

**MINUTES OF BOARD OF REVIEW**  
**June 4, 2018**

**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 Brandt at 300 Slinger Road, Slinger, WI at 2:00 p.m. on Monday, June 4, 2018 with the following members present: President Brandt, Clerk Tennes, and Trustee Kohl. Also present were Village Assessor Michael Grota of Grota Appraisals and Treasurer Wilber.

**2. Election of Chair and Clerk**

Motion Tennes/Kohl to elect President Brandt as Chairperson of the Board; carried unanimously.

Motion Tennes/Kohl to appoint Treasurer Wilber as Clerk of the Board of Review; carried unanimously.

**3. Verify Member Training Affidavit**

Treasurer Wilber informed the Board that Clerk Tennes completed Board of Review training on May 17, 2018 as required under WI Stat 70.46(4). She stated the training affidavit was electronically filed with the Department of Revenue on May 24, 2018.

**4. Receive 2018 Assessment Roll and Signed Affidavit from Village Assessor**

Assessor Grota submitted his signed Assessor's Affidavit and Treasurer Wilber accepted it for inclusion in the Board of Review record. He also provided a summary of late open book changes made since the Open Book session was held in May.

**5. Examine the 2018 Assessment Roll**

Treasurer Wilber provided the Board with the preliminary and final assessment rolls for 2018 and 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 brief review of the 2018 roll. Treasurer Wilber asked Assessor Grota about changes made during the Open Book session. Assessor Grota explained that all changes made at Open Book were incorporated into the final roll but the late changes he just provided would still need to be updated in the roll.

**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. Treasurer Wilber informed 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**

Treasurer Wilber introduced the hearing for the above-listed parcel and provided the assessed value as \$33,500 for land, \$170,400 for improvements for a total assessed value of \$203,900. She informed the Board that the objection form submitted for this parcel indicated that the property owner's opinion is that the land should be valued at \$17,437.50 and the improvements should be \$117,725.00 for a total assessed value of \$135,162.50. Treasurer Wilber swore in all witnesses to this hearing, which were property owner Gilbert Kuzera and Village Assessor Michael Grota.

Mr. Kuzera informed the Board that his obligation was in two parts, for the land and the improvements. He explained it was his opinion that the land was assessed at too high a value because it is a condominium plot. He stated that if all the plots in his condo development are added together, their value comes to over \$144,000 per acre which is much higher than the value placed on neighboring properties. Mr. Kuzera provided a list of parcels in the area to show that their assessed value per acre is much lower per acre.

Mr. Kuzera stated it was also his opinion that the improvements on his property were assessed too highly. He submitted a list of comparable properties in his opinion and calculated the assessed value per square foot, showing that each of the comparable parcels were assessed at a lower value than his.

Assessor Grota provided information on the subject property and discussed recent sales of comparable properties, including two recent sales of the subject property. He stated that this parcel was purchased in July 2015 for \$210,000 and sold again in February 2016, also for \$210,000. Assessor Grota showed comparisons with properties at 1370 Oak Tree Court, 639 Farmstead Court and 210 James Street and explained how adjustments made for various differences between each unit supported his original valuation of the property. Assessor Grota pointed out that the comparisons he used were all condominium units as he considered those to be more similar to the subject property than single family houses.

Board members asked about the status of American Eagle Drive in this area. Mr. Kuzera stated the cul-de-sac where seven of the eight buildings in this development are located is a private street, but his property is located directly on American Eagle Drive which is public roadway.

Assessor Grota added that the property at 484 Pine Cove Court that was presented by the property owner as a comparable did sell for \$170,000 as indicated, however it is a two-story unit located within the Arbor Pointe development. He stated it was his opinion that there are significant differences in quality between the Arbor Pointe and Fox Hollow developments.

Motion Brandt/Kohl 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 \$33,500 for land and \$170,400 for a total value of \$203,900 for the parcel located at 1429 American Eagle Drive. A roll call vote was taken on the motion with the following results: Yea's: Brandt, Kohl, Tennes; Nay's: None. The motion was passed.

Assessor Grota provided Mr. Kuzera with the Notice of Board of Review Determination including information on the appeal process.

**B. Tax Key #V5-0318-039 – 449 Glen View Lane  
Candi and Kevin Martin**

Treasurer Wilber introduced the hearing for the above-listed parcel and provided the assessed value as \$55,000 for land, \$225,400 for improvements for a total assessed value of \$280,400. She informed the Board that the objection form submitted for this parcel indicated that the property owner's opinion is that the total assessed value of the parcel should be set at \$265,500. Treasurer Wilber swore in all witnesses to this hearing, which were property owner Candi Martin and Village Assessor Michael Grota.

