

Approved 9/28/16

MEETING MINUTES
Little Suamico Board of Review
5964-A COUNTY RD S
THURSDAY, SEPTEMBER 8, 2016
10:00 A.M.
www.townoflittlesuamico.com

Board of Review Members Present: Elmer Ragen, David E. Pribyl, Sandra M. Pagel, Alternate

Board of Review Member Absent: Douglas Allen

Others Present: Assessor Ryan Raatz with R & R Assessing Services and Nikki Tolzman, Clerk/Treasurer

Board of Review was called to order at 10:00am by the Town Chairman, Elmer Ragen.

BOR Clerk Tolzman is an appointed Clerk/Treasurer and is not a resident of the Town; therefore cannot be a voting member.

A motion was made by Pribyl to appoint Ragen as Chair of the Board of Review, seconded by Pagel. Ragen accepted. Motion passed.

Ayes- 2 Nays - 0 Abstained – 1-Ragen

Pagel was announced as the BOR Alternate as Supervisor Allen was unable to attend.

The Agenda was properly posted to notice the meeting.

Assessor Ryan Raatz presented the completed Annual Assessment Report to be signed by Tolzman, BOR Clerk and reviewed by the Board of Review per §§ 70.50 & 70.52. Discussion regarding the report and the types of assessment took place.

Tolzman read the scheduled objection times are as follows:

- 10:45am-C Michael Trudell-filed intent to appeal to the BOR for 3 properties within the proper timeframe under §§70.47(7)(a).
- 11:15am-Michael J ETAL Gottheardt & Donna M Walla-filed intent to appeal for 1 property outside of the proper timeframe under §§70.47(7)(a).

For the record-Raatz turned in an R & R Assessing Services LLC resume.

C Michael Trudell requested to start before his scheduled time of 10:45am. All parties are in agreement to move the start time to 10:33am.

Case #1: Property Owner-C Michael Trudell for personal property parcel #0240003
Property Address: 6435 Allen Rd, Sobieski, WI 54171
Mailing Address: 6418 Allen Rd, Sobieski, WI 54171
2016 Assessment value is \$4,400

Tolzman swore in the following persons for Case #1, parcel #240003:

- Ryan Raatz, representing R & R Assessing Services located at 307 N Chestnut Ave., Oconto Falls, WI 54154

- Michael Trudell and Witness Beth Trudell of 6418 Allen Rd, Sobieski, WI 54171

-Objector Michael Trudell presented his case of objection. There was a reassessment done of \$13,900. There were 2 sheds on the property that were not on their previously. Why wasn't this picked up by Bob DeMuth? 2015 assessment was \$4,000 and added \$400 for the 2 sheds. Trudell states he did not have a problem with Raatz after he lowered the value from \$13,900 down to \$4,400. His reason for objection indicated on the form was that the maintenance corrections were not applied uniformly for the Town of Little Suamico. Some maintenance charges increase in valuation while others remained the same as 2015 with improvements to property that were made.

-Witness Beth Trudell added her review of 71 properties along with others from the Oconto County portal that were not changed. She feels everyone should be treated the same.

-Assessor Ryan Raatz turned into the BOR clerk for the record an office resume for R & R Assessing Services. During a physical visitation it was discovered that 2 sheds were missed; they were picked up. One valued at \$300 and the other at \$100. At that time, they revalued the garage. Trudell's attended Open Book and there, Raatz decided rather than maintaining the assessment only because he revalued it, he put it back to what it was to treat them no different than anybody else. The revaluation should be done when your revaluation of the municipality has taken place; hence forth the assessment was put back to the \$4000 that was put on the garage and picked up the sheds. That was the methodology to change the assessment from \$13,900 down to \$4,400. Raatz made the BOR aware there was no entry for the opinion for their assessment value on the objection form filed and left blank. In the guide for BOR members, page 26, Raatz read into record a case of Reise vs BOR, Town of Erin.

-BOR asked Trudell what his objection was of the valuation. Trudell feels it is improperly handled with the other property owners. There was an agreement on the \$4,400 per Trudell. No figure was placed in the Trudell's opinion of value because Raatz did not get back to them during an email conversation.

-Raatz entered into record and read out loud an email from Leon Kolaszewski, DOR and pictures of the 2 sheds.

-Trudell's let the BOR look at their record of projects with permits not accounted for with valuation.

-BOR determined reason for objection has nothing to do with today's BOR. BOR can only make determination of contested values, not complaints about the Assessor and how the maintenance was handled. Trudell's had no comparables to offer toward their objection.

-Trudell mentioned a second time; he has no problem with this assessment of \$4,400.

-BOR closed testimony and went into deliberation.

