

**Proceedings of the Board of Review
City of Weyauwega
Wednesday, May 12, 2021**

Administration of Oaths were given to new member Keith Najdowski and Assessor, Jake Baumbach, with Associated Appraisals Consultants, Inc.

The Board of Review meeting was called to order at 5:00 pm by Paul Buchholz at the Weyauwega Municipal Building Council Chambers, roll call was taken. Members present: Paul Buchholz, Tim Litscher, Keith Najdowski and Jim Desens. Also present were Jake Baumbach and Dean Peters with Associated Appraisals, Clerk Rebecca Loehrke, City Attorney James Kalny, Patricia Everson, and Attorney Matthew Borkovec for Ms. Everson.

Paul Buchholz was nominated for chairperson. *Motion Najdowski, second Litscher, to appoint Paul Buchholz as chairperson. Motion carried with all "ayes".*

Motion Najdowski, second Desens, to approve the Board of Review minutes from May 6, 2020. Motion carried with all "ayes."

It was noted that Paul Buchholz, Keith Najdowski and Clerk Rebecca Loehrke attended training in 2021. Tim Litscher attended training in 2020. The Board has met the mandatory training requirements.

Filing and summary of Annual Assessment Report by Assessor's Office: No longer a DOR requirement. It will be removed from the agenda for next year.

Receipt of the Assessment Roll by clerk from the Assessor: The clerk received the roll.

Receive the Assessment roll and sworn statements from the clerk: The Board was presented with the assessment roll to review. Assessor Baumbach spoke that total valuation increased by \$1,139,100. Residential was increased by \$984,000, Commercial by \$154,700 and Ag by \$400. The last re-evaluation was done in 2008. Will need to look into doing a total re-evaluation in the next year or two since the DOR only lets you be out of compliance for so many years. The estimated level of assessment for this year is 90%. 58 notices were sent out this year and also 52 personal property notices. There were 3 open book appointments on April 14th. 1 change was made pre-Board of Review with the County.

Review the Assesment Roll and Perform Statutory Duties: The Board examined the roll. There were no description corrections, calculation errors, omitted property or double assessed properties to be found.

Discussion /Action – Certify all corrections of error under state law (sec. 70.43, Wis. Stats.): No errors were found.

Discussion/Action – Verify with the assessor that open book changes are included in the assessment roll: One change was noted that took place prior to the Board of Review meeting. It was written in the assessment roll.

Allow taxpayers to examine assessment data: No taxpayers were present.

Review Noticed of Intent to File Objection: A notice of intent was filed with the City Clerk on May 6, 2021 from Patricia Everson, 210 N. East Street. The property owner has requested to remove Tim Litscher from the hearing.

Proceed to hear objections, if any: The board then proceeded to the hearing. Attorney Jim Kalny for the City of Weyauwega went over the procedures before the hearing process. Clerk Rebecca Loehrke introduced the case.

This case is of Patricia Everson. The property owner/objector resides at 210 N. East Street. The address for the property in question is 210 N. East Street. The tax key # for this property is 35-04-70-244. This property has been classified for assessment purposes as residential. The value in the assessment roll for the current year is Land - \$17,300, Improvements - \$124,500, Total Assessment of \$141,800. The clerk swore in all witnesses which included Patricia Everson, her Attorney Matthew Borkovec, Assessor Jake Baumbach and Senior Assessor Dean Peters with Associated Appraisals.

Patricia Everson cited factors or reasons why the assessment should stand at \$32,800. Factors which included no work done in 2020. All prior work shown in pictures is cosmetic. There is no documented evidence that work was done to increase the value. Interior pictures from an MLS listing cannot be used. Attorney Borkovec submitted a 185 objection prior to the Board of Review meeting that cited many legal cases. Questioning the date the assessment was finalized as being after April 1st. Also incorrect dates on the assessment property record when the building was built and when the garage was added.

Assessor Peters then asked questions on when the plumbing and bathroom facilities were added. Board Chair Buchholz asked about the listing price of the house since it is currently for sale.

Assessor Peters and Baumbach then cited factors or reasons that the assessment for a residential property followed all models put into place. Found that the property was originally assessed far below market value. Increase made to follow uniformity in the city. The Cost approach method was the correct method to use. Used recent MLS listing pictures to get information on the interior of the property. It is a very unique building with no comparables. Also the determination was filed on time with a mailing date of March 25, 2021. Evidence submitted was the Property Record Report, Notice of Changed Assessment and the MLS listing. Reported that state statutes say to view property in person or use the best information that can be obtained. Which is very common to use photos from an MLS listing. Also reported that property records are not always correct. They can be changed and updated with new information found over time.

Questions from Everson and Attorney Borkovec to the Assessors were asked.

At 7:55 pm a 5 minute break was taken.

At approximately 8 pm the hearing resumed with closing statements made by both sides and the testimony then closed. Attorney Kalny went over the factors that the Board needs to rely on to make a determination during deliberation.

Najdowski finds the interpretation on how the assessor came to the numbers for the assessment to be accurate. Desens stated that the assessment of \$32,800 is not accurate. Feels the assessor did his best with what was available to him. The discrepancies on dates is immaterial and agrees with the assessment the assessor set. Buchholz stated that the assessors have shown why they did what they did and how they came to the amount under the guidelines they have to follow. The assessor value is more accurate than what the property owner is looking for. Najdowski also stated that the dates on the notice mailed out is filed accurately.

Najdowski 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: Desens Seconds,

- That the Assessor's valuation is correct;
- That the Assessor presented evidence of the fair make alue 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 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

A roll call vote was taken with "ayes" by Keith Najdowski, Jim Desens and Paul Buchholz. Motion passed.

Consider/act on scheduling additional Board of Review Dates: No additional meetings are necessary.

Motion Najdowski, second Desens, to adjourn at 8:44 pm Motion carried with all "ayes".

Rebecca Loehrke
City Clerk