

MEETING MINUTES
TOWN OF LITTLE SUAMICO BOARD OF REVIEW
September 26, 2019 9:00 A.M. – 11:00 A.M.

1. Call Board of Review to order-Ragen called the Board of Review meeting to order at 9:00am
2. Roll Call-Elmer Ragen, Douglas Allen, David Pribyl, Nikki Tolzman, Board of Review Clerk, Ryan Raatz and Rick Raatz with R&R Assessing were all present.
3. Confirmation of appropriate Board of Review and Open Meetings notices-Clerk confirmed that all notices were posted and published properly.
4. Select a Chairperson for Board of Review-Pribyl motioned to appoint Allen as Chairperson, seconded by Ragen. Motion carried, voice vote.
5. Select a Vice-Chairperson for Board of Review-Pribyl nominated Ragen as Vice-Chairperson, seconded by Allen. Motion carried, voice vote.
6. Verify that a member has met the mandatory training requirements-Clerk Tolzman verified that Allen, Ragen and Pribyl completed the required Board of Review training as of February 23, 2018. The training verification has been filed with the Department of Revenue.
7. Review of new laws-Ryan Raatz stated there are no new laws for 2019.
8. Filing and summary of the Annual Assessment Report by Assessor's Office-Following BOR adjournment, the assessor will file the Annual Assessment Report and forward to the Clerk.
9. Receipt of the Assessment Roll by clerk from the Assessor-Clerk Tolzman received the signed assessment roll from the Assessor and signed the affidavit.
10. Receive the Assessment roll and sworn statements from the clerk-The Board of Review received the assessment roll and sworn statements from the Clerk.
11. Review the Assessment Roll and Perform Statutory Duties:
 - a. Examine the roll-Complete
 - b. Correct description or calculation errors,-Complete
 - c. Add omitted property, and-Complete
 - d. Eliminate double assessed property-Complete
12. Discussion/Action-Certify all corrections of error under state law (sec.70.43, Wis. Stats.)-The Board verified that no corrections of error were present, under State law.
13. Discussion/Action-Verify with the assessor that open book changes are included in the assessment roll-The Board verified with Ryan Raatz that all open book changes are included in the assessment roll.
14. Allow taxpayers to examine assessment data-The assessment roll was made available for taxpayers to examine. No taxpayers present examined the roll.
15. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause
No requests to waive the required 48 hour notice of intent to file an objection were received.
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court,
No requests to waive the Board of Review hearing allowing the property owner an appeal directly to circuit court were received.
 - c. Requests to testify by telephone or submit sworn statement
No requests to testify by telephone or submit sworn written statement were received.
 - d. Subpoena requests, and
No Subpoena requests were received.
 - e. Act on any other legally allowed/required Board of Review matters
No other legally allowed/required Board of Review matters were submitted.
16. Review Notices of Intent to File Objection-
Case #1-
Property Owner/Objector-Frank Nowak, 6550 Allen Rd, Sobieski for parcel # 024-4322012
2019 Assessed Value Land-\$13,100 Improvements- \$0 Total-\$13,100
Zoning classification-Residential
Objector opinion of value-None listed on PA-115A, Objection to Real Property Assessment

Tolzman swore in Assessor Rick Raatz and Frank Nowak.

Nowak presented his case of objection to the assessed value of \$13,100. He indicated the value of his lot has doubled. He indicated every single business in Sobieski has decreased by at least 50% and residential land has

increased over 100% in Sobieski. No recent sale of comparable properties was submitted.

Assessor Rick Raatz provided testimony of recent sales of comparable properties along with descriptions of each comparable property to the Board. These properties included 6075 Tamarack Trl, 6079 Tamarack Trl, 1389 Spring St., 1310 Krause Rd., 1514 Krause Rd, 1254 River St., 6056 Cty Rd S, and 6090 Cty Rd S. Raatz shared the assessed value per acre in previous years varied on all lots within this specific block thus having assessed values all over. The 2019 assessment value used per acre used is consistently \$22,600.

Board discussion took place with the Objector and the Assessor. Following discussion, the Board went into deliberation.

A motion was made by Pribyl to put the land value of the property as assessed by the Assessor in the amount of \$13,100 with \$0.00 for improvements, totaling \$13,100, seconded by Ragen. A roll call vote was taken. Allen-yes, Pribyl-yes, Ragen-yes

Nowak was given the completed PR-302-Notice of Board of Review Determination by the Clerk.

Case #2-

Property Owner/Objector-David & Jill Schultz, Agent Holly Romenesko, 446 Kildeer Ln, Sobieski for parcel # 024-253102011

2019 Assessed Value Land-\$39,600 Improvements- \$116,100 Total-\$155,700

Zoning classification-Residential

Objector opinion of value-\$130,000-\$140,000 on PA-115A, Objection to Real Property Assessment

This case was withdrawn during BOR proceedings by Schultz per Ryan Raatz.

Case #3-

Property Owner/Objector-Chad M & Gabrielle M Decker, 6620 Anthony Dr, Sobieski for parcel # 024-26320584205

2019 Assessed Value Land-\$51,000 Improvements- \$242,400 Total-\$293,400

Zoning classification-Residential

Objector opinion of value-\$274,000 on PA-115A, Objection to Real Property Assessment

Tolzman swore in Assessor Ryan Raatz, Chad Decker and Gabrielle Decker.

Chad Decker revised his PA-115A form Section 4 (B). He presented additional photos of his rotting deck, failing roof, cracked sidewalk, and leaking windows referring to the maintenance that needs to be done and affects the market value. He did submit and share details of recent sales of comparable properties for 6620 Maplewood Ln, 690Hogan Trl, 6621 Maplewood Ln, along with an appraisal report of their property from 5/12/17.

Gabrielle Decker shared she was present at the time the assessor visited the property. They spoke. She answered some questions regarding the interior and watched the assessor view the exterior.

Assessor Ryan Raatz shared recent sales of comparable properties for 5720 Havenwood Hills Dr, 6621 Maplewood Ln, 690 Hogan Trl, 6620 Maplewood Ln, 1234 Riverwood Ln, and 6653 Northernaire Dr. which includes the sale price. He clarified maintenance items that are considered to be a useable function, are not a negative adjustment to the value. An explanation to each handout was reviewed and compared to the subject property.

Questions were asked of the Assessor by the Board to define finished bsesments versus unfinished basements and architectural design or curb appeal of a home. Following discussion, the Board went into deliberation.

A motion was made by Pribyl to accept the requested total assessed value of \$274,000 changing the assessed improvement value from \$242,400 to \$223,000 leaving the land value at \$51,000, seconded by Ragen. A roll call vote was taken. Allen-yes, Pribyl-yes, Ragen-yes

Mr. & Mrs. Decker were given the completed PR-302-Notice of Board of Review Determination by the Clerk.

17. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date-No objections were presented.
18. Consider/act on scheduling additional Board of Review Date(s)-No further Board of Review dates for 2019 are necessary.
19. Adjourn (to future date if necessary)-Chair adjourned the Board of Review meeting at 11:00am.