- Determination of BOR-

Pribyl put in the record that Trudell's objection form was incomplete, however the Trudell's are not asking for any reduced taxes on this legal description of discussion. A motion was made by Pribyl, seconded by Pagel that no changes will be made in the \$4,400 of value on this particular parcel. Motion passed by roll call vote.

Ragen-Yes Pribyl-Yes Pagel-Yes

Case #2: Property Owner-C Michael Trudell for real property parcel #024152102433B

Property Address: 6418 Allen Rd, Sobieski, WI 54171

Mailing Address: 6418 Allen Rd, Sobieski, WI 54171

2016 Assessment value is \$300,800

-Ragen indicated each party is still sworn in from the previous case.

-Objector Michael Trudell mentioned he received a notice dated August 18th from R & R Assessing with an increase of \$80,900 with a reason of a shift in classification. Trudell presented his list of other properties retrieved from the Oconto County portal that indicated properties without proper permits to the BOR for review. He indicated the 2015 Assessment was \$227,800. R & R added a brick patio and a pole barn. The land was reclassified incorrectly. The reclassification was corrected by R & R. Trudell read his reason for objection indicated on his objection form; "Maintenance corrections not applied uniformly for the Town of Little Suamico. Some maintenance changes increased in valuation, while others remained the same as 2015 with improvements to property that were made. This is discrimination."

-Per Pagel, Raatz explained why some properties went up and some have not.

-BOR asked Trudell if he had any further information on the valuations.

-Michael and Beth Trudell shared time speaking. He does object to the value, only objects he was not treated fairly. He did not have any comparables to match with. A reduction of assessed value is not being asked for.

- Raatz submitted to record, a snapshot packet of the owner property with comparisons that sold throughout 2015, also, that Trudell's are not contesting value. Only 2 acres and home were assessed as real estate at \$290,200. Items were missing in previous records.

- BOR closed testimony and went into deliberation.

- Determination of BOR-

Pribyl makes a motion with the Board, that if there is not contesting of the property value assessment and with the incomplete form, we leave the assessment value as is, seconded by Pagel. Motion passed by roll call vote.

Ragen-Yes Pribyl-Yes Pagel-Yes

Case #3: Property Owner-C Michael Trudell for real property parcel #024222800822

Property Address: 6435 Allen Rd, Sobieski, WI 54171

Mailing Address: 6418 Allen Rd, Sobieski, WI 54171

2016 Assessment value is \$93,100

Each party is still sworn in from the previous case.

-Michael Trudell- He had no request for reduction in his assessment.

-Raatz indicated the assessment that is currently on the books today is the same assessment it has been for years.

- BOR closed testimony and went into deliberation.

- Determination of BOR-

Pribyl indicated Trudell is not asking for any reduction. A motion was made by Pribyl, seconded by Pagel to approve as is. Motion passed by roll call vote.

Ragen-Yes Pribyl-Yes Pagel-Yes

Case #4: Property Owner-Michael J ETAL Gottheardt & Donna M Walla for real property parcel #024330701933E

Property Address: 1755 County Road J, Little Suamico, WI 54141

Mailing Address: 1755 County Road J, Little Suamico, WI 54141

2016 Assessment value is \$163,000

-All parties chose to waive the 48 hour notification as this information was first presented to the BOR during BOR session.

Tolzman swore in the following persons for Case #4, parcel #024330701933E:

- Ryan Raatz, representing R & R Assessing Services located at 307 N Chestnut Ave., Oconto Falls, WI 54154
- Michael J Gottheardt of 1755 County Road J, Little Suamico, WI 54141

-Objector Michael J Gottheardt received a notice of change in assessment due to 3 increase reasons. There was a structure to the property that was not there before. Pictures of all items in question were submitted into record. The structure was there when they bought the property. It is assessed at \$500. The second item in question is a patio, which again was there when they purchased the property and is in need of repair that is unused and assessed at \$500. The remaining balance in question is .11 acres that Oconto County purchased during the reconstruction of County Rd J and land never decreased in value. Gottheardt is not contesting the central air conditioning assessed value.

-Assessor Raatz submitted into record the Oconto County record of land acreage owned by Gottheardt along with sale comparables. The storage unit in question is permanent, therefore requires a value. The patio has a size of 10x10 and therefore justified. The land assessment cannot change until Oconto County changes their records.

-BOR closed testimony and went into deliberation.

- Determination of BOR-

A motion was made by Pribyl, seconded by Pagel to approve as is. Motion passed by roll call vote.

Ragen-Yes Pribyl-Yes Pagel-Yes

Motion made to adjourn the Board of Review at 12:08pm by BOR Chair Ragen, seconded by Pagel.

Meeting Adjourned Sine a Die

Nikki Tolzman-BOR Clerk