

BOARD OF REVISION

The Geauga County Board of Revision met on Monday, January 8, 2024, at 11:00 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 Teams technology and open to the public at the Courthouse Annex location.

Present: County Auditor Charles E. Walder and Chief Deputy Treasurer Caroline Mansfield

Also Present: Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan, Deputy Auditor Bonnie McKenzie, Deputy Auditor Robert Stanton, Deputy Auditor Heather Pipa, Appraiser Tim Severovich, Josh Widdifield, and Kathrine Martin.

Present by Microsoft Teams: Ron Leyde

Annual Organization Meeting

Pursuant to ORC 5715.09, "each County Board of Revision shall organize annually on the second Monday of January by election of a Chairman for the ensuing year."

Appointment of Chairman

Motion by Charles E. Walder, seconded by Caroline Mansfield to appoint Christopher P. Hitchcock as Board of Revision Chairman for 2024.

*Voice vote, two ayes. Motion carried. Charles E. Walder and Caroline Mansfield.
Motion carried.*

Appointment of Vice Chairman

Motion by Charles E. Walder, seconded by Caroline Mansfield to appoint James Dvorak as Board of Revision Vice Chairman for 2023.

*Voice vote, two ayes. Motion carried. Charles E. Walder and Caroline Mansfield.
Motion carried.*

Appointment of Alternate Members

Motion by Charles E. Walder, seconded by Caroline Mansfield to appoint the following alternate members for 2024 in the event of a member's absence:

Alternates for County Auditor Charles E. Walder:

1. Chief Deputy Manager of Fiscal, Real Estate & Appraisal Pam McMahan
2. ADP Chief Deputy Administrator Frank Antenucci
3. Chief Compliance Officer & Administrator Kate Jacob
4. Chief Deputy Auditor Ron Leyde

Alternates for County Treasurer Christopher P. Hitchcock:

1. Chief Deputy Treasurer Caroline Mansfield
2. Deputy Treasurer Donna Borsi

Alternates for County Commissioner

A County Commissioner was not present at the hearing. Will add the County Commissioner Alternates to the next scheduled Board of Revision hearing.

*Voice vote, two ayes. Charles E. Walder and Caroline Mansfield
Motion carried.*

Authorization of Auditor to Act for Board of Revision

Motion by Caroline Mansfield, seconded by Charles E. Walder to designate and authorize Geauga County Auditor Charles E. Walder to act on the Geauga County Board of Revision’s behalf as it relates to all cases appealed from the Board, and grant Auditor Walder the Board’s full authority and approval to so act.

*Voice vote, two ayes. Motion carried. Charles E. Walder and Caroline Mansfield.
Motion carried.*

Engage Timothy Severovich, Heather Pipa as Real Property Consultants along with Integrity Services Inc.

Motion by Charles E. Walder, seconded by Caroline Mansfield to accept Timothy Severovich, Heather Pipa, and Integrity Services Inc. and engage their services to assist the BOR as its real property consultant in determining the market value of selected properties as of January 1, 2023.

*Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.*

Approval of Tentative BOR Dates

Motion by Charles E. Walder, seconded by Caroline Mansfield to approve the tentative Tax Year 2023 payable 2024 Board of Revision calendar.

JANUARY 8, 2024 (ORGANIZATION MEETING)	
FEBRUARY 28, 2024	JUNE 5, 2024
MARCH 13, 2024	JUNE 26, 2024
MARCH 27, 2024	JULY 17, 2024
APRIL 10, 2024	AUGUST 7, 2024
APRIL 24, 2024	AUGUST 21, 2024
MAY 8, 2024	SEPTEMBER 11, 2024
MAY 22, 2024	SEPTEMBER 25, 2024

*Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.*

Remissions/Refunds of Late Payment Penalties per ORC 5711.39

Motion by Charles E. Walder, seconded by Caroline Mansfield to remit and/or refund the following late payment penalties for second half Tax Year 2022 for \$1,065.32 due to reasonable cause and not willful neglect and based upon the recommendation of the County Treasurer Christopher P. Hitchcock.

To deny the remission of late payment penalties totaling \$1964.19 upon the recommendation of County Treasurer Christopher P. Hitchcock due to previous late payments.


Table the denial of the remission of late payment penalty for Kellerman, so research can be done. Will place on next scheduled Board of Revision hearing.

*Voice vote, two ayes. Charles E. Walder and Caroline Mansfield.
Motion carried.*

Electronic Portal

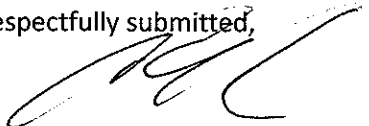
Auditor Walder stated the journal entry for the Electronic Portal was received by the State December 26, 2023.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the January 8, 2024, BOR meeting at 11:15 a.m.



Lynda Berberne
Secretary

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Board of Revision