

**VILLAGE OF RIVER HILLS
MEETING OF THE BOARD OF REVIEW
THURSDAY, AUGUST 17, 2023 AT 8:00 AM
MINUTES**

1. Call to Order: The meeting of the Village of River Hills Board of Review was called to order by Chairman Dean Schultz at 8:00 a.m. to remain in session per Wisconsin State Statutes 70.47(d)(a)(1-2), to receive the assessment roll for 2023 and hear any objections that come before the Board of Review to be heard.
2. Roll Call: Roll call was answered by Dean Schultz-Chair, Kathy Dickinson, Tony Enea, Paul Gordon, Nic Padway, and Clerk Tammy LaBorde. Also present was Village Assessor Marty Kuehn and Nick DePalma of Tyler Technologies and Deputy Clerk/Treasurer Stacie Nelson.
3. Approval of minutes from May 23, 2023 meeting. Motion by Gordon, seconded by Dickinson, to approve minutes from May 23, 2023. Motion carried unanimously.
4. Confirmation of Appropriate Board of Review and Open Meetings Notices. Clerk LaBorde stated that the following notices were posted on the three official bulletin boards in the village and also on the Village website. The Notice of Revaluation was posted on March 28, 2023. The Notice to Adjourn BOR to later date & Notice of Open Book was posted on May 23, 2023. The Revised Notice to Adjourn BOR to later date & Notice of Open Book was posted on June 20, 2023. This notice was also posted on the door to Village Hall.
5. Verification that at least one BOR member has met the mandatory training requirements. Board of Review training and of proper notifications and postings: Clerk LaBorde verified that training was completed by Chairman Dean Schultz as required per sec. 70.46(4), Wisconsin Statutes.
6. Verification that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)) Clerk LaBorde verified that the Village has an adopted ordinance from 1999 and a copy was provided to the Board.
7. Discussion Related to the Filing and Summary of the Annual Assessment Report by the Assessor.
Assessor Kuehn stated Tyler Technologies performed an intermarket update in the community. They isolated the sales in the community and did an analysis of that information to come up with a process that would recreate the sales price. There were 25 transactions in 2022 with a mean ratio of 80%. This was 20% below market level. They looked at sales from 2021 and 2022 for analysis in 2023. There was a total of 60 sales they used for calculations (about 10% of the properties). The sales ratio for the two years

combined is around 102%. Data which had been inherited from the prior assessor have been adjusted over time to reflect current market prices. Notices were sent to taxpayers in June. Tyler & Associates reserved more than one month for residents to review. They shared documentation with taxpayers. There were about 80 changes at open book. The overall average increase in value is around 20%. The last revaluation was around 2008. Since then there have been periods of stagnant value, minor increases and decreases, and, since the pandemic, the Village has become a dynamic market place.

Enea asked if there were any homes torn down that weren't reconstructed. Kuehn stated "No". Kuehn stated that the property on Brown Deer Road will be assessable next year. There will be 51 new units. Dickinson asked if the roll included the changes. Kuehn stated "No". Kuehn stated the assessment roll is ready for review. The roll was distributed to the BOR members who reviewed it.

8. Receipt of the Assessment Roll by the Clerk from the Assessor.
Clerk LaBorde noted that the assessment roll had been printed the morning of 8/17/23. Her review would occur during the BOR meeting after which Assessor Kuehn will fill out the affidavit. The new tax software is in process of being incorporated with the data currently utilized by Tyler Technologies.

The current assessment roll includes the open book changes. Kuehn stated that the Assessment Roll being reviewed by BOR and the Clerk follows the same method and rules as required by Milwaukee County.

9. Receipt of Assessment Roll and Sworn Statements from the Clerk.
BOR members received the roll and accepted the affidavit, signed by the Assessor. Motion by Enea and second by Dickinson to accept the 2023 Assessment Roll as updated and sworn statements; motion carried unanimously.
10. Review the 2023 Assessment Roll and Perform Statutory Duties.
 - a. Examine the roll,
 - b. Correct Description or Calculation Errors,
 - c. Add Omitted Property, and
 - d. Eliminate Double Assessed Property

Examination of the 2023 Assessment Roll: Assessor Marty Kuehn informed the Board that each parcel is assigned a tax id number. The report is organized by parcel id. And includes the type of development, legal description, acreage listing, value for the land, improvements and the total. This is the best representation of what the values are. Chair Schultz suggested taking some time to review the roll. There was discussion regarding what is included in the values for land and improvements. Padway asked if there is an average per square foot value. Kuehn stated that you could probably develop something. Gordon asked if school districts were taken into consideration. Kuehn stated that they do not value based on school district. Padway asked if any of the construction along I-43 was raised. Kuehn stated that nothing special was done for this assessment year. They will watch the construction project for any affects to the property.

11. Discussion and Action to Certify all Corrections of Error Under State Law–(Wis. Stat. § 70.43)
Assessor Kuehn stated there were no Corrections of Error. There were also no Correction of Error under Wis. Stat. §70.44).
12. Discussion and Action Verifying with the Assessor that Open Book Changes are Included in the Assessment Roll.
Assessor Kuehn stated that all Open Book changes are included in the Assessment Roll that was distributed at the meeting.
13. Allow Taxpayers to Examine Assessment Data.
There were no requests received to examine the assessment data.
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 a Good Cause,
There were no waivers requested. This is for someone who states their intent but hasn't handed in their objection form.
 - b. Requests for Waiver of the BOR Hearing Allowing the Property Owner an Appeal Directly to the Circuit Court,
There were no waivers requested.
 - c. Requests to Testify by Telephone or Submit a Sworn Written Statement,
There was a total of two requests to testify via telephone/zoom. There were no requests to submit a sworn written statement.
 - d. Subpoena Requests, and
There were no subpoena requests.
 - e. Act on Any Other Legally Allowed/Required BOR Matters.
There were no other BOR matters to act on.
15. Review Notices of Intent to File Objection.
A chart reflecting the Notices of Intent to File Objections was provided to the BOR members. There are a total of seven Notices of Intent to File Objection which were received prior to the 48-Hour Notification requirement. Two of those requests (Walcott and Taxman) were resolved prior to the BOR meeting. There are five requests which remain Gueller, Boyle, Boucher/Washburne, Dennehy and Mader. All Objection forms were received prior to the BOR meeting and copied for the BOR members
16. Proceed to hear objections, if any, and if proper notice/waivers given, unless scheduled for another date.
 - A. The BOR proceeded to hear an objection from Jill Gueller at 8:45am.**

Chairman Schultz opened the hearing and explained the hearing process and that the burden of proof is on the taxpayer. Jill Gueller, 825 W. Good Hope Road appeared before the BOR. She believes the fair market value of her property is \$300,000. Chairman Schultz asked Clerk LaBorde to introduce the case. LaBorde stated that the meeting is being recorded on zoom and digitally. Jill and Paul Gueller filed an objection for the property located at 825 W. Good Hope Road. The tax key number is 127-9992-003. The property is classified as residential. The 2023 value in the assessment roll is: land \$211,100, improvements \$201,900, total property assessment at \$413,000. Kuehn stated the improvement value changed to \$180,000 with a total value of \$391,100.

