

Chairman Richard Mielke called the Board of Review meeting to order at 9:00 a.m., in the Boardroom of the Village Hall, located at 5043 Chester Lane, Racine, WI 53402.

Roll Call

Present: Richard Mielke, Jeremy Hinds, Michael O'Neil, Trustee Fran Martin. Also present were Village Clerk Karie Pope and Village Assessor Marty Kuehn.

The assessment roll was signed by the Assessor and to be notarized by the Village Clerk. Kuehn explained there are no corrections of error, and gave a brief review on the process. Motion by Trustee Martin to accept the 2019 Assessment Roll. Seconded by Richard Mielke. Motion carried unanimously.

Assessor Kuehn explained the Village wide re-evaluation of properties and how the values were formulated. He supported the Village operating reassessments on properties every three years opposed to seven years so the increase isn't so severe which may cause angst amongst residents.

Case 1 of 6

Mark Fuestel and Kathleen Edwards appeared before the Board of Review, property address being appealed is 4920 Richmond Drive, Racine, WI 53406.

The Clerk introduced the case. Mark Feustel and Kathleen Edwards owners of 4920 Richmond Drive, parcel no. 104042236420000. Land: \$43,000 – Improvements: \$266,300 – Total: \$309,600

The Clerk swore in all parties including the Assessor. Kathleen Edwards, 4920 Richmond Drive, Racine WI – Mark Fuestel 4920 Richmond Drive and Marty Kuehn – 10617 W. Oklahoma Ave., West Allis WI.

Chairman Mielke explained the review process and the appellants understood.

Testimony

Mark Feustel felt the property was worth about \$260,000 and disagreed with the increased assessment and the comparables the Assessor used. He intended to show the inside of the home, and specifically provided examples of current fixtures as proof. Feustel handed out exhibits in support of his presentation. He felt the increase was too high and explained he is familiar with comparables because he was in real estate. He has all fiberglass surrounds in the bathroom, and stated all the fixtures in the home are from the 1980s when it was built. He stated he had tried to sell the home at \$299,000 a few years back and it was unable to be sold at that cost. He compared homes in his own neighborhood and explained the amounts they had sold for in recent years. The Board inquired more about when Feustel attempted to sell home, and specifically about how he came up with the valuation. Feustel stated he obtained the prices from a real estate agent and the results of no offers and reasons thereof is why he feels the assessment is too high now.

Assessor Kuehn submitted his comparable to the Board and gave his explanation of why the property was assessed at \$309,600. He explained the characteristics used in the evaluation of the property. He noted they put weight on the style of the home, and the features in comparable(s) that adjusted the price of the home. He felt it was a fair and equitable assessment. (The properties that did not change for new construction or demolition activity (IE no new garage) increased 15% in value).

Feustel didn't think the comparables were close to his property, he thought disregarding the year it was built, sale price and location was wrong. He ultimately felt the price was too high for the neighborhood. The Board agreed with the first two comparables, but questioned the third.

Both Feustel and Kuehn gave their closing comments.

Motion by Richard Mielke to close the hearing. Seconded by Trustee Martin. Motion carried unanimously. Hearing closed at 9:56 a.m.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Jeremy Hinds that, exercising its judgment and discretion, pursuant to Section 70.47(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines: 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 that the assessment is reasonable in light of all the relevant evidence; and sustains the same as set by the assessor. Seconded by Michael O'Neal.

Roll Call

Richard Mielke - Aye

Jeremy Hinds - Aye

Trustee Martin - Aye

Michael O'Neal - Aye

Motion carried unanimously.

The Clerk personally handed Mark Feustel the Notice of Board of Review Determination. Feustel acknowledged receipt.

Case 2 of 6

William D. Stritchko appeared before the Board of Review, the address being appealed 713 Royal Park Road, Racine, WI 53402.

The Clerk introduced the case. William Stritchko owner of 713 Royal Park Road, Parcel no. 104042328312000. Land: \$41,600 – Improvements: \$138,000 – Total: \$179,600.

The Clerk swore in all parties including the Assessor. William Stritchco, 713 Royal Park Road, Racine WI and Marty Kuehn – 10617 W. Oklahoma Ave., West Allis WI

Chairman Mielke explained the review process and the appellant understood.

Testimony

Strichtko explained that when he built his house he was promised that a road would go in, but it was never built. He further explained that he lives on a side street that is gravel and was assured it would be paved, and it never was. His driveway is currently a gravel road this is a Village right-of-way. He also stated that he does not live on Royal Park Road. He spoke of willow trees leaning into his house that the Village needs to take down, and showed a picture where one fell into his car. He also stated the basement is not finished, and is not technically even a basement. Stritchko requested to amend the assessment value to \$100,000 because of the aforementioned reasons.

