MINUTES OF BOARD OF REVIEW
May 30, 2013

1. **Call to Order, Roll Call**
The meeting of the Village Board of Review of the Village of Slinger was called to order by Chairperson Brandt at 300 Slinger Road, Slinger, WI, at 12:00 p.m. on Thursday, May 30, 2013 with the following members present: President Brandt, Clerk Tennies, and Trustee Gundrum. Also present were Village Assessor Michael Grota of Grota Appraisals and Deputy Clerk Smith.

2. **Election of Chair and Clerk**
Motion Brandt/Gundrum to appoint Chairperson Brandt as Chairperson of the Board of Review and to appoint Deputy Clerk Smith as Clerk of the Board of Review; carried.

3. **Verify Member Training Affidavit**
Deputy Clerk informed the Board that Clerk Tennies completed Board of Review training on 04-23-2013 as required under WI Stat 70.46(4). She stated that the training affidavit had been filed electronically with the Department of Revenue.

4. **Receive 2013 Assessment Roll and Signed Affidavit from Village Assessor**
Clerk Tennies informed the Board that the 2013 Assessment Roll had been received from Assessor Grota. Assessor Grota submitted his signed Assessor's Affidavit and Deputy Clerk Smith accepted it for inclusion in the Board of Review record.

5. **Examine the 2013 Assessment Roll**
Clerk Tennies informed the Board that the Clerk's preliminary review had been conducted prior to this meeting and most questions or concerns had been addressed with the Village Assessor. Clerk Smith informed the Board that Treasurer Wilber had also examined the Assessment Roll and provided her questions and comments in the Board's packets for review.

The Board then conducted a brief review of the Assessment Roll. Assessor Grota informed the Board that the preliminary estimate of the Village's assessment ratio for 2013 is 111 % and he expected the final assessment ratio to be approximately 113%.

6. **Hear Waiver of 48-Hour Notice of Intent to File Objection Requests**
Chairperson Brandt stated that at this time, the Board would hear any requests for a waiver of the 48-hour notice of intent to file objections. There were no requests presented.

7. **Receive Objection Forms Not Previously Filed (first two hours only unless waived)**
Chairperson Brandt stated that no objection forms had been received as of this time that had not been filed prior to this meeting.

8. Hear Objections to Property Assessments and Take Action as Necessary

A. Tax Key #V5-0606-00H American Eagle Drive
Tax Key #V5-0606-00K American Eagle Drive
Tax Key #V5-0606-00L American Eagle Drive
Tax Key #V5-0606-00N American Eagle Drive
Park Bank

Chairperson Brandt informed the Board that the property owner filed a lawsuit regarding the property's 2011 assessment and the case is still being processed by Washington County Circuit Court. He stated that a stipulation for this objection was received from the Village Attorney Michael Cieslewicz of Kasdorf Lewis & Swietlik.

Assessor Grota stated that the stipulation would be combined with the on-going court issues from 2012.

Motion Brandt/Gundrum to accept the stipulation as presented for tax parcels #V5-0606-00H, #V5-0606-00K, #V5-0606-00L and #V5-0606-00N. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum, Tennies; Nay's: none. The motion was passed.

B. Tax Key #V5-0173-00B – 100 Storck Street/Delventure 1 LLC

Clerk Smith stated that the Village had received a request for objection from Delventure 1 LLC but they withdrew their objection on May 29, 2013. Assessor Grota stated that he had spoken with Delventure 1 LLC and they had a late open book change which he presented to Clerk Smith. The initial assessment was for $45,500 for land, $38,100 for improvements for a total assessment of $83,600. The amended assessment was for $33,100 for land, $16,900 for improvements for a total assessment of $50,000.

C. Tax Key #V5-0747-002 – 589 Farmstead Drive/Jeffrey R. Brandner

Chairman Brandt read the general guidelines for the Board of Review and asked Mr. Brandner if he understood the guidelines. Mr. Brandner stated he did. Clerk Smith introduced the hearing for tax key #V5-0747-002 located at 589 Farmstead with a total assessment of $243,400. Clerk Smith then swore in all witnesses to this hearing, which were Jeffrey R. Brandner and Assessor Grota.

Mr. Brandner presented the Board members with a copy of an uniform residential appraisal report he had done in January of 2013 which stated his property was appraised at $218,962. He stated he received Grota's assessment about 3 months after that and it was about $30,000 more. He also stated he didn't know when the assessor was at his home to perform the assessment. He also presented the Board with an article from the paper where he noted that the Village Treasurer stated she felt that the values in the Village are too high.

