

VILLAGE OF MCFARLAND

Board of Review Minutes

Thursday, May 4, 2023 - 9:00 AM

1. CALL TO ORDER, ROLL CALL.

Cliff Strelow called the 2023 Board of Review to order.

2. BUSINESS.

a. Discussion and action to appoint a Chairperson for the 2023 Board of Review.

Motion by Member Kelly Maly, second by Member Clifford Strelow, to appoint Steve Annen as Chairperson for the 2023 Board of Review. Motion carries 5 - 0 - 0 by acclamation.

b. Discussion and action to select Vice-Chairperson for the 2023 Board of Review.

Motion by Member Clifford Strelow, second by Member Steve Annen, to appoint Kelly Maly to serve as the Vice-Chairperson for the 2023 Board of Review. Motion carries 5 - 0 - 0 by acclamation.

c. Discussion and action to approve the minutes of the 2022 Board of Review meeting.

Motion by Member Clifford Strelow, second by Member Kelly Maly, to approve the minutes of the 2022 Board of Review meeting. Motion carries 5 - 0 - 0 by acclamation.

d. Chairperson open statements for the records:

1) Certified Board of Review Members.

Chair Annen stated for the record Kelly Maly, Dan Chin, Joseph Swaboda and Cliff Strelow had all met the mandatory training requirements specified in section. 70.46(4) of the Wisconsin Statutes.

2) Board of Review Training Affidavit.

Chair Annen stated for the record the Board of Review Training Affidavit was electronically transmitted to the Wisconsin Department of Revenue by Deputy Administrator/Clerk Suettinger on May 2, 2023.

e. Conduct hearings on objections related to 2023 property values.

Chair Annen announced the Board of Review would begin conducting objections related to 2023 property values.

Andrew Lundeen, 5603 Black Walnut Court appeared before the Board to contest the 2023 valuation of his property. Mr. Lundeen stated he did meet the 48 hour requirement. Clerk Suettinger verified Mr. Lundeen met the 48 hour requirement.

Mr. Lundeen presented his case stating he felt the value of his property was too high. Assessor DeGroot presented his case and provided specific examples of comparable that backed up the original valuation.

The Board of review deliberated on the case and found the objector had not presented any comparables.

Motion by Cliff Strelow, second by Kelly Maly, that exercising its judgement and discretion, pursuant to Sec. 70.47(9)(a) of Wis. Statutes, the Board of Review by

majority and roll call vote hereby determine 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 and sustains the same valuation as set by the Assessor. Motion carries 5- 0 -0 on a roll call vote with all voting aye.

Sean O'Brien appeared before the Board of Review to contest the assessment for tax parcel 0710-353-4855-1 for the property located at 5613 Holscher Road.

Clerk Suettinger reported the case before the Board was the assessment at 0710-353-4855-1 for the property located at 5613 Holscher Road. The Assessor stated the valuation to be \$6,000,000. The objector is stating they believe the value to be \$2,283,549. She further provided that pursuant to Wis. Stat 70.47(8m) the assessor is requesting the Board waive the hearing of the objection and allow the taxpayer to have the taxpayer's assessment reviewed in circuit court. Clerk Suettinger also reported she had spoken to the Village Attorney in advance regarding the request, and the Village Attorney recommended the Board of Review waive the hearing requirement and allow the case to go directly to circuit court.

Clerk Suettinger reported the object had not met the 48-hour requirement of notification and the Board would need to action to allow the case to be heard if good cause could be provided. She noted email strings show the objector was working with the Assessor over a period of time and directly up to the deadline. They notified the assessor of their intent to object but they did not make the objection directly to the Clerk until a couple hours later.

Motion by Joseph Swaboda, second by Cliff Strelow to waive the 48-hour notification requirement as the objector had provided good cause. Motion carries 5 - 0 - 0 by acclamation.

Motion by Cliff Strelow, second by Steve Annen, to waive the hearing of the objection and allow the case to be heard in circuit court. Motion carries 5 - 0 - 0 by acclamation.

David Hoang appeared before the Board of Review to contest his assessment for tax parcel 0710-353-0672-7 for the property located at 5803 Linden Parkway.

Assessor DeGroot presented his case. Degroot noted the comparable properties identified by David were not split level properties and therefore not eligible comparables. Assessor DeGroot presented the sales of the properties located at 5408 Wild Cherry lane, 5105 Marsh Road and 5901 Linden Parkway. He noted the sale of those properties should average price per foot between \$162 per square foot to \$179 square feet. He noted the property in question has a price per square foot of \$147.

Motion by Cliff Stelow, second by Joseph Swaboda, that exercising its judgement and discretion, pursuant to Sec. 70.47(9)(a) of Wis. Statutes, the Board of Review by majority and roll call vote hereby determine 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 and sustains the same valuation as set by the Assessor. Motion carries 5- 0 -0 on a roll call vote with all voting aye

Eric Jonson, appeared before the Board to appeal the assessment for tax parcel 0610-023-1646-8 for the property located at 6105 Woods Xing.

Clerk Suettinger noted Mr. Johnson had not met the requirement to notify the Clerk at least 48 hours in advance of Board of Review of his intention to object and that the Board would need to determine whether the objector had good cause for missing the deadline.

Mr. Johnson explained that he tried several times to contact the assessor to discuss his evaluation ahead of time; however, they did not respond to follow up as they said they would.

Motion by Cliff Stelow, second by Steve Annen, to waive the 48-hour notification requirement as the objector had provided good cause

Clerk Suettinger outlined the case of 6105 Woods Xing noting the assessor had the valuation at 555,100 and the objector stated the assessment to be \$480,000.

Eric Johnson noted that his house was in poor condition for the value it was being assessed at. He noted he has estimates that needed repairs include \$94,000 for new windows and \$28,000 for a new roof. He noted his value continues to increase while his neighbors have gone down. He stated he did not believe the assessor factored in the age of his home with the current assessment.

Assessor Degroot presented his case. He noted 6105 Woods Xing was being assessed at approximately \$140 per square foot. he noted the sales of 5705 County Walk, built in 1991, had a sale price of approximately \$165 per square foot, and 5713 Maple Court, built in 1997, sold for approximately \$164 per square foot.

Motion by Cliff Stelow, second by Joseph Swaboda, that exercising its judgement and discretion, pursuant to Sec. 70.47(9)(a) of Wis. Statutes, the Board of Review by majority and roll call vote hereby determine 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 and sustains the same valuation as set by the Assessor. Motion carries 5- 0 -0 on a roll call vote with all voting aye

Motion by Cliff Stelow, second by Kelly Maly, to adjourn the 2023 Board of Review at 11 a.m.

3. ADJOURNMENT.