

**BOARD OF REVISION**

The Geauga County Board of Revision met on Thursday, November 30, 2023, at 9:02 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: Auditor Charles E. Walder, and Geauga County Commissioner, James W. Dvorak.

Also Present: Fiscal Office Manager, Pam McMahan, and Deputy Auditor Rachel Blystone.

**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.

**Tax Year 2023 Real Property Abstract**

Motioned by Charles E. Walder, seconded by James W. Dvorak to approve the Geauga County's 2023 Abstract of Real Property in the aggregate amount of \$4,524,618,350 as prepared by the Geauga County Auditor and to submit it to the Ohio Department of Taxation for approval:

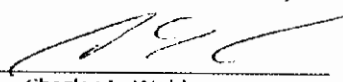


Auditor  
**Charles E. Walder**  
Chief Fiscal Officer


I hereby certify that the valuations for the 2023 Abstract of Real Property are:

2022 Abstract	3,504,071,270
Destroyed or Demolished Buildings/BOR/ Change from or to Real/Reclassified Property/Omitted Property/Annexation	-2,062,800
Miscellaneous	- 882,640
Changes in Minerals (Oil & Gas)	+45,970
New Construction	+ 56,092,050
Changes in Exempt Property	-6,445,430
C.A.U.V. Loss & Recoupment	- 1,240,300
Tax Year 2022 Annual Equalization	+ 975,040,780
<b>Total 2023 Real Property Value</b>	<b>4,524,618,350</b>

The above figures are the true and exact figures from DTE Form 93 for the 2023 tax year.

By:   
Charles E. Walder  
Gauga County Auditor

Dated this 30th day of November, 2023  
Gauga County Board of Revision

  
Charles E. Walder, County Auditor

Christopher P. Hitchcock, County Treasurer

  
James W. Dvorak, County Commissioner

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Email: [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us)

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

## General Business

### 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 for the last half Tax Year 2022 for \$4,689.61 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock:

STEFANSKI BRADLEY T & KARA DATTEL	02-421326	\$	802.69	LH 2022
GUTEKUNST KENNETH E & KAREN L	23-159711	\$	124.20	LH 2022
SPERRY KINSMAN LLC	23-326550	\$	724.50	FH 2022
SPERRY KINSMAN LLC	23-326550	\$	1,521.45	LH 2022
MANNING JAMIE TRUSTEE	29-107943	\$	455.17	LH 2022
MC NAMARA LINDA J	21-010090	\$	177.87	LH 2022
MARTIN DIANA & PORCO ROBERT	02-420738	\$	649.11	LH 2022
TECH PATRICIA / HANTAK BETTY J	99-001825	\$	171.93	LH 2022
SELAR ANGELA	21-107800	\$	62.69	LH 2022
		\$	<b>4,689.61</b>	

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

### Abstract Submission to the Board

Motion by Charles E. Walder, seconded by James W. Dvorak to give the Abstract information to the Board for review, 5 business days prior to the hearing.

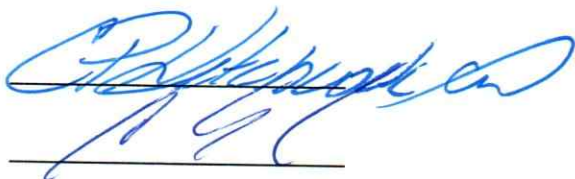
*Voice vote, two ayes. Charles E. Walder, and James W. Dvorak.  
Motion carried.*

### Approval of Minutes


Motion by Charles E. Walder, seconded by James W. Dvorak to approve the minutes from October 23, 2023.

*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 November 30, 2023, BOR meeting at 9:09 a.m.



Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Board of Revision