The following individuals were sworn by the Clerk to provide testimony at the hearing –

- Jill Gueller, 825 W. Good Hope Road, River Hills, WI 53217
- Village Assessors Marty Kuehn and Nick DePalma, Tyler Technologies, 14669 W. Lisbon Road, Brookfield, WI

Mrs. Gueller stated she does not have any witnesses.

The Assessor stated he does not have any witnesses.

Kuehn stated that the assessment value for the property is 100%.

Mrs. Gueller was asked to present her evidence.

She is in the process of getting a divorce. There may be a few things that were not taken into account for the land value. Her home is in the Glendale River Hills school district, which is the less desirable school district. The land is somewhat smaller. They are the first house next to the I-43 entry ramp. The trees which were serving as a sound barrier are no longer there. The house next to them had fallen into disrepair. They haven't been able to close their garage door for over five years and their roof is in need of repair. They no longer have access to the easement that allowed the kids to walk to Nicolet High School. The parties who own the easement have taken away their access to the easement. They have not been able to make improvements to the property as there was no funding. They need extensive plumbing work done. There is a screened in porch that was fixed when they purchased, however now needs to be completely replaced. There is an issue with the chimney which is a fire hazard and will cost \$1,700. The house needs approximately \$150,000 in repairs. Her husband, her and their attorneys used \$300,000 as the value of the house for the purposes of their divorce. There is no equity and it would be difficult to sell the home in its current state. The home is being seen as more of a liability for the purposes of her divorce.

Questions from the Board:

- Kuehn had no questions.
- Gordon asked if there has been any court determination from the divorce making a finding as to the value of the house. Mrs. Gueller stated the court date is in October. Has anything changed with the appraisal of \$375,000 which may increase or decrease the appraisal. Gueller stated the plumbing, chimney and the porch issues are new. The I-43 road construction has created cracks all over her house.

- Enea pointed out the value of the property should be listed as \$300,000 not \$300.
- Padway asked about the sworn financial declaration in the divorce and what did she put for the value – Gueller stated \$309,000. Padway asked about the loss of the easement to the school. Gueller clarified that the loss was access to the easement which provided access to the school. There was no easement on a recorded document.
- Enea asked if she sought advice from an appraiser or realtor related to the value of the home. Gueller stated that she did not as she is still living there with her children.
- Dickinson asked about the 2022 assessment if it was \$309,000. Gueller confirmed.

There were no witnesses.

The Assessor was asked to present his evidence.

Assessor Kuehn passed out a two-page document to be entered as an exhibit. The property record card which includes a picture of the house and sales history. There was a right-of-way acquisition so a new parcel number was created. The original parcel number was retired. The Assessor reviewed the information on page 1 outlining the property. The parcel created is 2.165 acres. The current assessment is \$391,100. On the second page shows a sketch and how everything was calculated. There are five comparables which were selected 8712 N. Spruce Road, 9460 N. Spruce Road, 8615 N. Range Line Road, 9080 N. Spruce Road, and 1320 W. Larkspur Lane. They made a comparison between the subject property and the comparables. There were adjustments made to the sales prices of the comparables. The information is showing that the subject property is showing up as undesirable. The subject property is Good (-) minus, and slightly better in quality than the subject property. The Assessor suggested the price of \$391,100 at open book and notified the property owner.

Questions from the property owner related to the Assessor's testimony: None

Questions from the Board related to the Assessor's testimony:

- Gordon asked if there was anything presented by the owner through her testimony and exhibits which was not considered in the findings. DePalma stated that there were numerous condition issues but had not included the chimney issue. The fact that the house would abut I-43 was considered. DePalma answered yes. The chimney would have been one more factor.
- Enea asked about the neighborhoods of the comparables. Kuehn stated that the diverse nature of the community that they had to go outside the neighborhood. Enea asked about the % good information on the card. Kuehn stated that the number is adjusted for quality with depreciation included. The cost approach on the sale properties is around 98%. This is a representation of what market value is.

Questions from the property owner related to the Assessor's testimony:

- Mrs. Gueller stated that it didn't seem like the comparables are comparable – they are from a different neighborhood of the village and in a different school district.

Questions from the Board of Review for either the Property Owner or the Assessor:

- Padway asked when the appraisal was done, did they do an inspection of the home. Gueller stated that there were items that the appraiser did not consider. Padway asked if a refinance was done. Gueller stated that took advantage of the lower interest rate and pulled money out of equity. The amount was refinanced at \$300,000 with a balance of \$280,000.
- Gordon asked if the village assessment included an in-house inspection. Gueller stated No.

Any further evidence from the Property Owner. Mrs. Gueller had no additional evidence.

Any further evidence from the Assessor. The Assessor had no additional evidence.

Chairman Schultz asked Gueller to summarize her case to the Board.

Mrs. Gueller stated that both the home and land assessments appear to be overstated compared to what the actual quality of the property.

Chairman Schultz asked the Assessor to summarize his case to the Board.

Assessor Kuehn stated that the assessor's office considered five comparable sales, looked at sale prices and adjusted them for differences between them and the subject property, came up with a new value of \$391,100, this process is as defined by Wisconsin Assessor's manual, conforms to the Wisconsin State Statutes and we believe it to be fair and accurate and request that be upheld.

Chairman Schultz closed testimony in this case at 10:30am and opened up the deliberations in this case.

Gordon asked if the evidence presented includes the difference in neighborhoods.

The Board of Review reviewed and completed the Findings of Fact, Determinations and Decision report. See attached report.

Motion by Enea and second by Dickinson to exercise its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote (Aye-Schultz, Dickinson, Enea, Gordon, Padway) hereby determines that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in Wisconsin Property Assessment Manual; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; sustains the same valuation as set by the Assessor, and it is not relevant to present assessments or other properties as a basis for the market value of the appeal property (in certain cases); motion carried unanimously.

Clerk will send Notice of Board of Review Determination via certified mail to Mrs. Gueller.

B. The BOR proceeded to hear an objection from Austin and Martha Boyle III at 10:45am via the zoom connection, Zoom Meeting ID #876-1295-9248.

