MINUTES OF BOARD OF REVIEW–
JULY 14, 2020

The Board of Review Meeting of the Village of Hustisford was called to order **@** 6:00pm by Village President Mike Grant at 201 South Lake Street, Hustisford WI, on July 14, 2020 in accordance with the Notice of Meeting delivered to trustees on July 10, 2020

Board of Review Present: Mike Grant, Bob Knueppel, Andy Buchanan, Josh Prescher, Cindy Stroessner, and Kim Hopfinger

Board of Review Absent: Ted Engelbart and Dave Vinz

Others Present: John Strehmel from J & L Appraisals and Craig Peckarsky

Clerk Kim Hopfinger verified that the Open Book and Board of Review Notice was posted in 3 places and published per state statutes.

Mike Grant asked Clerk Kim Hopfinger to take roll of the members present. Hopfinger took a roll call with Mike Grant, Bob Knueppel, Andy Buchanan, Josh Prescher, Cindy Stroessner, Kim Hopfinger and assessor John Strehmel were all present. Ted Engelbart and Dave Vinz were absent.

Craig Peckarsky – who was scheduled to object the assessments on his 2 properties in the Village – asked that Mike Grant be removed from the Board of Review for his hearings. Mike left the meeting at that time.

Josh made a motion, seconded by Cindy, to elect Bob Knueppel as the chairperson for the Board of Review. The motion carried unanimously. Cindy made a motion, seconded by Bob, to appoint Josh Prescher as the vice-chairman of the Board of Review. The motion carried unanimously.

Hopfinger stated that 2 people on the Board of Review had completed the Board of Review training and were certified. Those certified are Bob Knueppel and Kim Hopfinger.

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

John Strehmel stated that the original notice of assessments was mailed out on June 29, 2020. Strehmel stated that Open Book was held on July 7, 2020 from 3pm-5pm.

Hopfinger reported that 2 objection forms were filed within the 48-hour notice period. The Board of Review decided that they would hear the objections and temporarily adjourn until 7:30pm when they would deliberate and make a decision on the 2 hearings.

Assessor John Strehmel stated that because he had to make a few changes on the assessment roll and notices were not sent out in time – Board of Review would need to meet for final adjournment on July 21st at 2:15pm.

Hearing #1 – Craig Peckarsky – Vacant land - West Juneau Street:
136-1016-0934-032

Clerk Kim Hopfinger swore Craig Peckarsky in and then proceeded to swear Assessor John Strehmel in. Both parties swore to tell the truth.

Mr. Peckarsky had submitted an objection form within the 48-hour period. Peckarsky listed his reason for objection to assessment as cost price, denial of permitted use and comps. A copy of the objection form submitted by Mr. Peckarsky is attached to these minutes. Mr. Peckarsky began by stating he was denied permitted use on this

property when he came in with different plans for the property. Peckarsky also stated that he paid $30,500 for the property and it is assessed at 85,100. He also listed an asking price of $98,900 on his objection form if he were to sell this property. Peckarsky presented a comp from vacant land in Beaver Dam. He stated that the property was 11 acres and the taxes were $72. He provided no assessment or zoning for this 11-acre property. Mr. Peckarsky stated he just wanted an equitable assessment to other properties that were similar but had no other data to show the Board of Review as to the inequities.

Assessor John Strehmel stated that although Peckarsky paid $30,500 for the property – it was once listed for over $400,000. Peckarsky purchased the property in 2016 as a foreclosure. When Peckarsky purchased the property it was assessed at 163,600 – an assessment put on it in 2014. Pecakrsy came to open book in 2019 and Strehmel then reduced the assessment to 85,100. The zoning of this property is R1 and the intention of this land was a subdivision. Strehmel stated that lots on Island View are selling for between $27,000 and $32,000. He stated there is a discount on the assessment already because of the size. He stated that if the lots were split – new adjustments on the assessments would be made. Strehmel also stated that the use of the property is key in determining the assessment.

With no other testimony from Strehmel or Peckarsy, the first hearing was closed.

