

MINUTES OF BOARD OF REVIEW
June 19, 2024

1. Call to Order, Roll Call

The meeting of the Village Board of Review of the Village of Slinger was called to order by President Stortz at 300 Slinger Road, Slinger, WI at 2:00pm on Wednesday, June 19, 2024 with the following members present: President Stortz, Clerk Tennes, and Trustee Bergum. Also present were Village Assessor Eric Feavel of Catalis Tax & Cama, Village Assessor Nathan Carlson, Commercial Assessor Rob Kilday and Treasurer Schoof.

2. Election of Chair and Clerk

Motion Bergum/Tennes to elect President Stortz as Chairperson of the Board and a motion Tennes/Bergum to appoint Treasurer Schoof as Clerk of the Board of Review; carried unanimously.

3. Verify Member Training Affidavit

Treasurer Schoof informed the Board that Clerk Tennes completed Board of Review training as required under WI Stat 70.46(4) and the training affidavit was electronically filed with the Department of Revenue.

4. Receive 2024 Assessment Roll and Signed Affidavit from Village Assessor

Assessor Feaval submitted his signed Assessor's Affidavit and Treasurer Schoof accepted it for inclusion in the Board of Review record.

5. Examine the 2024 Assessment Roll

Treasurer Schoof provided the Board with the preliminary assessment roll for 2024, and Administrator Wilber informed the Board that staff had reviewed the roll prior to this meeting. She stated that all questions resulting from that review had been answered.

The Board conducted a review of the 2024 roll.

6. Hear Waiver of 48-Hour Notice of Intent to File Objection Requests

Chairperson Stortz stated that at this time, the Board would hear any requests for a waiver of the 48-hour notice of intent to file objections and confirmed to the Board that no requests for this type of waiver had been received at this time.

7. Receive Objection Forms Not Previously Filed (first two hours only unless waived) - None

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

A. Tax Key #585033-585157, Cedar Creek Estates – phase 2

Kevin Zimmer, BJ Deresynski, Assessor Feavel, and Assessor Carlson were sworn in at 2:20pm. Mr. Dereszynski stated that their former bookkeeper failed to notify them when the 2023 notice of change to assessments were received. He stated they questioned this when the tax bills were received and began working with the assessor's office to correct the assessments. It was also stated that the 2024 values came in 15% higher than the 2023. Mr. Zimmer's opinion was that the assessed value was high, given the fact that part of the land has no road access or utilities.

An agreement was reached by Cedar Creek Estates and Assessor Eric Feavel that the 2023 assessments would be reduced by 50% for all lots. 2024 assessments will also be reduced by 50% for the unimproved lots.

Motion Bergum/Tennies to affirm the assessment as presented here, pursuant to Sec. 70.47(9)(a) of the WI Statutes of the Board of Review, that the assessor's valuation is correct and that the assessor presented sufficient evidence of the FMV of the subject property; passed.

B. Tax Key #V5-0598-002-001 – 0598-002-016, Fox Hollow Condominiums

Gilbert Kuzera, representative for Fox Hollow Condominiums, Eric Feavel, and Nathan Carlson were sworn in at 3pm. Mr. Kuzera's opinion was that the Condo Association's land assessment of \$189,130/acre was overstated. He provided information on other condo and home sales in the area. He also provided sale amounts for the 16 units in the association, ranging from years 2007-2023, totaling \$3,569,200 compared to the assessed value of \$5,002,400.

Assessor Feavel stated that not all residential land costs are same. Costs differ based on the use of the land. He also stated that market values constantly change and most of the sales amounts of the condos in question were from a number of years ago and that the market has increased dramatically.

Motion Bergum/Tennies to affirm the assessment, pursuant to Sec. 70.47(9)(a) of the WI Statutes of the Board of Review, that the assessor's valuation is correct and that the assessor presented sufficient evidence of the FMV of the subject property; passed.

C. Tax Key #V5 059800, V5 059800P, V5 060600U002, Serenity RE LLC

Steve Traudt with Assessment Reduction Services LLC, representing Serenity RE LLC and Assessor Kilday were sworn in 3:40pm.

Mr. Traudt believed there was a mistake made by the assessors in the amount of the recent sale of 1600 & 1650 American Eagle Drive. It was established that there was not an error.

Mr. Traudt also stated that, in his opinion, the assessments were overstated due to the fact that part of the recent sales included personal property and was not all real property.

Assessor Kilday stated that he would not recommend a change to the assessment because no evidence was provided to substantiate the claim that personal property was part of the sale. He stated the real estate transfer report would have been completed by the buyer. Also noted was the fact that the assessment of \$11,437,800 was less than the purchase price of \$12,155,000.

Motion Bergum/Tennies to affirm the assessment, pursuant to Sec. 70.47(9)(a) of the WI Statutes of the Board of Review that the assessor's valuation is correct and that the assessor presented sufficient evidence of the FMV of the subject property; passed.

9. **Adjournment**

Chairman Stortz stated that it was now 4:00pm and two hours have passed since the beginning of the hearing. He asked that it be noted for the record that no other requests for waivers had been received during the first two hours of this meeting.

Motion Bergum/Tennies to adjourn the Board of Review sine die at 4:00 p.m. Passed.

Scott Stortz, Chairperson

Minutes submitted by Michelle Schoof, Treasurer/Clerk