Chairman Schultz opened the hearing and explained the hearing process and that the burden of proof is on the taxpayer. Austin J. Boyle, III - 1115 W. Green Tree Road appeared before the BOR. He believes the fair market value of his property is \$650,000.

Chairman Schultz asked Clerk LaBorde to introduce the case. The BOR is using zoom for recording the meeting as well as a digital recorder. LaBorde stated that Austin and Martha Boyle III filed an objection for the property located at 1115 W. Green Tree Road. The tax key number is 127-9977-000. The property is classified as residential. The 2023 value in the assessment roll is: land \$314,400, improvements \$474,400, total assessment at \$788,800.

The following individuals were sworn by the Clerk to provide testimony at the hearing –

- Austin J. Boyle III, 1115 W. Green Tree Road, River Hills, WI 53217
- Village Assessors Marty Kuehn and Nick DePalma, Tyler Technologies, 14669 W. Lisbon Road, Brookfield, WI

Chairman Schultz briefly outlined the hearing procedure.

Mr. Boyle stated he does not have any witnesses.

The Assessor stated he does not have any witnesses.

Mr. Boyle was asked to present his evidence.

He noted that he submitted a list of seven properties along the Milwaukee River as evidence. The properties include 939 W. Green Tree Road, 1025 W. Green Tree Road, 1045 W. Green Tree Road, 1165 W. Green Tree Road, 1235 W. Green Tree Road, 7015 N. River Road, and 7055 N. River Road. He started with properties on the west bank of the river, 7055 N. was assessed at \$785,400 with a very big house, RedFin estimated value at \$1.8 million and wanted to know why his was assessed much higher. The home at 939 Green Tree Road is assessed at \$695,000 and this is a large home with a lot of river frontage, neighbor at 1025 Green Tree Road is assessed at \$1,045,000 which is a big property with 400' of frontage on the river whereas Mr. Boyle has 150' of frontage. He has medium-sized home but the assessment didn't seem equitable when looking at other homes. He mentioned river frontage in other parts of Wisconsin has a big impact on what your property is worth, but doesn't know if that is the case on the Milwaukee River.

Assessor have any questions of the property owner – Kuehn stated no.

Questions from the Board of Review of the property owner:

- Gordon asked if the figures provided by the property owner reflects the current assessments. Mr. Boyle pulled the numbers from the listing on the village website.
- Dickinson asked about the remodeling figure. Mr. Boyle stated this was remodeled in 2015 and the home was also painted on the interior and the cost was \$420,000.
- Padway asked about the assessment of \$650,000 that the Board does not have the ability to compromise. He wants to know what Mr. Boyle thinks the property is worth. He estimated the \$650,000 based on the comparables he provided and that he should be substantially lower. Padway asked if there was an appraisal. Mr. Boyle stated no.

Assessor was asked to present his evidence.

Assessor Kuehn passed out the property record card that they would like to have entered as an exhibit. The document will be scanned in and emailed to Mr. Boyle so that he can see what is being testified to. Mr. Boyle confirmed that he received the document.

Kuehn presented information related to the property in question. They show the kitchen remodel but did not include the bathroom remodel. There are five comparables which were selected 1615 W. County Line Road, 7450 N. Pheasant Lane, 9080 N. Spruce Road, 8228 N. Pelican Lane, and 1445 W. Larkspur Lane. Adjustments were made to the comparables for the differences between the subject property and the comparables. There is an 854 sq. ft. coach house on the property and contributes \$75,000 in value that the other properties don't have. The sizes and the quality ratings also come into play. The land values are somewhat in line with the subject property. When looking at waterfront properties, overall there was a 5% to 10% influence on a waterfront property versus a non-waterfront property. We believe the assessment value to be \$788,800 to be an accurate value based on the information we have for the property and asked that it be maintained.

Questions of the Assessor from Mr. Boyle:

- Boyle stated that the acreage for the property of 4.2 acres is not accurate. The island property floods. He believes the 4.2 acres not to be correct. Kuehn would have to take into consideration what portion of the property is not useful. He is looking at the Milwaukee County website related to the acreage of the property. There are five plats of survey for the lot. Mr. Boyle stated he has 150' of frontage and couldn't read the other measurements. Kuehn stated that based on system, he could introduce he parcel at 2.02 acres for parcel.
- Kuehn stated that the based on this new information that has come to light regarding the acreage of the property, he believes that the acreage is actually 2.02 acres and not the 4.2 acres that was listed. Based on this new information, the Assessor can recommend the following assessment: land - \$218,600; improvements - \$474,400, for a total valuation of \$693,000 due to the correction of the lot size. Boyle agreed with the revised assessment.

Motion by Schultz and second by Gordon to adjust the lot size to 2.02 acres and assess the property as follows land - \$218,600; improvements - \$474,400 for a total assessment of \$693,000. On roll call vote, motion carried unanimously. Clerk will send Notice of Board of Review Determination via certified mail to Mr. Boyle, III.

C. The BOR proceeded to hear an objection from Robert Boucher at 10:30am via the zoom connection, Zoom Meeting ID #876-1295-9248.

Chairman Schultz opened the hearing and explained the hearing process and that the burden of proof is on the taxpayer. Robert Bruce Boucher – 9070 N. Range Line Road appeared before the BOR. He believes the fair market value of his property is \$670,000.

Chairman Schultz opened the hearing and asked Clerk LaBorde to introduce the case. The hearing is being recorded via zoom and digital recorder. LaBorde stated that Robert Boucher and Mary Washburne filed an objection for the property located at 9070 N. Range Line Road. The tax key number is 025-9997-001. The property is classified as residential. The 2023 value in the assessment roll is: land \$418,500, improvements \$342,700, total property assessment at \$761,200.

The following individuals were sworn by the Clerk to provide testimony at the hearing –

- Robert Boucher, 9070 N. Range Line Road, River Hills, WI 53217
- Village Assessors Marty Kuehn and Nick DePalma, Tyler Technologies, 14669 W. Lisbon Road, Brookfield, WI

Chairman Schultz briefly outlined the hearing procedure. There are no witnesses.

Mr. Boucher was asked to present his evidence.

He purchased home for \$475,000 but when he got the assessment, they didn't want to lower the value of the land but had the property at \$470,000 for land and \$66,000 for the house. Years ago he had presented information to the Village Manager Tom Toliksen that the assessment was not accurate for their home; however, Mr. Toliksen did not increase the value of his home at that time. The balance was skewed.

In the current assessment he looked at other properties. He attached a listing of eight properties with similar lots that have an average assessment of \$370,000 for the land values while his lot is assessed at \$418,500, which is \$48,500 too high. The house value has gone from \$66,000 to \$342,700. This is an increase of 519%.

