

# Approved

**Minutes**  
**Town of Polk Board of Review**  
**3680 State Hwy 60, Slinger**  
**Friday – June 5, 2015**  
**1:00 – 3:00 p.m.**

**Election of Chairperson and Clerk for 2015 Board of Review Meeting(s).** Ted Merten moved to elect Albert Schulteis as Chairman. Bob Roecker seconded the motion. All voted aye, motion carried.

Albert Schulteis moved to elect Marlyss Thiel as Clerk for the 2015 Board of Review meeting. Bob Roecker seconded the motion. All voted aye. Motion passed.

**Chairman Schulteis called the meeting to order** at 1:05 p.m., followed by a moment of silent prayer.

**Official Meeting Notice** was published in West Bend Daily News. Notice was sent to the Milwaukee Journal Sentinel, Hartford Times Press, WBKV/WTKM; and posted on the Town's website, and bulletin boards at the Town Hall, Cedar Hills Subdivision, and Roskopf's RV Center.

**Members present** included Bob Roecker, Ted Merten, and Albert Schulteis with Marlyss Thiel as Clerk. Assessor Les Ahrens from Grota Appraisals LLC was also present. Karen Reiter (alternate Board of Review member) was present as an observer.

**Training was verified** and registered with the Department of Revenue April 9, 2015 on line, in accordance with Wis Stats 70.46(4). Clerk Thiel stated that Albert Schulteis, Bob Roecker, and she all had Board of Review training this year.

**Clerk Thiel Gave the Oath of Office** to the Board of Review members & the Assessor.

**The Assessment Roll was reviewed and verified** by Grota Appraisals office staff and Town Clerk.

**Assessor's Affidavit Presentation.** Les Ahrens presented the signed affidavit to the Clerk.

**48-Hour Notice of Intent Objection Request Waivers - None**

**Objections to Property Assessments.** Scheduled 1:00 appointment has not arrived yet. Merten moved to recess until which time a property owner would come in to discuss their assessment. Roecker seconded the motion. All voted aye. Motion carried. Recessed at 1:15 p.m.

At 1:30 p.m., Donald & Karen Beine of 5099 Peaceful Hills, Hartford Wisconsin, arrived for their Real Estate Property Assessment Objection appointment.

Merten moved to reconvene the meeting. Roecker seconded the motion. All voted aye. Meeting reconvened at 1:35 p.m.

Donald & Karen Beine introduced themselves, and stated that they objected to the high assessment of their property. Their property is listed at 5099 Peaceful Hills Road, Hartford. Parcel #T9-0313-00C. Land Assessed at \$118,700 and Improvements of \$279,500 for a total of \$398,200 assessed value.

Clerk Thiel gave the Oath of Oral Testimony to Mr Beine.

Ahrens addressed the Board, saying that item #5 on the objection form was not completed. This portion requests the objectors to provide their opinion of the full taxable value of their residential, agricultural tillable/pasture/specialty acreage, undeveloped acreage, and forest acres.

Mr Beine said that he could not figure out what the values were, so he left it blank. Ahrens told the Board, the current assessed value of their property is \$398,000.

Chairman Schulteis asked Mr Beine what he felt the assessment should be?

Mr Beine thought it should be \$388,000 because the Anderson property at 5154 Peaceful Hills Road is 51.2 acres and they have a four car garage, and assessed at \$398,000. Beine's property is only 5 acres so he feels the assessment should be \$388,000.

Chairman Schulteis said that Beine will be able to speak to the Board again, after the Assessor talks.

Ahrens submitted his resume to the Clerk for our records, along with print-outs of the properties used for comparison in the assessment process for Mr & Mrs Beine's property. Comparisons were done with properties at 4078 Pleasant Valley Road, 3350 Moraine Valley Drive, 3815 Scenic Road, and 3767 Mayfield Road. Ahrens said that the property at 5154 Peaceful Hills Road was not used in the comparison because it was sold in November, 2010. Since the sale was four and one-half years ago, the sale is not included in the current stats that are used. They only use sales from 2012 to the present for comparisons.

Beine said their assessment was \$396,700 in 2014, and then after the walk-through inspection, it went up to \$398,200 for 2015.

BOR Member Roecker asked how the assessment is determined. Ahrens replied that sometimes it is on physical appearance. But this particular assessment was considered on recent sales. The grade is determined by quality of materials. This could include counter tops, trim, type of doors, cathedral ceilings, wood floors, etc. Beine property is graded B.

BOR Member Merten asked if Beine had panel doors in his house and what are they made of. Beine said he had pine panel doors.

Roecker asked when the additional garage was added. Beine answered, in 2008 he pulled permits so it should be in our records. The Anderson garage is heated, and his is not.

Ahrens stated that the grading is different on that property, but he would have to talk with the assessor who did the value calculations to see why it was graded the way it was.

Roecker asked if there was a special scale to go by for grading a property. Ahrens said it is done by comparing homes for equity and how much money it would take to finish the home, and then an over-all

modifier is applied to the assessment value. If the Beine's property was changed from a grade of B to a B-, the value would go from \$398,200 to \$381,000 giving a \$17,200 reduction in assessed value. He believes that the interior is where the difference in value is assessed.

Beine: No more comments.

Ahrens: No more comments.

Chairman Schulteis stated, at this time, with no additional information from the Objector or Assessor, we will close the testimony and the Board will discuss and provide a determination. Mr & Mrs Beine are welcome to stay if they wish.

Board comments: Grotta Appraisals assessors used more current sales of 2012 to the present; however Beine's property comparisons to the Anderson property are closer to what his house is, even though it was sold in 2010 and was not included in the assessor's equation.

Ahrens was asked to print photos and comparison information from the Anderson property at 5154 Peaceful Hills Road off his computer. The Board reviewed the two properties.

Roecker said he understands that appraisals do change, and the assessor does a good job, but each property is compared with comparable sales at the given time, and to your disadvantage, homes are selling for more money now.

Chairman Schulteis moved to reduce the assessment on Parcel #T9-0313-00C from \$398,200 to \$395,000 making the land value of \$118,700 and improvements \$276,300. Roecker seconded the motion. Verbal vote: Merten – yes, Roecker – yes, Chairman Schulteis – yes. Motion passed.

A Notice of Board of Review Determination in accordance with Section 70.47(12) of Wisconsin Statutes was completed by the Ahrens and given to the Clerk.

Clerk Thiel asked if Beine would like to receive the formal determination by Certified Mail or in person today. They chose to receive it today. Let the record show that Clerk Thiel requested Donald Beine to sign the forms showing his receipt of this on May 6, 2015. Copies were made and given to the Assessor, Mr & Mrs Beine and for our records.

**48-Hour Notice of Intent Objection Request Waivers – None.**

**No additional Meeting Date** is necessary.

**Adjourn.** Merten moved to adjourn. Roecker seconded the motion. All voted aye. Meeting adjourned at 3:05 p.m.

Respectfully Submitted,

Marlyss K. Thiel, Town Clerk.