaczowski, filed by Resident

Move to Friday, July 21, 2023

General Business

Geauga County Commissioners adding additional alternate for the Board of Revisions. Motion by Frank Antenucci, seconded by Christopher P. Hitchcock to accept and add Linda Burhenne as an alternate to the Board of Revision

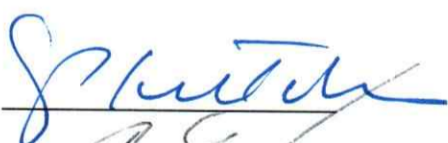
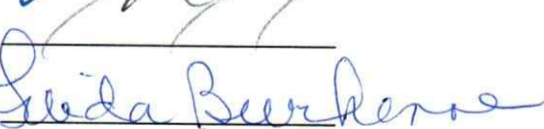
*Voice vote, two ayes. Frank Antenucci, and Christopher P. Hitchcock.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 17, 2023, BOR meeting at 11:38 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, July 17, 2023, at 1:00 p.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: Chief Deputy Administrator Frank Antenucci, Geauga County Administrator Assistant Linda Burhenne and Chief Deputy Treasurer Caroline Mansfield.

Also Present: Deputy Auditor Bonnie McKenzie, Deputy Auditor Heather Pipa, Michael Dorka, and Appraiser Tim Severovich.

Present by Microsoft Teams: Auditor Charles E. Walder, Fiscal Office Manager Pam McMahan, and Gail Roussey.

Tax Year 2022 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.

25-001800 Michael & Cynthia Derifield, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$108,700 yet the resident feels it is worth \$103,265.

Appraiser Severovich stated he visited the property and observed damage to the landscaping. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2022 Market Value from \$108,700 to \$103,260 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-001800 Michael & Cynthia Derifield, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$17,000 yet the resident feels it is worth \$17,000.

Appraiser Severovich stated he visited the property and observed this to be vacant land. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to hold the Tax Year 2022 Market Value at \$17,000 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-105200 Michael & Cynthia Derifield, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$106,000 yet the resident feels it is worth \$100,700.

Appraiser Severovich stated he visited the property and observed damage to the landscaping. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2022 Market Value from \$106,000 to \$100,700 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-120200 Michael & Cynthia Derifield, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$95,300 yet the resident feels it is worth \$90,535.

Appraiser Severovich stated he visited the property and observed deck railings missing. Appraiser Severovich stated he reviewed the video of Mr. Derifield's toilet automatically flushing that he submitted as evidence. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2022 Market Value from \$95,300 to \$90,000 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-006200 Melissa Fagan, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$117,100 yet the resident feels it is worth \$111,245.

Appraiser Severovich stated he visited the property and minor exterior paint wear, and minor sediment cracking on cinderblocks. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2022 Market Value from \$117,100 to \$111,24 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-013100 Henry & Deborah Duchscherer, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$145,300 yet the resident feels it is worth \$138,035.

Appraiser Severovich stated he visited the property and observed the front door needs scraped and paint. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2022 Market Value from \$145,300 to \$138,030 based on the information provided and testimony.

Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.

Motion carried.

25-014850 Eli & Edna Detweiler, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$161,000 yet the resident feels it is worth \$152,950.

Appraiser Severovich stated he visited the property and observed minor siding and trim damage. Roof on outbuilding needs repairs. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Linda Burhenne, to reduce the Tax Year 2022 Market Value from \$161,000 to \$152,950 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-042800 Dennis & Connie Czacherski, filed by Resident

Present, Dennis Czacherski, owner. Chief Deputy Administrator Antenucci swore in Mr. Czacherski. 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 \$86,900 yet the resident feels it is worth \$82,555.

Mr. Czacherski stated the vinyl siding was moldy, windows leak, some roof issues and needs a new electric panel installed.

Appraiser Severovich stated he visited the property and observed the siding issues along with the roof issues. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to reduce the Tax Year 2022 Market Value from \$86,900 to \$81,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-043700 Jason Doerger, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$79,800 yet the resident feels it is worth \$75,810.

Appraiser Severovich stated he visited the property and observed the front ram is dilapidated and the driveway is starting to separate where it was seal coated. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2022 Market Value from \$79,800 to \$75,810 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-105100 Michael Durst, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$105,600 yet the resident feels it is worth \$100,320.

Appraiser Severovich stated he visited the property and observed the wood trim on breezeway was rotted and the front door needed painted. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield, to reduce the Tax Year 2022 Market Value from \$105,600 to \$100,320 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-147814 Janet & Joseph Edwards, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$99,000 yet the resident feels it is worth \$94,050.

Appraiser Severovich stated he visited the property and observed repairs were needed to the roof, gutter repairs, soffit damage and older windows were on the home. No further questions from the Board.

Action

After a review of the information available there was a Motion by Linda Burhenne, seconded by Caroline Mansfield, to reduce the Tax Year 2022 Market Value from \$99,000 to \$89,000 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

25-188942, 25-190674, and 25-190676 Janet & Joseph Edwards, filed by Resident

The owners, nor a representative was present for the hearing. 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 \$2,300 yet the resident feels it is worth \$2,300.

Appraiser Severovich stated he visited the property and observed this to be vacant land. No further questions from the Board.

Action

After a review of the information available there was a Motion by Frank Antenucci, seconded by Caroline Mansfield to hold the Tax Year 2022 Market Value at \$2,300 based on the information provided and testimony.

*Voice vote, three ayes. Frank Antenucci, Caroline Mansfield, and Linda Burhenne.
Motion carried.*

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the July 17, 2023, BOR meeting at 1:43 p.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Board of Revision