The eight properties are 9074 N. Range Line Road land at \$380,500; 9075 N. Range Line Road land at \$348,100; 9078 N. Range Line Road land at \$392,000; 9080 N. Range Line Road land at \$325,800; 9170 N. Range Line Road land at \$343,700; 9185 N. Range Line Road land at \$385,200; 9310 N. Range Line Road land at \$375,900; and 9325 N. Range Line Road land at \$376,100. He is not interested in paying more than what is fair but not a premium for something. This is a 45% increase in the value. This is unfair as the average increase in assessments was 20% or approximately \$630,000. He has a real

estate background and feels that a fair market would be \$670,000 which is 26% increase. The home is 75 years old. He believes his estimate is fair and equitable.

Questions from the Assessor – none

Questions from the Board of Review:

- Enea asked about the eight lots listed and that all of the lots are smaller than his. Did you compare the size of the lots. Yours is closer to one and small than the others. Did you also take into account the other homes. Boucher stated that he was looking at the lots. Boucher stated that there is a private road that is paved on his property that provides access to four homes east of them and it cuts down the lot. Boucher stated that he did look at the homes.
- Padway asked about the \$48,500 difference in the land value, but don't have any data to support anything other than a reduction assuming the lots are comparable. The BOR will be determining who is right. The BOR would need to have evidence to support the reduction of \$48,500. Boucher stated that part of the logic is that the market doesn't support a value of \$670,000 value. He looked at the average along his street and it is \$370,000. He increased the number from the 20% increase at \$630,000 average up to \$670,000.
- Gordon asked when the property was purchased. Boucher stated he purchased in 2002.

Assessor was asked to present his evidence.

Assessor Kuehn passed out the property record card and asked that it be introduced as evidence. The property card includes comparable data. A copy of the document was emailed to Mr. Boucher which is the same information that was provided to him at Open Book. Mr. Boucher confirmed receipt of the document. Mr. Kuehn stated that he looked at the lot size. The road that is on the property is not being considered in the evaluation. The other properties on Range Line Road, Mr. Boucher has ½ an acre more than the other properties. There are five comparables which were selected based on location 7380 N. Skyline Lane, 7155 N. Green Tree Road, 9265 N. Spruce Road, 1545 W. Cedar Lane, and 1465 W. County Line Road. All five comparables are ranch homes. The sale prices relate directly to the characteristics of the properties. Adjustments were made to the comparables and are shown at the bottom of the page. There are two that show up as large ranch homes on Cedar and County Line properties are better quality than Boucher's property. Mr. Boucher's quality rating is B – Good, while the others are rated as A and have better materials but they are on much smaller lots. Based on these characteristics and the process that is in place to establish the sale properties in the community, we think it is a fair and representative value and ask that the value be maintained.

Questions from the property owner:

- No question - Boucher stated that he understands the logic but disagrees with his conclusions. The average value went up 20% and the assessor is moving them up 45%. It is not fair to carry a higher burden on an older home.

Questions from the Board of Review:

- Gordon had a question about the comparables, the Skyline address with a sale of Sept. 2022, seems to be similar to Mr. Boucher. Kuehn stated that consistent with age of the property, the big difference is that the subject property is 3259 sq. ft. while and the comparable is 2566 sq. ft. You are looking at the house 78% of the subject property – sale of \$625,000 – house 25% larger is only worth \$40,000 to \$50,000. He is looking at a sales price of \$761,000 based on their process.
- Enea asked if traffic on Range Line Road versus Skyline was taken into consideration. Kuehn stated that they did not adjust for traffic. They did adjust for some properties in busier areas.
- Padway stated that he was looking at the comparison chart and \$90,000 difference in cost for building value for only being 25% larger but the cost valuation is calculated at 50% more. Kuehn stated there is a land adjustment and a building adjustment. He stated to look at MRA (multiple regression analysis) - there is not enough sales data to do a statistical analysis – they would need more than five variables.
- Enea asked about the percentage of increase – what percent of the properties were above the average. Kuehn stated that the total increase was average of 20%. There were about 30% of the properties that fell in the 20% increase range. Each assessment is independent and stands on its own. The prior value was the value and they are making their assumptions based on something that was correct; however, there were some instances where they ran into inconsistencies. They looked at the house with a value of \$66,000 which needed to be corrected to be more representative. They feel the recent research has led to more consistency. They are fair and equitable on the property.
- Padway asked what the median increase was. Kuehn stated the median increase was 22% over last year's assessment. There were 245 of the 658 properties who increased over 30%. A total of 137 properties out of 658 properties were increased over 45% or 20.8%.

Additional testimony or evidence from Mr. Boucher:

Mr. Boucher stated that he requested that the Village correct his assessment but it was refused at that time. This assessment is 45% higher and he is proposing to pay a 27% increase. He understands the Assessor's process. The \$761,000 is way inflated and would be happy to accept \$670,000. He doesn't think anyone should be penalized for living in River Hills.

No additional questions from the Assessor.

No additional questions from the Board of Review.

No additional evidence from the Assessor.

Chairman Schultz asked Boucher to summarize his case to the Board.

Mr. Boucher stated that an increase to \$631,000 would be a 20% increase. An assessment of \$670,000 would be fair because it is a higher proportion increase than the average.

Chairman Schultz asked the Assessor to summarize his case to the Board.

Assessor Kuehn stated that the assessor's office considered five comparable sales, looked at sale prices and adjusted them for differences between them and the subject property, came up with an assessed value of \$761,200, this process is as defined by Wisconsin Assessor's manual, conforms to the Wisconsin State Statutes and we believe it to be fair and accurate and request that be maintained.

Chairman Schultz closed testimony in this case at 11:15am and opened up the deliberations in this case.

The Board of Review reviewed and completed the Findings of Fact, Determinations and Decision report. See attached report.

Motion by Gordon and second by Padway to exercise its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote hereby determines that the Assessor's valuation is incorrect; that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor; that the property owner's valuation is reasonable in light of the relevant evidence; that the full value of the property is land - \$370,000, improvements - \$300,000 for a total assessment of \$670,000; and hereby sets the new assessment at land - \$370,000, improvements - \$300,000 for a total assessment of \$670,000.

There was discussion related to the assessment and evidence presented. Enea asked why they feel \$670,000 is acceptable. The land presented is at different sizes. Gordon stated the fact of the larger percentage increase as well as the difference in sizes of the properties, it's hard to get comparables, there is one that is almost at the start date of Sept. 2022, but to see an increase of that percentage over something that is the closest thing to a comparable that you will get troubles him. Gordon stated that the increase is above the 25% average and is extraordinary. More reflective of what an arm's length transaction would produce – trade off the size with the location. Schultz doesn't see where the \$670,000 is supported with evidence. Enea stated there is no appraisal to quantify the amount requested.

