

MINUTES OF BOARD OF REVIEW – MAY 19, 2014

The Board of Review for the Village of Hustisford was called to order by Dennis Uecker on Monday May 19th at 6:00PM at 201 South Lake Street, Hustisford, Wisconsin in accordance with the Notice of Meeting delivered to trustees on May 16, 2014.

Board of Review Present: Dennis Uecker, Bob Knueppel, Bruce Nekich, Mary Jensen, Mike Grant, Kim Hopfinger and Ted Engelbart

Board of Review Absent: Harold Yates

Others Present: John Strehmel from Jacobson Appraisals, John Hazod and Craig Peckarsky

Clerk Kim Hopfinger stated that Open Book was held on Thursday May 1, 2014 from 4pm – 6pm. Hopfinger also verified that the Board of Review Notice was posted in 3 places and published in the Watertown Daily Times.

Clerk Kim Hopfinger took a roll call with Dennis Uecker, Ted Engelbart, Mary Jensen, Bruce Nekich, Kim Hopfinger and Mike Grant present and with Harold Yates and Bob Knueppel not present. Assessor John Strehmel was also present for the board of review. Board of review member Bob Knueppel arrived right after the roll call was taken so is considered present.

A motion was made by Bruce, seconded by Ted, to elect Bob Knueppel as the chairperson for the Board of Review. The motion carried unanimously. A motion was made by Bruce, seconded by Ted to elect Mary Jensen the vice-chairperson for the Board of Review. The motion carried unanimously.

Kim noted that 3 people sitting on the board tonight had completed board of review training and were certified. Those certified are Kim Hopfinger, Mary Jensen and Dennis Uecker.

Kim Hopfinger verified that the assessment roll had been signed by the assessor.

John Strehmel verified that the assessment notices were mailed out at least 15 days prior to the Board of Review.

Kim reported that 2 objections were filed within the 48 hour notice period:

1. Foundations Bank: 136-1016-0934-032 – W. Juneau Street
2. Craig Peckarsky: 136-1016-0942-044 – 414 W. Juneau Street

A copy of these objection forms are attached to these minutes stating the property owners objections to the assessment.

Hearing #1

Foundations Bank – 136-1016-0934-032
Current Assessment – \$122,700

The representative from Foundations Bank John Hazod and Assessor Strehmel were sworn in by Kim Hopfinger before the hearing began.

Hazod presented his case with an appraisal he had performed by L.A, Duesterbeck & Associates out of Appleton. The appraisal came in at \$95,000. He did have a copy of the appraisal available for the board to review. He also stated that the property is bank owned and has been on the market for quite some time. He feels the taxes are too high due to the high assessment. Hazod also presented his comparables with other empty lots in the village and surrounding area. Hazod stated he felt the property assessment should be \$95,000.

The assessor, Strehmel, presented his case. Strehmel informed the board that he had viewed the property and reduced the assessment from \$163,600 which it was in 2013 to \$122,700 before the Board of Review. This was a reduction of \$40,900 on the assessment. Strehmel also stated that some of the comparables used by Hazod were not applicable because the lots were used as agricultural. The land in question is residential. Strehmel also stated that the property is still listed for sale at \$125,000. Strehmel also stated that in order to introduce an appraisal as evidence, the person that completed the appraisal should be present at the hearing to answer questions.

Hearing #1 was closed.

Hearing #2

Craig Peckarsky – 136-1016-0942-044

Current Assessment - \$145,500

Craig Peckarsky and Strehmel were sworn in before the hearing began.

Peckarsky stated that he purchased the property for \$92,000 in March of 2013. He also stated that he had done about \$7,000 worth of improvements including a new kitchen floor and cabinets. Peckarsky used 475 W. Juneau Street as a comparable that had sold for \$102,000. Peckarsky stated he felt his property should be assessed at \$95,500.

Strehmel stated that he was able to review this property before Board of Review and reduced the assessment from \$160,900 which it was in 2013 to \$145,500 before these proceedings. This was a reduction of \$15,400 on the assessment. Strehmel presented 3 comparable sales and also read the rules of uniformity.

Hearing #2 was closed.

The Assessor excused himself so that the board could now deliberate each assessment on a case by case basis.

Dennis Uecker excused himself from the meeting before the deliberations due to a prior commitment.

Case #1 –

Foundations Bank – 136-1016-0934-032

Current Assessment – \$122,700

Based on the fact that after listening to both testimonies, the board felt that:

- The assessors valuation was correct
- The assessor presented evidence of the fair market value of the property using assessment methods which conform to the statutory requirements
- The taxpayer did not present sufficient evidence to rebut presumption of correctness granted by law to the assessor

- The Assessor's valuation is reasonable in light of the relevant evidence
- The board sustains the same valuation as set by the Assessor
- The Board further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the village is not uniform and the village has demonstrated the uniformity of assessment.

Bruce made a motion, seconded by Ted to leave the assessment for this property at \$122,700. The board was polled:

Bob Knueppel – Y, Bruce Nekich –Y, Mary Jensen – Y, Kim Hopfinger – Y , Ted Engelbart – Y, Mike Grant – Y

The motion carried unanimously.

Case #2 –

Craig Peckarsky – 136-1016-0942-044

Current Assessment - \$145,500

Based on the fact that after listening to both testimonies, the board felt that:

- The assessors valuation was correct
- The assessor presented evidence of the fair market value of the property using assessment methods which conform to the statutory requirements
- The taxpayer did not present sufficient evidence to rebut presumption of correctness granted by law to the assessor
- The Assessor's valuation is reasonable in light of the relevant evidence
- The board sustains the same valuation as set by the Assessor
- The Board further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the village is not uniform and the village has demonstrated the uniformity of assessment.

Mike made a motion, seconded by Ted, to leave the assessment for this property at \$145,500.

The board was polled:

Bob Knueppel – Y, Bruce Nekich –Y, Mary Jensen – Y, Kim Hopfinger – Y, Mike Grant – Y, Ted Engelbart – Y

The motion carried unanimously.

The deliberations ended at 7:25pm.and the tape was shut off until the end of the meeting proceedings.

A copy of the determinations and objections are also attached to these minutes. The tape of the meeting and the findings of fact, determinations and Decision are also available in the Village Hall Office.

When all decisions were made, John Strehmel, the assessor returned to the meeting. The board informed Strehmel that there were no changes to the assessments.

With no further business before this board, Ted made a motion, seconded by Mary, to adjourn the final Board of Review at 8:00pm and Knueppel stated that the 2013 board of review was now complete. The motion carried unanimously.