

Minutes

**Town of Polk Board of Review
3680 State Hwy 60, Slinger
Friday – June 3, 2016
9:00 am 11:00 am**

Chairman Schulteis called the meeting to order at 9:00 a.m. The pledge of allegiance was recited.

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 Robert Roecker, Theodore Merten, and Albert Schulteis with Diana Degnitz as Clerk. Assessors Les Ahrens and Ray Koscak from Grota Appraisals LLC were also present.

Election of Chairperson and Vice Chairman for 2016 Board of Review Meeting(s). Robert Roecker moved to elect Albert Schulteis as Chairman for the 2016 Board of Review meeting. Theodore Merten seconded the motion. All voted aye, motion carried.

Robert Roecker moved to elect Theodore Merten as Vice Chairman 2016 Board of Review meeting. Albert Schulteis seconded the motion. All voted aye. Motion carried.

Assessor Ray Koscak, Grota Appraisals took the Oath of Office. Clerk signed and recorded Oath.

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

Assessor’s Affidavit Presentation. Ray Koscak presented the signed affidavit to the Clerk.

Objections to Property Assessments.

At 9:15am, Donald & Karen Beine of 5099 Peaceful Hills, Hartford Wisconsin, tax key T9-0313-00C arrived for their Real Estate Property Assessment Objection appointment. The Clerk announced their case and the 2016 value in the assessment roll as follows: Land – 122,700, Improvements – 289,300 for a total assessment of 412,000.

Donald & Karen Beine introduced themselves, and stated that they objected to the assessment of their property.

Clerk gave the Oath of Oral Testimony to Mr and Mrs Beine.

Mr Beine testified that his opinion of the assessed value of his property should be \$400,000. Mr Beine compared his property value to that of a property at 5198 Peaceful Hills Rd and provided information found online for that property. Mr Beine commented that the comparison property was assessed at \$405,000, features 400 additional square feet, has a 30x50 detached garage with oak floors, a concrete drive and a security system. Mr Beine feels that the comparison property has more amenities than his property. Mr Beine concluded his testimony and Chairman Schulteis reminded him that he would have a chance to rebut after the Assessor’s testimony.

Mr Ahrens asked for confirmation of the square footage of the comparison property. Mr Beine confirmed that on the property sheet he presented the square footage it was 3059. Mr Ahrens added that according to Grota records the actual property 2886 square footage when measured in July 2014. The document presented by Mr Beine was found online and appears to be a property listing by a realtor.

Ray Koscak presented to the Town Board members and the Beine's print-outs of the properties used for comparison in the assessment process for Mr & Mrs Beine's property. Comparisons were done with 6 properties at 2815 Mayfield Road, 4078 Pleasant Valley Rd, 4495 White Hawk Trl, 3179 Hillside Rd, 4741 Hillside Rd and 3366 Slinger Rd. Mr Koscak reviewed each property as presented.

Mr Ahrens indicated that 6 recent sales comparisons (2014-2015) with a range of supported value from \$395,200 – \$456,800. Remove the very high and very low of the range – the 4 value indicators range from \$401,000 - \$414,000 supporting the 2016 assessment.

Mr Beine indicated that he felt that he didn't have a chance and that the comparison that he provided was more accurate than the 6 that Grota presented. Mr Beine stated that he would be happy if his assessment was \$405,000.

Chairman Schulteis asked Mr Beine where the comparison property he provided was located

BOR Member Roecker asked Grota how many properties in the Township were assessed for 2016. Mr Kozcak submitted that 1632 parcels were assessed in the Town. Mr Roecker asked Grota for a calculated average of change of assessment. Mr Ahrens indicated that the average change for 2016 was +3.1%.

Chairman Schulteis asked Mr Beine for any additional testimony. Mr Beine indicated a 3.1% increase over \$395,000 would equate to \$1,245.

Mr. Roecker asked if there were any specific improvements to the property for this revaluation. Mr Ahrens confirmed there were not.

Mr Beine: No more comments.

Grota Appraisals: No more comments.

Mr Roecker asked what the tax burden would be for a change of \$17,000 in the assessed value of home would be. Mr Ahrens indicated that predicting tax bills from year to year is difficult. Mr Ahrens commented that for 3,001 properties (including vacant) Mr and Mrs Beine experienced a 1.2% increase over the average increase in the Town as factors are at play in determining each specific property assessment.

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.

Chairman Schulteis motioned that the assessment on Parcel #T9-0313-00C remain at \$412,000. Mr 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 Mr Koscak and given to the Clerk and Mr and Mrs Beine.

NOTE – technical error and the Assessment Objection by John and Linda Marx was NOT recorded.

At 10:30 am, John & Linda Marx of 3491 Townline Rd, West Bend, WI tax key T9-0025-00A, arrived for their Real Estate Property Assessment Objection appointment. The Clerk announced their case and the 2016 value in the assessment roll as follows: Land – 119,500, Improvements – 212,100 for a total assessment of 331,600.

John and Linda Marx introduced themselves, and stated that they objected to the high assessment of their property. Mrs Marx also indicated that she was unaware of the 2015 Assessment of 331,600.

Mr and Mrs Marx reiterated that they were unaware of the 2016 assessment. Mr Koscak confirmed that Grota Appraisals had mailed assessment letters January 8th and that Grota would mail another copy to the Marx's immediately.

Clerk gave the Oath of Oral Testimony to Mr and Mrs Marx.

Mr Marx indicated that their property was 30 years old and that they had not made any improvements that should warrant an increase in their assessment. Mrs Marx indicated that the property has been in her family and that her mother has assisted them in researching comparable properties in the area. Mr and Mrs Marx indicated that they have been making changes to the property formerly used for agriculture to make it a more "natural" area and let it "grow wild". Mrs Marx indicated that she and her husband enjoyed viewing wildlife from their deck.

Ray Koscak presented to the Town Board members and the Marx's print-outs of the properties used for comparison in the assessment process for Mr & Mrs Marx's property. Comparisons were done with 4 properties at 3815 Scenic Road, 3366 Slinger Rd., 2850 State Hwy 175 and 4078 Pleasant Valley Rd. Mr Koscak reviewed each property as presented.

In discussion with Mr and Mrs Marx, the Board Members and Mr Ahrens and Mr Koczak from Grota, it was determined that in 2014 and prior, 3 acres of the Marx's property was allocated to agriculture. In 2015, with that 3 acres no longer used for agriculture, the property was reassessed at market value based on 4.77 acres of residential property vs 1.77 acres residential prior to that. Board member Roecker shared that his family had experienced a similar situation with family property formerly used for agriculture and ultimately changed to residential use and therefore taxed accordingly. Mr and Mrs Marx acknowledged their understanding of the revaluation changes.

Mr Ahrens from Grota offered options to Mr and Mrs Marx relative to Wisconsin Dept of Natural Resources Grants and assistance possibly available to them and provided the Marx's with his business card to offer any assistance to them he could.

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.

Board member Roecker moved that the assessment on Parcel #T9-0025 00A remain at \$331,600. Mr

Merten 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 Mr Koscak and given to the Clerk and Mr and Mrs Marx.

No additional Meeting Date is necessary.

Adjourn. Board member Merten motioned to adjourn. Member Roecker seconded the motion. All voted aye. Meeting adjourned at 11:00 am.

Respectfully Submitted,

Diana Degnitz, Town Clerk.