

**VILLAGE OF RIVER HILLS  
MEETING OF THE BOARD OF REVIEW  
WEDNESDAY, JULY 24, 2024 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 2024 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 (via zoom), Paul Gordon, Nic Padway (arrived at 8:25am), and Clerk Tammy LaBorde. Also present was Village Assessor Marty Kuehn and Nick DePalma of Tyler Technologies and Deputy Clerk/Treasurer Nathan Schafer.
3. Approval of minutes from May 29, 2024 meeting. Motion by Gordon, seconded by Dickinson, to approve minutes from May 29, 2024. Motion carried unanimously.
4. Confirmation of Appropriate Board of Review and Open Meetings Notices. Clerk LaBorde stated that the notice was posted on the three official bulletin boards in the Village and also on the Village website. The Notice to Adjourn BOR to later date & Notice of Open Book was posted on June 5, 2024. 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 a maintenance assessment cycle where they updated parcels with permits and evaluations. They estimate the level of assessment at 92%. There were 30 or 40 properties that were changed. They spoke to two people at open book and those changes were made and are in the roll. Based on Act 12, personal property is no longer on the roll. Notices were sent to taxpayers in June. LaBorde asked why the Village is at 92% when a revaluation was conducted last year. Kuehn stated it is due to the market and there is not enough supply out there.
8. Receipt of the Assessment Roll by the Clerk from the Assessor.

Clerk LaBorde noted that the assessment roll had been printed this morning just prior to the meeting. Her review would occur during the BOR meeting. Assessor Kuehn provided the affidavit for the Clerk's signature.

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 2024 Assessment Roll as updated and sworn statements; motion carried unanimously.

10. Review the 2024 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 2024 Assessment Roll: 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. A copy of the roll was forwarded to Mr. Enea via e-mail for his review.

LaBorde asked about the June Rose property that had been assessed a value for land for 2023; however, this parcel should not have been assessed. Kuehn stated that he will be providing a correction of errors for Parcel #127-9984-004 for a parcel at 1220 W. Green Tree Road. One correction of an error. Kuehn will provide the document. Schultz asked how long this has been an issue. Kuehn stated that the lot was plotted out for a twenty-foot strip and didn't it wasn't added and he has no idea. They tried to track it down through title search and weren't able to track it down. The total correction of real property is \$87,300 and the net tax is \$1,842.52.

LaBorde asked about the property owned by The Grove on Brown Deer Road as the parcel does not show the sale of the land and the 28.196-acre property is actually owned by the Village found on page 38. Kuehn will research the matter and the Board will revisit following the hearing.

11. Discussion and Action to Certify all Corrections of Error Under State Law–(Wis. Stat. § 70.43)

Assessor Kuehn stated there is one Corrections of Error for property #127-9984-004 for June Rose. The correction is for \$87,300. This information will be provided to the Village Board for action.

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 were no 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 Board of Review 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 Board of Review members. There was one Notice of Intent to File Objection which was received prior to the 48-Hour Notification requirement for Shia Ben-Hur. The Objection form was received prior to the Board of Review meeting and copied and e-mailed for the Board of Review members.

Board member Paul Gordon left the meeting at 8:49am

16. Proceed to hear objections, if any, and if proper notice/waivers given, unless scheduled for another date.

**A. The Board of Review proceeded to hear an objection from Candance Dondero Ben-Hur at 8:51am.**

Chairman Schultz opened the hearing and explained the hearing process and that the burden of proof is on the taxpayer. Candace Dondero Ben-Hur, 7015 N. River Road appeared before the BOR. She believes the fair market value of her property is \$250,000.

Chairman Schultz asked Clerk LaBorde to introduce the case. LaBorde stated that the meeting is being recorded on zoom. Shia Ben-Hur filed an objection for the property located at 7015 N. River Road; Mr. Ben-Hur passed away in June. The tax key number is 126-0007-000. The property is classified as residential. The 2024 value in the assessment roll is: land \$148,000, improvements \$194,000, total property assessment at \$342,000.

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

- Candace Dondero Ben-Hur, 7015 N. River Road, River Hills, WI 53217
- Village Assessors Marty Kuehn and Nick DePalma, Tyler Technologies, 14665 W. Lisbon Road, Brookfield, WI

Mrs. Ben-Hur stated that her property is valued at \$250,000.

Mrs. Ben-Hur 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 92%.

Mrs. Ben-Hur was asked to present her evidence.