Motion failed on roll call vote Aye – (Gordon, Padway), Nay – (Enea, Dickinson, Schultz).

Motion by Enea and second by Schultz to uphold the Assessor's assessment. Motion carried on roll call vote Aye – (Enea, Dickinson, Schultz), Nay – (Gordon, Padway) to exercise its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote hereby determines that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in Wisconsin Property Assessment Manual; that the property owner did not present

sufficient evidence to rebut the presumption of correctness granted by law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; sustains the same valuation as set by the Assessor; motion carried unanimously.

Mr. Boucher asked what the BOR would accept as a compromise. Chairman Schultz stated that the BOR is not able to compromise. Padway stated that he is troubled by the cost factor at arriving at the building value, it doesn't make sense to him. Schultz stated that the task of the BOR is not to be the assessor but to listen to both parties and who has the evidence on their side. Enea stated that the BOR needs evidence to support the value of \$670,000. Gordon stated that both sides presented evidence. Schultz stated that the burden of proof is on the property owner.

Motion carried on roll call vote Aye – (Enea, Dickinson, Schultz), Nay – (Gordon, Padway).

Clerk will send Notice of Board of Review Determination via certified mail to Mr. Boucher. Kuehn stated what the next steps are for Mr. Boucher related to his assessment which is explained in the pamphlet that was handed out. Padway stated that there are differences in the appeal process and you may want to hire an attorney.

D. The BOR proceeded to hear an objection from Daniel T. Dennehy at 11:45am.

Chairman Schultz opened the hearing and explained the hearing process and that the burden of proof is on the taxpayer. Daniel Thomas Dennehy – 8955 N. Spruce Road appeared before the BOR. He believes the fair market value of his property is \$463,420.

Chairman Schultz opened the hearing and asked Clerk LaBorde to introduce the case. LaBorde stated that Daniel T. Dennehy filed an objection for the property located at 8955 N. Spruce Road. The tax key number is 024-9992-004. The property is classified as residential. The 2023 value in the assessment roll is: land \$197,200, improvements \$295,100, total property assessment at \$492,300.

The following individuals were sworn by the Clerk to provide testimony at the hearing –

- Daniel T. Dennehy, 8955 N. Spruce Road, River Hills, WI 53217
- Village Assessors Marty Kuehn and Nick DePalma, Tyler Technologies, 14669 W. Lisbon Road, Brookfield, WI

Chairman Schultz briefly outlined the hearing procedure. Daniel T. Dennehy, 8955 N. Spruce Road, River Hills, WI was present and stated that he believed the full taxable value of the property to be \$463,420.

Mr. Dennehy was asked to present his evidence. He attached comments that 40% of his property is in a flood plain, the property to the north of his only had a \$40,000 increase in land value, the property across the street from him had an increase of \$3,000 in assessment, the comparables aren't comparable-only two colonials and one of them has twice the land that he does, and the indoor pool has not been filled in over 30 years and

was assessed at \$2,700. He also included two photos of the flooding, and one photo of the indoor pool. He stated that an appraisal was done in 2013 and appraised at \$395,000. He was presented with an opportunity to fill in the flood area, have grass planted, and he met with the village engineer who said that he couldn't fill it. He stated that the land is virtually useless. He brought this up at open book. He thinks that the increase is not fair or reasonable. He came up with the \$463,420 on the basis that he subtracted 40% of the land portion of the value.

Questions from the Assessor – no questions.

Questions from the Board of Review:

- Padway asked if the Village precluded him from using fill to eliminate the water. Dennehy stated that if he takes the water out that he will be liable to any damage the neighbors suffer if water goes in their basement. He confirmed with an attorney that it is the law. He would also have to post a \$5,000 bond for any possible road damage. He decided it wasn't worth doing.
- Padway asked if his land abuts the new conservancy. Mr. Dennehy talked to the engineers about six years ago. Padway suggests there may be a potential solution with draining his water into the conservancy.
- Enea asked about speaking to adjacent property owners – did he look at the value prior to the increases.

Assessor Kuehn passed out the property record card and asked that it be introduced as evidence. The property card includes comparable data. There are five comparables which were selected based on location 9460 N. Spruce Road, 8712 N. Spruce Road, 9080 N. Spruce Road, 1320 W. Larkspur Lane, and 7450 N. Pheasant Lane. Adjustments were made to the comparables. They have a model in place that creates a comparison based on the characteristics. Taking a look at lot sizes, he can't answer for the prior value; he did not use the prior value to calculate the current value. If you have a 1.2-acre lot, you should be at a value of \$197,200. He found several lots on this street that had inconsistencies. He went out to the Milwaukee County GIS website and doesn't see a floodplain map showing that your land is in the floodplain. There is roughly a two-foot drop. It appears that this is only ¼ of an acre, not 40% of your lot. The pool is at \$2,700 and if it were cleaned up would it be functional. Based on these characteristics and the process that is in place to establish the sale properties in the community, we believe that \$492,300 is a fair and representative value and ask that the value be maintained.

Questions from the property owner:

- Mr. Dennehy asked what portion of his property is in the floodplain. Kuehn stated that there is no map that shows him in a floodplain. Dennehy asked why his property floods. Kuehn stated that the first acre of land has the most value. Kuehn stated that Dennehy has more than one acre. Dennehy wants to know what he needs to do to identify it as a floodplain. Kuehn stated that 2/3 of the lot has most of the value. Dennehy asked if the Assessor found an easement on his property. Kuehn stated that an easement if something that someone needs to

acquire. There was no easement to adjust for here. Kuehn has a map showing how the property was platted.

Questions from Board of Review members:

- Enea asked if the square footage for the property included the porch area where the indoor pool is located. Kuehn stated that it is in an enclosed porch and it is not valued as living area. Kuehn stated that it probably would be more to get rid of the pool as stated in the appraisal provided.
- Schultz asked if pool is included in the square footage. Kuehn stated that it is not included in the living area. It is listed as part of the enclosed porch. The enclosed porch has a value close to \$25,000. They don't have the same type of value enhancement as living value does.
- Padway stated that he was looking at assessed values for land in the area on Spruce Road. For 1.6 acres \$188,600 and this has 1.88 acres and assessed at \$9,000 more for the extra .2 acres. Kuehn stated that those properties were assessed \$163,400 for the first acre and then 94 cents per square foot for more than one acre. The system uses a simple math calculation. Schultz asked if different neighborhoods have different calculations. Kuehn stated yes.