Ms. Martin informed the Board that she had attended the Open Book session and discussed her concerns with assessment staff but received no adjustment at that time. She presented the reasons for her objection, which included the fact that in her opinion the comparable properties being used to support her assessment are all much newer properties in new subdivisions. Ms. Martin stated she understood that adjustments are made to compensate for differences like that, but in her opinion the adjustments do not accurately reflect the large variance in quality and age among the properties.

Ms. Martin stated she had researched the assessed values for all parcels along Glen View Lane with one exception and found that values in that neighborhood ranged between \$233,000 and \$327,000 with most of the properties being assessed around \$263,000. Ms. Martin stated that since they purchased the property in 1996 the assessed value has increased by 74%, from \$161,000 to this year's value of \$280,400. She further stated that in her opinion the 7.5% increase received this year was excessive in view of the fact that no improvements have been made to the property for several years.

Assessor Grota provided information on the subject property and seven other properties located at 105 Charolais Drive, 106 Charolais Drive, 508 Sara's Court, 101 Charolais Drive, 321 Kames Court, 425 Cedar Bluffs Court and 383 Maple Grove Terrace. He pointed out that all comparable properties used here had recent sales between May 2016 and March 2018. Assessor Grota reviewed the adjustments made to account for the differences between the comparables and the subject property and stated it was his opinion that the comparisons supported his assessment.

Ms. Martin stated it was her opinion that many of the comparable properties presented were much newer than her property. She also stated that the comparables along Charolais Drive are located in a subdivision that is significantly different from her neighborhood even though they may be closer in age.

Motion by Brandt 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 \$55,000 for land and \$225,400 for improvements for a total value of \$280,400 for the parcel located at 449 Glen View Lane. There being no second offered, the motion failed.

The Board continued its discussion of this matter. Chairperson Brandt stated he could not see lowering the assessment to the requested amount when the Assessor's comparables do not support a change. Village Clerk Tennes stated she questioned the comparable properties that were used as the differences appeared to be larger than valued in the adjustments made.

Motion Kohl/Tennes to determine that the taxpayer has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to amend the Assessor's total valuation to \$265,000 for the parcel located at 449 Glen View Lane. A roll call vote was taken on the motion with the following results: Yea's: Kohl, Tennes; Nay's: Brandt. The motion was passed.

Assessor Grota confirmed with the Board that the amended value should be shown in the improvements portion of the assessment. He stated that the assessment would be amended to show the land assessed at \$55,000 and improvements assessed at \$210,000 for a total of \$265,000 assessed value. He provided Ms. Martin with the Notice of Board of Review Determination and the appeal process information.

**C. Tax Key #V5-0313-010 – 819 Charolais Drive**

**Carl and Linda Anderson**

Treasurer Wilber introduced the hearing for the above-listed parcel and provided the assessed value as \$94,400 for land, \$325,600 for improvements for a total assessed value of \$420,000. She informed the Board that the objection form submitted for this parcel indicated that the property owner's opinion is that the total assessed value of the parcel should be set at \$385,000. Property owner Carl Anderson stated he wished to amend this opinion to \$397,000 at this time. Treasurer Wilber swore in all witnesses to this hearing, which were property owner Carl Anderson, Appraiser Richard Zurowski and Village Assessor Michael Grota.

Mr. Anderson informed the Board that Mr. Zurowski conducted an appraisal of the property earlier this year and would be able to discuss his findings in more detail. Mr. Zurowski presented his appraisal of the subject property and directed the Board's attention to an aerial view of the property. He pointed out the large wetland area located on the property and also provided a copy of the plat of survey showing a large drainage easement along the back of the parcel.

Mr. Anderson informed the Board that he and Mr. Zurowski had presented this information at the Open Book session and had received an adjustment on the assessed value for the land, which was reduced by \$17,300. He stated there had been no adjustment made on the value for improvements and it was his opinion that the assessed value for improvements should be reduced as well.

Mr. Zurowski discussed his opinion of some of the comparable properties used during the Open Book session. He went through some detailed information provided in his appraisal of the property and discussed other properties that he considered to be more comparable to the subject property.

Assessor Grota presented information on the subject property and provided information on comparable parcels located at 737 Whitetail Court, 742 Charolais Drive, and 1555 Pine Cove Lane. He provided a second report showing the comparables used by Mr. Zurowski, which were located at 737 Whitetail Court, 760 Century Court and 660 Pine Terrace.

Board members questioned the difference in finishes and fixtures in the various properties. Mr. Zurowski showed photos to confirm that the flooring in the subject property is vinyl and the countertops are formica, both finishes being of lower quality than finishes found in most of the comparable properties.

Motion Brandt/Kohl to determine that the taxpayer has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to amend the Assessor's total valuation to \$397,000 for the parcel located at 819 Charolais Drive. A roll call vote was taken on the motion with the following results: Yea's: Brandt, Kohl, Tennies; Nay's: None. The motion was passed.