Assessor Grota provided the subject property card and description along with 6 comparable properties. He stated that the last re-evaluation was done in 2009 and the assessment ratio for 2012 was 111%. He also stated that current assessments are above what properties are worth in today's market, however the Village as a whole is equitable and conforming throughout the Village. He stated that with today's current ratio, a home worth $215,700 would equal an assessment of about $239,900, so he felt the assessment for this property was in line with others within the Village and the comparable assessments he presented supported that.

Mr. Brander questioned when the Assessor appraised his home and how the land could possibly be appraised for $65,000 when he bought it for $29,900 and lots are still be advertised and sold for that amount. Assessor Grota stated that his assessment was done in December of 2012. He also stated the assessments reflect the 2009 evaluation rates. He also stated that the subdivision is in duress and that many package deals have been reduced in price.

Mr. Brander stated he paid $215,000 for his home and lot, and wanted to know how the assessor came up with his numbers. He felt this case was pretty simply stated. Assessor Grota stated the applied assessment ratio for the Village is the same throughout the Village, and while it is high compared to today's market it is fair and equitable throughout the Village and each homeowner was paying his fair share of taxes. He explained if he lowered Mr. Brandner's assessment, Mr. Brandner would not be paying his fair share at this time. He stated the Village may do a re-evaluation soon which would bring the valuation back down to the 100% mark. He stated when that happens, assessments will be more in line with today's market, however the mill rate for the Village will have to go up but overall taxes would still remain much the same.

Mr. Brandner then asked what makes the Village assessment better that the appraisal he received for $215,000. Assessor Grota stated with the level of assessment being about 112%, that appraisal isn't that far off, if we were at 100% it would be within a few thousand dollars. Assessor Grota stated the difference of opinion is the level of assessment, and he needs to keep the level of assessment fair and equitable throughout the Village.

Mr. Brandner commented that he didn't feel the assessment numbers reflected reality.

Chairman Brandt stated that all homes in the Village are assessed at the 112% which is higher than it should be at this time and the Village is working to bring those ratios back in line within the next year. He stated if he would bring this assessment down to the 100% it would be assessed unfairly to similar homes. Chairman Brandt also stated that Mr. Brandner's appraisals could not be given consideration as evidence in this hearing since the person preparing the appraisal wasn't present to answer questions regarding the appraisal as per the Property Assessment Appeal Guide.

Board member Gundrum stated if this property was assessed at 100%, it would throw off the assessment and Mr. Brandner would not be paying the same rate as everyone else. He stated the last assessment was done when the market was good and unfortunately it crashed quickly after that and the ratio crept up quickly, however everyone is assessed fairly and that is reflected on the comparables shown.

Mr. Brandner stated he didn't understand that if he paid $29,900 for his land how it could be assessed for $65,500. Asessor Grota again explained how the assessment values from 2009 were used for this assessment, how a tax rate is determined, and how the Village ratio is high but within the guidelines.

Mr. Brandner stated he felt anyone who paid $65,000 for one of those lots was a fool and overpaid. He also stated he was a very unhappy tax payer and he hadn't even paid taxes yet.

Chairman Brandt stated he felt that there was not enough evidence to support Mr. Brandner's claim and that lots in the Bielinski Subdivision were being sold at a distressed price.

Motion Brandt/Gundrum to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of $243,300 for parcel #V5-0747-002 located at 589 Farmstead Drive. A roll call vote was taken on the motion with the following result: Yea's: Brandt, Gundrum., Tennies; Nay's: none. Motion passed.

Assessor Grota provided Mr. Brandner with the Notice of Board of Review Determination and further appeal procedure information.

D. Tax Key #V5-0606-404-001 – 1727 Woodland Way / Robert F. Abricki

Chairman Brandt read the general guidelines for the Board of Review and asked Mr. Abricki if he understood the guidelines. Mr. Abricki stated he did. Then chairman Brandt asked for clarification on line 5 of the objection form since it appeared Mr. Abricki listed the amount of his taxes rather than the amount he felt his property should be taxed at. Mr. Abricki stated he was sorry for the error and stated the amount should be $124,975. Clerk Smith introduced the hearing for tax key #V5-0606-404-001 located at 1727 Woodland Way with a total assessment of $153,700. Clerk Smith then swore in all witnesses to this hearing, which were Robert F. Abricki and Assessor Grota.

Mr. Abricki stated he moved into the 4-family unit in 2006. He stated that the land portion of his taxes was assessed at $38,300 and he believes that all the units were assessed that amount, and that isn't fair. He stated that he felt that all four units should pay ¼ of that amount because otherwise the land is being way over-priced. He stated that other 1,800-3,000 sq. ft. homes have a land value of $45,000 or more so how could a 4-family unit be assessed that high.

Chairman Brandt asked Mr. Abricki if other than his opinion on this matter, if he had any other evidence to provide to the Board at this time. He did not.