Additional testimony or evidence from Mr. Dennehy:

Mr. Dennehy stated that he still has to live with the flooding and the easement.

Questions of the Property Owner:

Dickinson asked if his insurance declared part of his land as floodplain. Dennehy said that he was told that he was in a floodplain by the Village people and had no reason not to trust them.

Additional testimony or evidence from the Assessor:

No additional evidence from the Assessor.

Chairman Schultz asked Dennehy to summarize his case to the Board.

Mr. Dennehy stated that he did not understand how the assessments process. He finds it interesting that he is being told all these things that he should do with his property which cost more money, more time, more effort and he doesn't know how to do. He gave up an opportunity to have it filled and seeded based on the Village he took their word and said he wouldn't do it. He didn't have all of the property details because he didn't think this information was public. He went out and talked to his neighbors. He finds this process frustrating.

Assessor Kuehn stated that the assessor's office considered five comparable sales, looked at sale prices and adjusted them for differences between them and the subject property, came up with an assessed value of \$492,300, this process is as defined by Wisconsin Assessor's manual, conforms to the Wisconsin State Statutes and we believe it to be fair and accurate and request that be maintained.

Chairman Schultz closed testimony in this case at 12:36pm and opened up the deliberations in this case.

The Board of Review reviewed and completed the Findings of Fact, Determinations and Decision report. See attached report.

Motion by Gordon and second by Padway to uphold the Assessor's assessment. Motion carried on roll call vote to exercise its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote hereby determines that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in Wisconsin Property Assessment Manual; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; sustains the same valuation as set by the Assessor; motion carried unanimously.

Gordon stated that he understands the homeowner's issue but there is no significant evidence.

Clerk will send Notice of Board of Review Determination via certified mail to Mr. Dennehy.

The BOR did not hear an objection from Mader who had objected to their appeal but did not attend the BOR meeting.

Chairman Schultz called for any further objectors. There were none. The Board moved to other agenda items.

17. Consider/act on scheduling additional BOR date(s)
No action.

18. Adjourn to a Specific Date / Time or Adjourn Sine Die.
Motion by Padway and seconded by Dickinson, to adjourn sine die, subject to the Clerk fulfilling the Clerk's statutory duties. Motion approved unanimously. The meeting adjourned at 12:46 p.m.

Respectfully submitted,

Tammy LaBorde, Village Manager/Clerk/Treasurer

Findings of Fact, Determinations and Decision

- Board of Review (BOR) Assessment Appeal Hearing must be held in open session.
- The BOR should make its decision only on the evidence presented.
- The BOR can hear the appeal immediately or at another time. If later, advise the taxpayer as to the case deliberation date and time.
- Complete the decision part of this form immediately after the case is decided.
- The BOR clerk can participate in completion of this form.

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202 3 Tax Key Number: 127-9992-003

Personal Property Account Number (if applicable) n/a

Property Address: 825 W. Good Hope Road

Property Owner: Jill and Paul Gueller

Mailing Address: same

January 1, 202 2 Assessment Value: land- \$124,300, impr- \$150,000 = \$274,300

Land: 211,100 Improvements: 180,000 Total: 391,100

Hearing Date: Thursday, Aug. 17, 2023 Time: 8:45am

Objector Received written confirmation of Hearing Date: Yes: No:
(or) Both Objector and Assessor waived 48 hour notice of hearing:

Note: Taxpayer must have filed written objection before or at Board of Review.

Check one:

Timely notice of "Intent to File an Objection" was provided by objector to clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

Or

Waiver was granted by Board of Review for:

Good Cause, or

Extraordinary Circumstances

Board members present: Kathy Dickinson, Tony Enea, Dean Scheltz, Paul Gordon, Nic Padway

Board Members removed (if any): none

Board Counsel Present: none
Property Owner/Objector's Attorney or Representative: none
Board Members with certified training (must have at least one): Dean Schultz

B. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk (include Property Owner/Objector or his/her Representative, if testifying, and Assessor):

Jill Gueller, 825 W. Good Hope Road, River Hills
Marty Kuehn, Tyler Technologies, 14669 W. Lisbon Rd, Brookfield
Nick De Palma, Tyler Technologies, 14669 W. Lisbon Rd, Brookfield

1. Sworn testimony by Property Owner/Objector Jill Gueller included:

a. A recent sale of the subject property: Yes ___ No

If yes: The subject property was sold for \$ _____

Date of sale _____

b. Recent sales of comparable properties: Yes ___ No

If yes: A total number of _____ other properties were presented.

Addresses of other properties:

c. Other factors or reasons (if presented): Yes No ___

If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

Condition of home, chimney, porch replacement, plumbing,
cracks in walls from 1-43 project, close to freeway, loss of access
to school, appraisal for \$375,000 added upon when refinanced

2. Sworn testimony on behalf of Property owner/objector was presented by following other witnesses (if any): none

Summary of testimony of other witnesses for objector (if any): none

3. Sworn testimony by Assessor Marty Kuehn included:

- a. Estimated level of assessment for the current year is 100%.
- b. A recent sale of the subject property: Yes ___ No

If yes: The subject property was sold for \$ _____
Date of sale _____

- c. Recent sales of comparable properties: Yes No ___

If yes: A total number of 5 other properties were presented.

Addresses of other properties:

8712 N. Spruce Rd, 9460 N. Spruce Rd, 8615 N. Range Line Rd,
9080 N. Spruce Rd, 1320 W. Larkspur Lane

- d. Other factors or reasons (if presented): Yes ___ No

If yes: List of summary factors or reasons presented by Assessor:

none

4. Sworn testimony (if any) on behalf of the Assessor was presented by:
Marty Kuehn and Nick DePalma

5. Summary of testimony of other witnesses for Assessor (if any):
none

C. DETERMINATIONS

1. The Assessors estimate level of assessment of the municipality has been determined to be 100 %

* The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the “assessment level” is said to be 90% (\$2,700,000/\$3,000,000 = .90 or 90%)

2. The board finds that there was a recent sale of the subject property.

- a. The sale was an arms-length transaction.
- b. The sale was representative of the value as of January.
- c. The board finds that the sale supports the assessment.
- d. If all answers are 'yes.'