- Her husband passed away June 10, 2024.
- The sewer pumping station is next door.
- The setbacks
- The lack of basement
- Less than 1 acre
- Located in a floodplain and has flooded regularly. Insurance is too expensive to get.
- Only has 2 bedrooms and 2 bathrooms.
- Taxes went up considerably more than her neighbors. She provided Wire Data information regarding surrounding neighbors – total of 7 properties.
- There are three sump pumps running at all times.

Questions from the Board:

- Kuehn had no questions.
- Padway asked how much the land value increased. The land was \$120,000 and went up to \$169,000. This is .941 acres.

There were no witnesses.

The Assessor was asked to present his evidence.

Assessor Kuehn passed out a three-page document to be entered as an exhibit. The property record card which includes a picture of the house and sales history. There is a sketch showing the square footage. Land \$148,000; Improvement \$194,000; Total \$342,000 this is what is being proposed for 2024 assessment year. The third document is a list of comparable sales data. There are five comparables with their characteristics which were selected 9383 N. Pheasant Lane, 1045 W. Calumet Road, 8733 N. Spruce Road, 1401 W. Brown Deer Road, and 802 W. Green Tree Road. The sales are from

2021 and 2022. 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 fair because of the location on the lot and the location next to the sewer pumping station. The Assessor suggested the price of \$342,000.

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

Mrs. Ben-Hur noticed the comparables had more than two bedrooms. The home also flooded a number of years. The Assessor stated their process they follow, they made accommodations for these factors. She submitted information regarding sales but the Assessor stated that he doesn't have any information on those properties. The realtor that provided the information is picking sales from other communities and a sale after January 1, 2024.

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

- Padway asked for clarification regarding the assessment values going down in 2024.
- Enea asked about the assessment roll listing as .941 acres and the legal description is .898 acres and wanted to know what the discrepancy is. Kuehn stated that around the river there can be meandering points. Enea asked about the market value and Kuehn stated that \$392,000 is 92% of market value.
- Padway also asked about the legal description that states .898 acres. Kuehn stated that he would have to pull the deed to verify. Schultz asked if it was listed as .898 acres would that change the value of the land. Kuehn stated that the change would reduce the land value \$3,300 to \$144,700.

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

- Mrs. Ben-Hur did not have anything else to add.

Any further evidence from the Property Owner. Mrs. Ben-Hur had no additional evidence.

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

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

- Enea asked if the Assessor was suggesting reducing the land value \$3,300. Kuehn stated that if we utilize the land acreage as listed in the legal description, the total value would be \$338,700 – land at \$144,700 and improvements at \$194,000.

Chairman Schultz asked Mrs. Ben-Hur to summarize her case to the Board.

Mrs. Ben-Hur stated that her husband has passed and she will have difficulty selling the property. There is a pumping station, setback, lack of a full basement, less than one acre, in the flood plain, flooded in multiple years, and is only two bedroom and two bath.

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 \$338,700, 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 9:33am 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 Enea 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 (Aye-Schultz, Dickinson, Enea, 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. Ben-Hur.

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

10. Continued Discussion and Action regarding the review of the 2024 Assessment Roll Kuehn researched the #024-1003 (prev. #024-1001) at 1820 W. Brown Deer Road should be listed as owned by The Grove with acreage of 24.970 acres and land value of \$2,500,000. Ownership of #024-1004 (prev. #024-1002) at 1820 W. Brown Deer Road as 28.196 acres was incorrect and the owner should be listed as the Village of River Hills. Kuehn will regenerate the tax roll to reflect those changes. A copy of the final roll will be provided to the members of the Board. The Board approved the corrections to the assessment roll unanimously.
11. Continued Discussion and Action to Certify all Corrections of Error Under State Law– (Wis. Stat. § 70.43)  
The property located at 1220 W Green Tree Road, parcel #127-9984-004 June Rose, will be corrected and an adjustment of \$87,300 will be made to the 2023 roll per Section 70.43, Wis. Stats. The Board approved the correction unanimously. This item will be forwarded to the Village Board of Trustees.

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

18. Adjourn to a Specific Date / Time or Adjourn Sine Die.

Motion by Dickinson and seconded by Padway, to adjourn sine die, subject to the Clerk fulfilling the Clerk's statutory duties. Motion approved unanimously. The meeting adjourned at 10:46 p.m.

Respectfully submitted,

Tammy LaBorde, Village Manager/Clerk/Treasurer

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