Assessor Kuehn submitted his comparable to the Board and gave his explanation of why the property was assessed at \$179,600. He explained the characteristics used in the evaluation of the property. He noted that on page two, that the 66-foot pictured to the east of the property that is labeled "North Claire Street" is the road that was never put in. He spoke about why the basement was evaluated as finished, and why they classify the room as

a basement because of the unique split level home. He further spoke of the comparable used in this valuation. Assessor Kuehn was only able to give a brief testimony because the resident's unwillingness to allow Kuehn to give an uninterrupted testimony.

Stritchko was advised to go to the Engineering office or the Village Board to petition for the road to be paved and to remove the Willow trees in question.

Both Stritchko and Kuehn gave their closing comments.

Motion by Trustee Martin to close the hearing. Seconded by Michael O'Neal. Motion carried unanimously. Hearing closed at 10:29 a.m.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Michael O'Neal that, exercising its judgment and discretion, pursuant to Section 70.47(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines: 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 that the assessment is reasonable in light of all the relevant evidence; and sustains the same as set by the assessor. Seconded by Trustee Martin.

Roll Call

Richard Mielke - Aye

Jeremy Hinds - Aye

Trustee Martin - Aye

Michael O'Neal - Aye

Motion carried unanimously.

The Clerk personally handed William Stritchko the Notice of Board of Review Determination. Stritchko acknowledged receipt.

Case 3 of 6

Robert Granger was present on behalf of Sally Ann Granger. He is her son, and also resides at this address. The address being appealed 1621 Autumn Drive, Racine, WI 53402.

Clerk introduced the case. Sally Ann Granger owner of 1621 Autumn Drive, Parcel no. 104042320158000. Land: \$45,400 – Improvements: \$134,000 – Total: \$179,400

Clerk swore in all parties including the Assessor. Robert Granger on behalf of Sally Ann Granger – 1621 Autumn Drive and Marty Kuehn – 10617 W. Oklahoma Ave., West Allis WI.

Chairman Mielke explained the review process and the appellant understood.

Testimony

Rob Granger explained that the assessment was \$196,000 and that it was dropped to \$179,400 after meeting with the Assessor during Open Book. However, being in real estate he felt that because of the size and location of the house that it should be assessed for \$170,000. He did his own research, using his own comparables and could not find a single comparable property that sold for over \$170,000. Granger had brought exhibits of comparables that

he pulled, and was asked to present the most reasonable one. He thought the neighborhood was the most valuable attribute in selling this house, and thought he would only get \$165,000. He thought the comparable used was unfair, and thought square footage and the garage at his home was small in comparison to the other properties.

The Department of Revenue requires a 10% difference in the assessment for the challenge value if there is an appeal.

Assessor Kuehn submitted his comparable to the Board, gave his explanation of why the property was assessed at \$179,400 and explained the style is a conservative ranch property, and that all the comparable(s) used were ranches. He stated the applicant did come to Open Book and reviewed the initial change from \$196,000 to \$179,400. He noted all the comparables that are encompassed in his exhibit, and the adjustments that were made to generate the value presented. The property has already been adjusted for square footage and the garage.

Both Granger and Kuehn gave their closing comments.

Motion by Jeremy Hinds to close the hearing. Seconded by Trustee Martin. Motion carried unanimously. Hearing closed at 10:52 a.m.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Jeremy Hinds that, exercising its judgment and discretion, pursuant to Section 70.47(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines: 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 that the assessment is reasonable in light of all the relevant evidence; and sustains the same as set by the assessor. Seconded by Trustee Martin.

Roll Call

Richard Mielke - Aye
Jeremy Hinds - Aye
Trustee Martin - Aye
Michael O'Neal - Aye
Motion carried unanimously.

The Clerk personally handed Rob Granger the Notice of Board of Review Determination. Granger acknowledged receipt.

Case 4 of 6

Marc Silverman appeared before the Board of Review, property address being appealed 3147 Hwy 31, Racine, WI 53405.

The Clerk introduced the case. Marc Silverman owner of 3147 Hwy 31, parcel no. 104042331124000. Land: \$58,100 – Improvements: \$126,700 – Total: \$184,800.

Clerk swore in all parties including the Assessor. Marc Silverman – 3147 Hwy 31 and Marty Kuehn – 10617 W. Oklahoma Ave., West Allis WI.

Chairman Mielke explained the review process and the appellant understood.

Testimony

Silverman waived his right to his initial testimony and wished to respond to the Assessors presentation with follow up questions.