Yes ___ No
 Yes ___ No
 Yes ___ No
 Yes ___ No

- d1. What is the sale price? _____
- d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full taxable value? _____

If responses in 2 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

3. The Board of Review finds that there are recent sales of comparable properties:

Yes No ___

If yes, answer the following:

Property Owner

- a. Did the Property Owner present testimony of recent sales of comparable properties in the market area?
- b. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Yes ___ No
 Yes ___ No ___

Assessor

- c. Did the Assessor present testimony of recent sales of comparable properties in the market area?
- d. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Yes No ___
 Yes No ___

Conclusion

e. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

8712 N. Spruce Rd, 9460 N. Spruce Rd, 8615 N. Range Line Rd,
9080 N. Spruce Rd, 1320 W. Lakeside Lane

4. The Board of Review finds that the assessment should be based on other factors: Yes No

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value: Appraisal that was acted on that took into consideration the conditions acted in appraisal - within margin of error. Assessor did adjust for factors

What was the most credible evidence presented:

D. DECISION (Motion must be made and seconded)

1. Tony Erza Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines Kathy Dickens: Seconds, (mark all that apply below)

- That the Assessor's valuation is correct;
- That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- That the proper use values were applied to the agricultural land;
- That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the Assessor's valuation is reasonable in light of all the relevant evidence;
- And sustains the same valuation as set by the Assessor.
- It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

2. _____ Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines _____: _____ Seconds, (mark all that apply below)

- That the Assessor's valuation is incorrect;
- That the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the property owner's valuation is reasonable in light of the relevant evidence;
- That the full value of the property is:

Land: _____
 Improvements: _____
 Total: _____

- That the level of assessment of the municipality is at: _____ %

- And hereby sets the new assessment at:

Land: _____
 Improvements: _____
 Total: _____

I, Tammy LaBorde, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:	Yes	No
<u>Dean Schultz</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Kathy Dickinson</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Tony Enea</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Paul Gordon</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Nic Padway</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

to adopt these Findings of Fact, Determination and Decision on this 17th

day of August, 2023.

Tammy LaBorde Clerk of Board of Review

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

Findings of Fact, Determinations and Decision

- Board of Review (BOR) Assessment Appeal Hearing must be held in open session.
- The BOR should make its decision only on the evidence presented.
- The BOR can hear the appeal immediately or at another time. If later, advise the taxpayer as to the case deliberation date and time.
- Complete the decision part of this form immediately after the case is decided.
- The BOR clerk can participate in completion of this form.

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202 3 Tax Key Number: 025-9997-001

Personal Property Account Number (if applicable): n/a

Property Address: 9070 N. Range Line Road

Property Owner: Robert Boucher and Mary Washburne

Mailing Address: same

January 1, 202 2 Assessment Value: land - \$460,000; Impr - \$66,000 = \$526,000

Land: 418,500 Improvements: 342,700 Total: 761,200

Hearing Date: Thursday, Aug. 17, 2023 Time: 10:30am

Objector Received written confirmation of Hearing Date: Yes: No:
(or) Both Objector and Assessor waived 48 hour notice of hearing:

Note: **Taxpayer must have filed written objection before or at Board of Review.**
Check one:

Timely notice of "Intent to File an Objection" was provided by objector to clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

Or

Waiver was granted by Board of Review for:

- Good Cause, or
- Extraordinary Circumstances

Board members present: Kathy Dickinson, Tony Enea, Dean Schultz, Paul Gordon, Nic Padway

Board Members removed (if any): none

Board Counsel Present: none
Property Owner/Objector's Attorney or Representative: none
Board Members with certified training (must have at least one): Dean Schultz

B. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk (include Property Owner/Objector or his/her Representative, if testifying, and Assessor):

Robert Baucher, 9070 N. Range Line Road, River Hills
Marty Kuehn, Tyler Technologies, 14669 W. Lisbon Rd, Brookfield
Nick De Palma, Tyler Technologies, 14669 W. Lisbon Rd, Brookfield

1. Sworn testimony by Property Owner/Objector Robert Baucher included:

a. A recent sale of the subject property: Yes ___ No

If yes: The subject property was sold for \$ _____

Date of sale _____

b. Recent sales of comparable properties: Yes ___ No

If yes: A total number of _____ other properties were presented.

Addresses of other properties:

c. Other factors or reasons (if presented): Yes No ___

If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

- Listed 8 properties with similar lot size - average value of \$370,000.
9074, 9075, 9078, 9080, 9170, 9185, 9310, 9325 N. Range Line Road
- Percentage of increase over prior years
- Prior year assessments were incorrect and had Tom Tolikoen of River Hills

2. Sworn testimony on behalf of Property owner/objector was presented by following other witnesses (if any): none

Summary of testimony of other witnesses for objector (if any): none

3. Sworn testimony by Assessor Marty Kuehn included:

a. Estimated level of assessment for the current year is 100 %.

b. A recent sale of the subject property: Yes ___ No

If yes: The subject property was sold for \$ _____

Date of sale _____

c. Recent sales of comparable properties: Yes No ___

If yes: A total number of 5 other properties were presented.

Addresses of other properties:

1738D N. Skyline Ln, 7155 N. Green Tree Rd, 9265 N. Spruce Rd,
1545 W. Cedar Ln, 1465 W. County Line Rd

d. Other factors or reasons (if presented): Yes No ___

If yes: List of summary factors or reasons presented by Assessor:

- The easement for the road was not considered

- Explained comparables and space differences

4. Sworn testimony (if any) on behalf of the Assessor was presented by:

Marty Kuehn

5. Summary of testimony of other witnesses for Assessor (if any): _____

none

C. DETERMINATIONS

1. The Assessors estimate level of assessment of the municipality has been determined to be 100 %

* The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the “assessment level” is said to be 90% (\$2,700,000/\$3,000,000 = .90 or 90%)

(continued)

2. The board finds that there was a recent sale of the subject property.

Yes ___ No
Yes ___ No
Yes ___ No
Yes ___ No

- a. The sale was an arms-length transaction.
b. The sale was representative of the value as of January.
c. The board finds that the sale supports the assessment.
d. If all answers are 'yes.'

- d1. What is the sale price?
d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full taxable value? _____

If responses in 2 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

3. The Board of Review finds that there are recent sales of comparable properties:

Yes ___ No

If yes, answer the following:

Property Owner

- a. Did the Property Owner present testimony of recent sales of comparable properties in the market area?
b. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Assessor

- c. Did the Assessor present testimony of recent sales of comparable properties in the market area?
d. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Conclusion

e. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

4. The Board of Review finds that *the assessment should be based on other factors*: Yes ___ No

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value: _____

What was the most credible evidence presented:

D. DECISION (Motion must be made and seconded)

1. Tony Enea Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines Dean Scheelz: Dean Scheelz Seconds, (mark all that apply below)

- That the Assessor's valuation is correct;
- That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- No • That the proper use values were applied to the agricultural land;
- No • That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the Assessor's valuation is reasonable in light of all the relevant evidence;
- And sustains the same valuation as set by the Assessor.
- No • It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

2. _____ Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines _____; _____ Seconds, (mark all that apply below)

- That the Assessor's valuation is incorrect;
- That the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the property owner's valuation is reasonable in light of the relevant evidence;
- That the full value of the property is:
Land: _____
Improvements: _____
Total: _____
- That the level of assessment of the municipality is at: _____ %
- And hereby sets the new assessment at:

Land: _____
Improvements: _____
Total: _____

I, Tammy LaBorde, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:	Yes	No
<u>Dean Schultz</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Kathy Dickinson</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Toby Ehea</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Paul Gordon</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<u>Nic Padway</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

to adopt these Findings of Fact, Determination and Decision on this 10th day of August, 2023.

