

Present: Giese, Kolb, Palm, Thurow, Wedekind

Absent: None

Also Present: Stewart Hamel of Tyler Technologies, Atty. Truman, Brenda Zeman

Mayor Palm called the meeting to order at 1:00 p.m. noting compliance with the open meeting law.

Select Chairperson:

Wedekind moved, Kolb seconded that Mike Palm be nominated as Chair. The Mayor called for other nominations and none were offered. Motion carried unanimously.

Palm moved, Kolb seconded that Phil Wedekind be nominated as Vice Chair, and to close nominations. Motion carried unanimously.

Mandatory training: All members have met the mandatory training as follows:

Klingemeyer and Zeman on 05-09-17, Thurow, Palm, Giese and Wedekind on 05-23-16.

Giese reviewed the Assessor's Affidavit in the Assessment Roll and the Assessor executed the affidavit under oath. Moved by Kolb, seconded by Wedekind to accept the Assessment Roll.

Procedures of Operation

Palm reviewed the procedures for the Board. The Mayor reported that the Assessment Roll was open for public inspection on June 9, 2017 in the Clerk and Assessor's office, and the Public Library. Open book was held on June 16 by appointment at the Assessor's office. Notice of the Board of Review was posted at the Municipal Building, Library, Civic Center and Council Chambers and published at least 15 days prior to the July 20th meeting.

Objections Filed

The Clerk reported that three cases had been filed prior to the statutory deadline and one had given notice 45 minutes after the deadline.

The Chair called the first objection:

Case 1– Matthew and Stephanie Welke, 1441 Tillberry Dr., Residential \$235,400

The Clerk swore in Stewart Hamel as the City Assessor and Matthew Welke, Owner, and all stated their names and addresses for the record.

The Objector stated the lot was purchased in 2011 for \$30,000 and compared to 4 lots on the next street valued at \$12,500 to \$15,000. He noted that the lots are fairly close in size. There are also lots on the next street for \$30,000 to \$50,000. He feels that the neighborhood lots, and his purchase price of \$30,000 support his request for the land to be valued at \$30,000.

The Chair inquired if the Assessor had any questions for the objector/witness. Hamel inquired if the owners had contacted him prior Board of Review and Welke answered no. Hamel, referring to the objection form, questioned whether the lot had been improved upon since purchase and the owner acknowledged that a house had been built on it. Hamel also questioned if the property had been appraised for the purposes of a financing the home and Welke thought it might have been, but he was not certain and he doesn't know the value of the house.

The Chair asked the objector if he cared to add any additional testimony, and he indicated he had completed his case.

Assessor Hamel presented his case starting with his resume of 37 years of experience as an appraiser with his Qualifications As Assessor II Certification in the State of Wisconsin since 1997. Hamel also presented Statute 70.47(7) requiring objectors to contest the entire property value-not being allowed to

split the house from the land while objecting. Hamel also provided two comparable sales of 1561 Tillberry Drive and 1401 16th Street indicating sq ft values of \$143 and \$138 per sq foot as compared to the subject property of \$131 per sq ft. He estimates the level of assessment at 103%.

The property owner had no questions of the Assessor and closed his case by reviewing the purchase price of the land at \$30,000 in 2011, questioning why his value should be different from other lots in the neighborhood.

The Assessor closed his case by asking the Board to follow the Statutes and support the assessment.

Having heard all testimony, the Board found that the subject property had not recently sold and that the level of assessment is 103%. The Board considered the case relying on Comparable Sales of 1561 Tillberry Drive and 1401 16th Street. Moved by Kolb, seconded by Wedekind that exercising its judgment and discretion under the Statutes, the Board of Review determines that the Assessor's valuation is correct, that the Assessor presented evidence of the fair market value and proper classification of the property using assessment methods conforming to statutory requirements, that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor, that the Assessor's valuation is reasonable in light of all the relevant evidence. The owner was provided with a notice of determination. Motion carried unanimously. The Clerk provided objector Welke with a Notice of Board of Review Determination indicating no change in value.

Case 2- Kevin and Rachel Giebel, 1321 Silver Drive, Residential, \$171,500

The objector gave notice of their intent to object 45 minutes after the deadline on Tuesday, July 18. The objection form was received by Fax on Wednesday. The objector completed a Notice of Intent to file and indicated their good cause for failing to meet the 48 hour notice requirement was that they were not aware of the 1 p.m. deadline. The Board considered the objector's request for a hearing and also reviewed the notice sent by the Assessor on July 3 outlining steps to be taken if the property owner wants to appeal to the Board of Review. The Board felt that notice of the requirements were clear and that the objector's reason for missing the deadline was not sufficient to show good cause.

Moved by Wedekind, seconded by Kolb to hear the case. The Mayor called the vote and it failed 0/5.

Case 3-- David Mitchell, 1060 Lake St., Residential

David Mitchell appeared in person and had not provided prior notice of intention to file. He did not have a completed objection form. He completed a notice of intention to file an objection form during the meeting and listed his reason as he opened the notice late and did not read the bottom lines. The Board found that the objector's reason for missing the deadline was not sufficient and did not represent extraordinary circumstances.

Case 4 – Menards, 1040 US Hwy 12., Commercial, \$8,038,200

The objectors are requesting a waiver of the Board of Review hearing to Circuit Court. Moved by Kolb, seconded by Palm to grant the waiver. Motion carried.

The Agent was provided via US Mail a copy of the executed Request for a Waiver of BOR Hearing.

Case 5 – Wal-Mart Real Estate Business, 920 US Hwy 12, Commercial, \$12,960,900

The objectors are requesting a waiver of the Board of Review hearing to Circuit Court. Moved by Wedekind, seconded by Palm to grant the waiver. Motion carried.

The Agent was provided via US Mail a copy of the executed Request for a Waiver of BOR Hearing.

Correction of 2016 Errors:

Assessor Hamel presented information on Correction of Errors for 2016:

Personal Prop Account 206-9284-8000, Smith CPA LLC, original \$24,000, corrected to \$20,900.
Moved by Kolb, seconded by Palm and carried unanimously to approve.

Personal Prop Account 206-9129-12000, GE Capital Info Tech, original \$132,500, corrected to \$2800.
Moved by Wedekind, seconded by Kolb and carried unanimously to approve.

Real Prop Acct 206-2078-00000, Real Estate \$40,800, corrected to \$0.
Moved by Palm, seconded by Wedekind and carried unanimously to approve.

Real Prop Acct 206-2079-00000 Real Estate \$319,200 corrected to \$0.
Moved by Kolb, seconded by Palm and carried unanimously to approve.

Personal Property Accounts Filed Late:

Acct 9069-00000, Cher-Laine Hair Affair, was dooaged at \$5500, changed to \$4700. Moved by Palm,
seconded by Wedekind to approve and carried unanimously.

Acct 17new059, Dells Baraboo Auto Body, was dooaged at \$100,000, changed to \$21,300. Moved by
Palm, seconded by Kolb and carried unanimously to approve.

Acct 17new062, Pure Health Solutions, Inc., new reported value, \$2200. Moved by Palm, seconded by
Wedekind and carried unanimously to approve.

Moved by Kolb, seconded by Wedekind and carried unanimously that the Assessment Roll is approved
as amended by the determinations made by this Board of Review and that the Board adjourns at 3:00
p.m.

Respectfully submitted,
Cheryl Giese, Board of Review Clerk
Submitted for payroll 07/21/17

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