Assessor Grota provided the subject property description and 3 comparable properties and went over the comparables which supported the assessed value. He also explained that in this case the land and home are considered a package deal since you can't split them and that these properties sold for about $160,000. He explained that a reasonable amount was considered for the land portion, which in 2006 was about $38,300 and the rest of the assessment was for the improvements. He stated these amounts are pretty similar for 2-family and 4-family units.

Mr. Abricki asked if land for a side-by-side/2-family units was being assessed at $45,000 per unit. Assessor Grota stated yes. He stated land values are done by a land to building allocation since these units are always package deals.

Mr. Albicki asked if the land is common to all 4-units and each unit is paying $38,300 then the land is assessed for $153,200? He stated each should be paying ¼ of the $38,300. Assessor Grota stated this is calculated by a land residential method by State law and the Department of Revenue. Mr. Albricki asked where he could find this information. Assessor Grota stated it is located in Section 7 and Section 8, mostly Section 8 of the Property Assessment Manual published by the Department of Revenue and is available online. He stated that how to calculate allocations of land and buildings can be found there.

Chairman Brandt stated it appears that the land value is the confusion. He stated that the land is graded, and all units are charged for all services such as sewer, water and electric and all those things are considered in the assessment.

Assessor Grota stated that these units cannot be sold as individual pads like a single family home where the land can sit for years and not be built upon and then just the land is assessed.

Motion Gundrum/Tennies to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of $153,700 for parcel #V5-0606-404-001 located at 1727 Woodland Way. A roll call was taken on the motion with the following results: Yea's: Brandt, Gundrum, Tennies. Nay's: none. Motion passed.

Assessor Grota provided Mr. Abricki with the Notice of Board of Review Determination and further appeal procedure information.

Clerk Smith noted that this was the 2 hour mark and it should be noted that no further objection forms have been filed.

E. Tax Key #V5-0313-010 – 819 Charolais Drive / Carl E. and Linda R Anderson

Chairman Brandt read the general guidelines for the Board of Review and asked Mr. Anderson if he understood the guidelines. Mr. Anderson stated he did though this process was all new to him. Chairman Brandt then asked for clarification on line 3 of the objection form since it appeared Mr. Anderson listed the amount of his taxes rather than the amount of his assessment. Mr. Anderson stated he was sorry for the error and the amount should be $426,300. Clerk Smith introduced the hearing for tax key #V5-0313-010 located at 819 Charolais Drive with a total assessment of $426,300. Clerk Smith then swore in all witnesses to this hearing, which were Carl E. Anderson and Assessor Grota.

Mr. Anderson gave the Board members a packet of materials he wished to present which included comparables, Google maps of the area, pictures of the runoff and flooding of his yard, plat of survey, acreage of all homes in the subdivision, a recent article from the paper regarding the Village's home values, a list of recent sales, and a model of property. He began by thanking Kyle from Assessor Grota's office for reviewing material and talking with him and reducing his assessment on May 15, 2013 to the current assessment of $426,300, but stated he felt it should still be lower. He then went over his handouts expressing the water retention area on his property and the recent sales.

Assessor Grota provided the subject property description and 6 comparable properties. He stated that the assessment ratio for the Village is at about 112% which in today's market is high, but that was the rate that the entire Village is assessed to remain fair and equitable.

Assessor Grota reviewed the comparable properties noting age, building materials, size and acreage and noted the $22,600 reduction already given to Mr. Anderson's property.

Chairman Brandt asked if wooded lots are generally worth more in value and if kettles and water retention areas have a negative effect. Assessor Grota stated that 25% is usually added for oversized and wooded lots and then deductions are done for drainage and runoff areas.

Mr. Anderson stated that he would like to see this reduced more. The size and shape and uniqueness of the lot were reviewed and compared to neighboring lots. Board member Gundrum asked about how big the easement on the property was and Assessor Grota stated it was about 4 tenths of an acre. He stated that with the recent reduction of $22,600, $15,900 was reduced from the home value and $6,700 from the land value.

Motion Gundrum/Tennies to determine that the taxpayer has not presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of $426,300 for parcel #V5-0313010 located at 819 Charolais Drive.

A roll call was taken on the motion with the following results: Yea's: Brandt, Gundrum, Tennies. Nay's: none. Motion passed.

Assessor Grota provided Mr. Anderson with the Notice of Board of Review Determination and further appeal procedure information.

9. Adjournment

Motion Tennies/Gundrum to adjourn the Board of Review sine die at 2:53 p.m. A vote was taken on this motion with the following results: Yea's: Brandt, Gundrum, Tennies; Nay's: None. The motion was passed.

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Russell E. Brandt, Village Chairperson

Minutes submitted by Dawn Smith, Deputy Clerk