

MINUTES OF BOARD OF REVIEW

June 2, 2022

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 2:02pm on Thursday, June 2, 2022 with the following members present: President Stortz, Clerk Tennies, and Trustee Kohl. Also present were Village Assessor Michael Grota of Grota Appraisals, Alternate Board Member Wilber and Treasurer Knetzger.

2. Election of Chair and Clerk

Motion Kohl/Tennies to elect President Stortz as Chairperson of the Board and a motion Tennies/Kohl to appoint Treasurer Knetzger as Clerk of the Board of Review; carried unanimously.

3. Verify Member Training Affidavit

Treasurer Knetzger informed the Board that Clerk Tennies, Treasurer Knetzger, and President Stortz all 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 2022 Assessment Roll and Signed Affidavit from Village Assessor

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

5. Examine the 2022 Assessment Roll

Treasurer Knetzger provided the Board with the preliminary assessment roll for 2022, and Clerk Tennies 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 2022 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 #V5-0598-002-001 – 1429 American Eagle Drive, Gilbert Kuzera

Gilbert Kuzera and Michael Grota, Grota Appraisals were sworn in at 2:10pm. Mr. Kuzera stated he purchased this property in 2016 for \$210,000. He felt the Condo Association's land assessment of \$146,000/acre was much higher compared to other properties. He provided comparables with acreage of similar size that showed lesser land assessments as well as other properties of smaller acreage with higher land assessments. He stated that a fair and equitable assessment should be \$25,000 per

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condo parcel. He also showed that his condo association's properties were being assessed at 117% of sale price, whereas, similar properties on Liberty Court and Patriot Court which sold in 2021 were assessed at 105% of sale price, which supported his stance that the assessment should be the sale price. He provided a list of all 16 condos purchase prices which averaged out to be \$215,700 each, and therefore, felt his assessment should be \$215,700, \$25,000 for land and \$190,700 for improvements.

Assessor Grota stated that not all residential land costs are same. Costs differ based on "highest and best use" as well as the permissions attached to the property. He also presented 3 comparables that showed similar properties sold between \$290,000 - \$300,000 in 2021 and another that sold for \$255,000 in 2019. All 3 properties are considered a twin to Mr. Kuzera's property.

Trustee Kohl asked if the hearing was just addressing 1429 American Eagle Drive, and not all of the Fox Hollow Condos. He also asked how Mr. Grota calculated his assessment.

Mr. Kuzera confirmed it was just his unit.

Mr. Grota stated that he calculated his assessment of Mr. Kuzera's property by taking the land value/number of units then adding the amenities of the land in question.

Mr. Kuzera stated again that the value is when you sell the property. The sale price is the determining value.

Mr. Grota stated that market values constantly change. Between 2006-2007 people enjoyed very high property values. Between 2008-2009 values declined. They started rising again in 2012, and we are currently experiencing rapidly rising values again.

The hearing closed at 2:35pm.

Trustee Kohl stated that after hearing the testimony from both and looking at the comparables, he felt there does not need to be a change in assessment.

Clerk Tennes agreed.

Chairman Stortz also agreed. He stated that having looked at the comparables and even using a 3% annual increase on the 2019 property, the 2019's property assessment would be a conservative \$260,000. Ranch homes also have higher values, and Mr. Grota provided them. Chairman Stortz did not see a mis-valuation on this property.

Motion Kohl/Tennes to determine that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to affirm the Assessor's valuation of \$33,500 for land and \$225,000 for improvements for a total value of \$258,500 for the parcel located at 1429 American Eagle Drive. A roll call vote was taken; motion carried unanimously.

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Mr. Kuzera was given his Notice of BOR Determination which included his Notice of Appeal Rights.

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

Scott Stortz, Chairperson

Minutes submitted by Valerie Knetzger, Treasurer/Deputy Clerk