Tammy LaBorde Clerk of Board of Review

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.

Findings of Fact, Determinations and Decision

- Board of Review (BOR) Assessment Appeal Hearing must be held in open session.
- The BOR should make its decision only on the evidence presented.
- The BOR can hear the appeal immediately or at another time. If later, advise the taxpayer as to the case deliberation date and time.
- Complete the decision part of this form immediately after the case is decided.
- The BOR clerk can participate in completion of this form.

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202 3 Tax Key Number: 024-9992-004

Personal Property Account Number (if applicable): n/a

Property Address: 8955 N. Spruce Road

Property Owner: Daniel T. Dennehy

Mailing Address: same

January 1, 202 2 Assessment Value: land- \$125,000; impr- \$275,000 = \$400,000

Land: 197,200 Improvements: 295,100 Total: 492,300

Hearing Date: Thursday, Aug. 17, 2023 Time: 11:45am

Objector Received written confirmation of Hearing Date: Yes: No:
(or) Both Objector and Assessor waived 48 hour notice of hearing:

Note: **Taxpayer must have filed written objection before or at Board of Review.**
Check one:

Timely notice of "Intent to File an Objection" was provided by objector to clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

Or

Waiver was granted by Board of Review for:

- Good Cause, or
- Extraordinary Circumstances

Board members present: Kathy Dickinson, Tony Enea, Dean Schultz, Paul Gordon and Nia Padway

Board Members removed (if any): none

Board Counsel Present: none
Property Owner/Objector's Attorney or Representative: none
Board Members with certified training (must have at least one): Dean Schultz

B. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk (include Property Owner/Objector or his/her Representative, if testifying, and Assessor):

Daniel T. Dennehy, 8955 N. Spruce Road, River Hills
Marty Kuehn, Tyler Technologies, 14669 W. Lisbon, Brookfield
Nick DePalma, Tyler Technologies, 14669 W. Lisbon, Brookfield

1. Sworn testimony by Property Owner/Objector Daniel T. Dennehy included:

a. A recent sale of the subject property: Yes ___ No

If yes: The subject property was sold for \$ _____
Date of sale _____

b. Recent sales of comparable properties: Yes ___ No

If yes: A total number of _____ other properties were presented.

Addresses of other properties:

c. Other factors or reasons (if presented): Yes No ___

If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

Portion of lot flooded, indoor pool non-functional, easement,
unable to accept fill years ago to fill in flooded portion of lot

2. Sworn testimony on behalf of Property owner/objector was presented by following other witnesses (if any): none

Summary of testimony of other witnesses for objector (if any): none

3. Sworn testimony by Assessor Marty Kuehn included:

a. Estimated level of assessment for the current year is 100 %.

b. A recent sale of the subject property: Yes ___ No

If yes: The subject property was sold for \$ _____

Date of sale _____

c. Recent sales of comparable properties: Yes No ___

If yes: A total number of 5 other properties were presented.

Addresses of other properties:

9460 N. Spruce Rd, 8712 N. Spruce Rd, 9080 N. Spruce Rd,
1320 W. Lakespar Ln, 7450 N. Pheasant Lane

d. Other factors or reasons (if presented): Yes ___ No

If yes: List of summary factors or reasons presented by Assessor:

land values comparable

4. Sworn testimony (if any) on behalf of the Assessor was presented by:

Marty Kuehn

5. Summary of testimony of other witnesses for Assessor (if any): _____

none

C. DETERMINATIONS

1. The Assessors estimate level of assessment of the municipality has been determined to be 100 %

* The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior corrections) in the municipality is \$3,000,000 then the “assessment level” is said to be 90% (\$2,700,000/\$3,000,000 = .90 or 90%)

2. The board finds that there was a recent sale of the subject property.

- a. The sale was an arms-length transaction.
- b. The sale was representative of the value as of January.
- c. The board finds that the sale supports the assessment.
- d. If all answers are 'yes.'

Yes ___ No
Yes ___ No
Yes ___ No
Yes ___ No

d1. What is the sale price? _____

d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full taxable value? _____

If responses in 2 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

3. The Board of Review finds that there are recent sales of comparable properties:

Yes ___ No

If yes, answer the following:

Property Owner

a. Did the Property Owner present testimony of recent sales of comparable properties in the market area?

Yes ___ No

b. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Yes ___ No ___

Assessor

c. Did the Assessor present testimony of recent sales of comparable properties in the market area?

Yes ___ No

d. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?

Yes ___ No ___

Conclusion

e. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

4. The Board of Review finds that *the assessment should be based on other factors*: Yes ___ No

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value: _____

What was the most credible evidence presented:

D. DECISION (Motion must be made and seconded)

1. Paul Gordon Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines _____: Nic Padunay Seconds, (mark all that apply below)

- That the Assessor's valuation is correct;
- That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- No • That the proper use values were applied to the agricultural land;
- No • That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
- That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the Assessor's valuation is reasonable in light of all the relevant evidence;
- And sustains the same valuation as set by the Assessor.
- No • It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

2. _____ Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines _____: _____ Seconds, (mark all that apply below)

- That the Assessor's valuation is incorrect;
- That the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- That the property owner's valuation is reasonable in light of the relevant evidence;
- That the full value of the property is:
 Land: _____
 Improvements: _____
 Total: _____
- That the level of assessment of the municipality is at: _____ %
- And hereby sets the new assessment at:
 Land: _____
 Improvements: _____
 Total: _____

I, Tammy LaBorde, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

<u>Name of Board of Review Member:</u>	<u>Yes</u>	<u>No</u>
<u>Deann Schultz</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Tony Enea</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Kathy Dickinson</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Paul Gordon</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Nic Padway</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

to adopt these Findings of Fact, Determination and Decision on this 17th
 day of August, 2023.
Tammy LaBorde Clerk of Board of Review

This sample script was originally prepared by John P. Macy of Municipal Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.