

MEETING MINUTES
TOWN OF LITTLE SUAMICO BOARD OF REVIEW
Thursday, October 5, 2023, 9:00 A.M. – 1:32 P.M.

1. Call Board of Review to order-Mohr called the Board of Review meeting to order at 9:00am
2. Roll Call-Dale Mohr, Liz Paape, Tracey Krumrei, Lisa Glinski, Town Clerk, Sharon VanDenHeuvel, Deputy Clerk/Treasurer and Ryan Raatz, Rick Raatz and Nathan Raddatz 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-Paape motioned to appoint Mohr as Chairperson, seconded by Krumrei. Motion carried, voice vote.
5. Select a Vice-Chairperson for Board of Review-Mohr nominated Paape as Vice-Chairperson, seconded by Krumrei. Motion carried, voice vote.
6. Verify that a member has met the mandatory training requirements-Clerk verified that herself, and Paape completed the required Board of Review training as of 2023. 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 2023 and clarified current laws. Discussion with the Board took place.
8. Receipt of the Assessment Roll by clerk from the Assessor-Clerk Glinski received the signed assessment roll from the Assessor and signed the affidavit.
9. Receive the Assessment roll and sworn statements from the clerk-The Board of Review received the assessment roll.
10. Review the Assessment Roll and Perform Statutory Duties:
 - a. Examine the roll-Complete.
 - b. Correct description or calculation errors, - There were no errors.
 - c. Add omitted property, and-Complete.
 - d. Eliminate double assessed property-Complete.
11. Discussion/Action-Certify all corrections of error under state law (sec.70.43, Wis. Stats.)-The Board verified that there were not any errors to the board's knowledge. Paape motioned to accept the roll, seconded by Krumrei. Motion carried, voice vote.
12. Discussion/Action-Verify with the assessor that open book changes are included in the assessment roll-The Board verified with Raatz that open book changes are included in the assessment roll. Paape motioned to accept the assessor's open book changes included in the assessment roll, seconded by Krumrei. Motion carried, voice vote.
13. Allow taxpayers to examine assessment data-The assessment roll was made available for taxpayers to examine.
14. 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-None.
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court-None.
 - c. Requests to testify by telephone or submit sworn statement-None.
 - d. Subpoena requests-None
 - e. Act on any other legally allowed/required Board of Review Matters-None.
15. Review Notices of Intent to File Objection-
Case #1-
Property Owner/Objector-Terry and Nancy DeBauche, 5913 Havenwood Hills Dr, Little Suamico for parcel #02430340011169, 2023 Assessed Value: Land-\$440,400.00 Improvements- \$411,500.00 Total-\$455,900.00 Zoning Classification-Residential. Objector opinion of value-Valuation too High.
Glinski swore in Assessor Rick Raatz and the DeBauches. DeBauche's submitted 5 comparables that they felt were more comparable to their home and stated Coldwell Realtors stated assessment value was too high and that it was assessed higher than market value.

Assessor Rick Raatz stated that they had worked with the DeBauches during Open Book and had already lowered it from \$479,400.00 to \$445,900.00 Raatz also had comparables and the building permit estimate of \$350,000.00 plus an estimated home value of \$612,000.00 from Realtor.com.

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

A motion was made by Krumrei to assess the value of the property at \$428,000.00 (Land-\$44,400.00 and Improvements-\$383,600.00) seconded by Paape. Roll call vote was taken-All yes.

DeBauche's were given the completed PR-302-Notice of Board of Review Determination by the Clerk.

Case #2-

Property Owner/Objector-KDNL Rentals, LLC, Kym & Debbie Bellow, 1139 Kurek Rd, Pulaski for parcel #02416220404411, 932-934 Riverview Dr, Little Suamico.

2023 Assessed Value: Land-\$57,500.00 Improvements-\$415,200.00 Total-\$472,700.00 Zoning Classification-Residential. Objector opinion of value-attached pages. Glinski swore in Kym & Debbie Bellow. The Bellows felt that the Assessor should not have used homes as comparable because there were no duplexes in the area. They felt that they purchased the property this year for \$400,000.00 and that is what it should be assessed at.

Assessor Rick Raatz stated that he used comparable of Ranch style homes with around same footage because there were no duplexes.

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

A motion was made by Krumrei to assess the value of the property at \$410,000.00 (Land-\$57,500.00 and Improvements-\$352,500.00) seconded by Paape. Roll call vote was taken-All yes.