Assessor Grota confirmed with the Board that the amended value should be shown in the improvements portion of the assessment. He stated that the assessment would be amended to show the land assessed at \$94,400 and improvements assessed at \$302,600 for a total of \$397,000 assessed value. He provided Mr. Anderson with the Notice of Board of Review Determination and the appeal process information.

Treasurer Wilber stated that it was now 4:00pm and two hours have passed since the beginning of the hearing. Chairperson Brandt 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.

**D. Tax Key #V5-0319-083 – 640 Highview Drive**

**Roger Wolf**

Treasurer Wilber introduced the hearing for the above-listed parcel and provided the assessed value as \$45,700 for land, \$198,200 for improvements for a total assessed value of \$243,900. She informed the Board that the objection form submitted for this parcel indicated that the property owner's opinion is that the total assessed value of the parcel should be set at \$224,000. Treasurer Wilber swore in all witnesses to this hearing, which were property owner Roger Wolf and Village Assessor Michael Grota.

Mr. Wolf explained to the Board that he was objecting to the assessed value for his property because the lot next to his finally sold and the purchase price was less than his land was assessed for, even though the neighboring lot is eight times the size of his parcel. He stated it was also his opinion that many properties in the neighborhood are now rental units because it is very difficult to sell a property in that area.

Assessor Grota presented information on the subject property and seven comparable properties located at 605 Kettle Moraine Drive S, 113 Parkway Drive, 633 Highview Drive, 103 Oakview Drive, 638 Highview Drive, 216 Oakview Drive and 641 Highview Drive. He pointed out that 5 of the comparable properties are located in the same neighborhood as the subject property. Assessor Grota stated that the recent sale of the neighboring property was unique in that there were multiple owners and that will sometimes impact the purchase price.

Mr. Wolf stated he had spoken with staff from the Assessor's office but did not get an explanation for why the neighboring parcel was assessed so much higher than the recent sale price. He stated it was on the market for a full year before it eventually sold.

Board members asked Mr. Wolf about the terrain in his area and he stated his lot is very hilly. He stated there is very little backyard due to the steep incline that takes up most of the back portion of the parcel. Board members reviewed an aerial photo provided by Assessor Grota and agreed that even though the subject parcel extends for quite a distance, the big differences in grade would make much of it unusable for many purposes.

Motion Brandt/Kohl to determine that the taxpayer has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor and to amend the Assessor's valuation of the land by \$5,000 to \$40,700 resulting in a total assessed value of \$238,900 for the parcel located at 640 Highview Drive. A roll call vote was taken on the motion with the following results: Yea's: Brandt, Kohl, Tennes; Nay's: None. The motion was passed.

Assessor Grota provided Mr. Wolf with the Notice of Board of Review Determination including information on the appeal process.

**E. Tax Key #V5-0619-025-00B – 1054 E Commerce Boulevard  
Dove Plaza II LLC/Reinhart Boerner Van Duren SC, Agent**

Treasurer Wilber informed the Board that an Objection to Real Property Assessment was received from the owner of Dove Plaza II, LLC through their agent attorneys at Reinhart Boerner Van Duren SC for the assessment of property located at 1054 E Commerce Boulevard. She stated that the total assessed value of this property is \$3,102,400 and the objection form indicates that the property owner's opinion is that the total assessed value should be \$1,500,000.

Treasurer Wilber stated that this objection form was accompanied by a Request for Waiver of Board of Review (BOR) Hearing indicating that a waiver was requested because litigation on this matter is considered likely. She informed the Board that this property owner had filed a claim with the Village to dispute the property's assessed value from last year's Board of Review. She explained that the Village Board had denied that claim and notified the property owner of the disallowance. Treasurer Wilber stated that since time still remained for the property owner to continue their appeal of last year's assessment in Circuit Court, it appears possible that they intend to include this year's objection in potential litigation.

Motion Brandt/Tennes to affirm the Assessor's valuation of \$3,102,400 total assessed value for the parcel located at 1054 E Commerce Boulevard and to approve the Request for Waiver of Board of Review Hearing received from Dove Plaza II, LLC for the same property due to likely litigation pending. A roll call vote was taken on the motion with the following results: Yea's: Brandt, Kohl, Tennes; Nay's: None. The motion was passed.

Treasurer Wilber stated she will notify the property owner's agent of the approval of their request to waive the Board of Review hearing.

**9. Adjournment**

Motion Tennes/Kohl to adjourn the Board of Review sine die at 5:00pm. A vote was taken on this motion with the following results: Yea's: Brandt, Kohl, Tennes; Nay's: None. The motion was passed.

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Russell E. Brandt, Chairperson

Minutes submitted by Margaret Wilber, Treasurer/Deputy Clerk