Hearing #2 – Craig Peckarsky – 415 W. Juneau Street
136-1016-0942-044

Both Peckarsy and Strehmel had been sworn in already.

Mr. Peckarsky had submitted an objection form within the 48 hour period. Peckarsky listed his reason for objections on the form as raised taxes, lower living standard and comps. A copy of the objection form submitted by Mr. Peckarsky is attached to these minutes. The assessment on this property is 145,500 and Mr. Peckarsky stated he felt it should be 92,500, due to the reasons on his objection form and the fact that he purchased the property for $92,000. Mr. Peckarsky used 475 W. Juneau street as a comp that was recently sold for $149,800. He stated the property had twice the lake frontage than his and has more square footage.

Mr. Strehmel stated that the Peckarsky property was purchased as a foreclosure, so it was not considered as a value market sale by the DOR. Strehmel stated that the subject property has 35 feet of lake frontage and a premium view. The subject property was built in 1972 and has 3 bedrooms and 1 and a half baths. It is a ranch style home with no basement and is 1,152 square feet and listed as average construction. There is a 360 square foot attached garage on this property. Strehmel stated that the prime value on the land is the lake frontage. Strehmel stated that the owner before Peckarsky did not allow the assessor in the home and it was then assessed at 160,900. After Peckarsky purchased the home and allowed the assessor in, the assessment was lowered to 145,500.

Mr. Strehmel spoke on the comparable sale of 475 Juneau Street that Peckarsky used. Mr. Strehmel stated that double square footage on a lake frontage property does not mean double assessed value as although there is double land – there is still just one lake access – which is what makes the property desirable. Strehmel stated that 475 W. was currently assessed at 166,800. It has 3 bedrooms and 1 bath. It has no attached garage and the square footage of the home and the lakefront property is more than Peckarsky's. Strehmel also stated that the sale of the property for $149,800 was a HUD sale and the states does not look at those sales as comps.

With no other testimony from Peckarsky or Strehmel, Andy made a motion, seconded by Cindy, that the hearing for Craig Peckarsky was now complete.

Chairman Bob Knueppel informed Peckarsky that a determination would be mailed out by certified mail to him, but that he was welcome to stay for the deliberation and decision at 7:30pm if he would like.

Josh made a motion, seconded by Andy to temporarily adjourn until 7:30pm.

The Board of Review reconvened at 7:30pm

The Board of Review began their deliberations on the objection from Craig Peckarsky.

Objection 1- vacant land on Juneau Street – 136-1016-0934-032:
There was discussion on the fact that Peckarsky provided no recent sale comparisons or evidence of comparable properties. They also discussed the fact that Strehmel had lowered the assessment from 163,600 to 85,100 at open book in 2019. Bob made a motion, seconded by Cindy, to maintain the assessment of $85,100 based on the fact that the assessor provided evidence that the valuation was correct and in line with assessment practices. The Board was polled: Bob -Y, Kim -Y, Andy -Y, Josh -Y, Cindy -Y. The motion carried unanimously.

Objection 2- 415 W. Juneau Street – 136-1016-0942-044:
There was discussion that Craig presented a recent sale of 1 comparable property.
Peckarsky stated that the property sold for 149,800 and had more square footage and lakefront footage than his own property. Based on the testimony of Strehmel, the board discussed the fact that this was a HUD sale and could not be used as a comparable. They also discussed the fact that the assessor explained that double lake frontage does not mean double assessment. Josh made a motion, seconded by Andy, to maintain the assessment of $145,500 based on the fact that the assessor provided evidence that the valuation was correct and in line with assessment practices. The Board was polled: Bob -Y, Kim -Y, Andy -Y, Josh -Y, Cindy -Y. The motion carried unanimously.

Clerk Kim Hopfinger stated that she had completed the Board of Review Notices for Mr. Peckarsky and that she would be mailing out the determination letter certified mail the following day. At 8:00pm, Josh made a motion, seconded by Andy, to adjourn Board of Review until Tuesday July 21, 2020 at 2:15pm. The motion carried unanimously.

A copy of the objection form, the summary of board of review proceedings and the Board of Review Determination are attached to these minutes.