Bellows were given the completed PR-302-Notice of Board of Review Determination by the Clerk.

Case #3-

Property Owner/Objector-Robert Schahczinski, 748 Winding Brook Trail, Little Suamico for parcel #02421270101340. 2023 Assessed Value: Land-\$84,800.00 Improvements-\$588,600.00 Total-\$673,400.00 Zoning Classification-Residential. Objector opinion of value-Value of recent appraisal. Glinski swore in Robert Schahczinski. Schahczinski stated that he just got a recent appraisal and that it was significantly lower than the proposed 2023 assessment.

Assessor Rick Raatz provided comparable properties along with descriptions. An explanation of the handout was reviewed and compared to the subject property.

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

Krumrei made a motion that the Assessors value is correct of \$673,400.00 (Land-\$84,800.00 and Improvements-\$588,600.00) seconded by Paape. Roll call vote was taken-All yes.

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

Supervisor Krumrei had prior engagements and was excused to leave by the Town Chair.

Case #4-

Property Owner/Objector-David McNeill, 5866 Havenwood Hills Dr, Little Suamico for parcel #024303400512C. 2023 Assessed value: Land-\$33,000.00 Improvements-\$261,500.00 Total-\$294,500.00 Zoning classification-Residential. Objector opinion of value-\$186,000.00 Glinski swore in David McNeill and Assessor Nathan Raddatz.

McNeill stated that the paperwork he received said the assessment was on the land and not the buildings. Since he did not make any changes to property, he saw no reason for the increase in value.

Assessor Nathan Raddatz asked McNeill if his property was appraised recently. Assessor Raddatz provided comparable properties along with descriptions. An explanation of the handout was reviewed and compared to the subject property.

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

Paape made a motion that the Assessors value is correct of \$294,500.00 (Land-\$33,000.00 and Improvements-

\$261,500.00) seconded by Mohr. Roll call vote was taken-All yes.

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

Case #5-

Property Owner/Objector-Dale and Germaine Lasceki, 651 Hogan Trail, Sobieski for parcel #02424300204109. 2023 Assessed value: Land-\$64,000.00 Improvements-\$496,600.00 Total-\$560,600.00 Zoning classification-Residential. Objector opinion of value-None. Glinski swore in Dale & Germaine Lasecki. The Laseckis stated that they felt fair market value on their property would be \$492,000.00 They had an 'address' list of comparable but wasn't sure all the properties were in Little Suamico.

Assessor Nathan Raddatz had several sales comparable from 2022. Also stated Fair Market Value has not been established for this year. He stated R & R has already adjusted the property to a realistic value.

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

Mohr made a motion that the Assessors value is correct at \$560,600.00 (Land-\$64,000.00 and Improvements-\$496,600.00) seconded by Paape. Roll call vote was taken-All yes.

Lasecki's were given the completed PR-302-Notice of Board of Review Determination by the Clerk.

Case #6-

Property Owner/Objector-Ben and Hannah Lindbo, 368 Tommary Trail, Sobieski for parcel #02426320092133K. 2023 Assessed value: Land-\$79,800.00 Improvements-\$358,200.00 Total-\$438,000.00 Zoning Classification-Residential. Objector opinion of value-No improvements or additional square footage. Glinski swore in Ben & Hannah Lindbo. Lindbos had a list of comparable sales; (some not eligible) also that the square footage of their house was listed wrong.

Assessor Rick Raatz provided comparable properties along with descriptions. An explanation of the handout was reviewed and compared to the subject property. He also stated he would have no problem with adjusting the square footage and adjusting the assessed value. He stated he would meet with both the property owners in the future and remeasure the house.

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

Paape made a motion to approve with the adjusted square footage and adjusted \$419,800.00 assessed value (Land-\$79,800.00 and Improvements-\$340,000.00) with the understanding that R & R would follow-up with homeowners to remeasure to correct footage, seconded by Mohr. Roll call vote was taken-All yes.

Lindbo's were given the completed PR-302-Notice of Board of Review Determination by the Clerk.

16. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date-No objections were presented.
17. Consider/act on scheduling additional Board of Review Date(s)-No further Board of Review dates for 2023 are necessary.
18. Adjourn (to future date if necessary)-A motion was made by Paape to adjourn the Board of Review at 1:32pm, seconded by Mohr. Motion carried, voice vote.