Assessor Kuehn submitted his comparable to the Board and gave his explanation of why the property was assessed at \$184,400 and explained the applicant was not present at Open Book. He explained the comparables are the style of contemporary. The property is rated as average and received a grade of "C". Kuehn took the land value and characteristics of the property, applied depreciation to formulate the value of the subject property. He explained the adjustments that were made from comparables, and felt the cost approach was the best evidence of value. The last interior walk through was done in 2009. The market value differs from the assessed value, because of the model used and extreme adjustments that were implemented for the kitchen and baths because they are in poor condition and carry their own adjustment. The issue is that normally a property of this size is of quality, and there is large deprecation swings associated with this subject property. There was further discussion on how they calibrate the valuation and employ those to different properties.

Silverman questioned the formula in the notes section. Kuehn explained the notes section piece by piece. Silverman thought he was to be notified that someone would be looking at the property, and could have requested an internal inspection but was unable to make that request. He could not make the request or attend Open Book because he was ill. He also stated that since 2009 there has been fire damage which occurred 5-years ago and water damage that is associated with that. He explained that there had been raccoons digging holes in the roof, and that even though he replaced the roof there has been further roof damage. He purchased the property in disrepair and has been unable to keep up with the necessary repairs. He felt the current market value is incorrect because of the condition of the home. He had photos as evidence, but only had those on his phone and had not prepared copies for the Board.

The Board could review the photos submitted as evidence to determine if the assessment should be lowered, but the images must be part of the record. Silverman agreed to print the photos on his phone and submit them officially to the Clerk's office. The Board reviewed the photos on the phone and discussed with Silverman the interior damage.

Kuehn explained that if Mr. Silverman had come to Open Book, chances are he would've inspected the interior of the property given the issues with this assessment.

Both Silverman and Kuehn gave their closing comments.

Motion by Trustee Martin to close the hearing. Seconded by Jeremy Hinds. Motion carried unanimously. Hearing closed at 11:28 a.m.

Deliberations

After testimonies were heard the Board deliberated. The Board felt that they are not seeking to shock anyone and a 56% increase is shocking. Increasing the number to the model number is still in line with the assessment, and they felt more comfortable with the \$139,000 evaluation opposed to the \$184,800.

Motion by Jeremy Hinds that, exercising its judgment and discretion, pursuant to Section 70.49(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines that the property owner has provided sufficient evidence, to rebut the presumption of correctness granted by law to the Assessor and set the assessed value to the model calculated assessment of \$139,900. Seconded by Trustee Martin.

Roll Call

Richard Mielke - Aye
Jeremy Hinds - Aye

Trustee Martin - Aye
Michael O'Neal - Aye
Motion carried unanimously.

The Clerk personally explained to Marc Silverman that she would provide to him the updated Notice of Board of Review Determination when he drops off the pictures. Silverman acknowledged this information.

The Board took a recess.

Case 5 of 6

Catherine Van Koningsveld appeared before the Board of Review, address being appealed 2617 Stonebridge Dr., Racine, WI 53404.

The Clerk introduced the case. Catherine Van Koningsveld owner of 2617 Stonebridge Dr. parcel no. 104042329632176. Land: \$30,600 – Improvements: \$172,100 – Total: \$202,700.

The Clerk swore in all parties including the Assessor. Catherine Van Koningsveld – 2617 Stonebridge Dr. and Marty Kuehn – 10617 W. Oklahoma Ave., West Allis WI.

Chairman Mielke explained the review process and the appellant understood.

Testimony

Van Koningsveld had an interview for Open Book via telephone, and was sent a form for objection. She quoted Kuehn in the Journal Times stating the Village would be increasing properties by about 15% and hers was much larger. She stated she did not understand how the property was assessed and how that number was reached. She explained the house was refinanced about four years ago and was appraised at \$175,000. She will be relying on appraisal of the house as evidence and further questioned the property value number.

Assessor Kuehn asked Van Koningsveld about the appraisal that had been done four years ago and questioned the remodels that had occurred since. He handed out his comparable to the Board and gave his explanation of why the property was assessed at \$202,700. He explained assessments are not done by a general increase of 15% across all properties in the Village and explained how the number was realized.

Van Koningsveld stated she has not put any money into this home, and has not updated significantly since she moved in. She does not feel the house could sell for that assessment. She could not come to Open Book because of her work schedule, and could not make an in-person meeting.

Kuehn explained that a professional appraisal is only good for so long, the true value is formulated by the ever-changing comparables. Kuehn further explained how the Village was under assessed in 2016, and that 2018 was only at 90% of current market value whereas 2019 is now at 100%. He explained her official record is on the first page of the exhibits that had been given to her. Van Koningsveld felt she was not given all of the information to properly form her objection.

Both Van Koningsveld and Kuehn gave their closing comments.

Motion by Trustee Martin to close the hearing. Seconded by Jeremy Hinds. Motion carried unanimously. Hearing closed at 12:13 p.m.

Deliberations

After testimonies were heard the Board deliberated. They felt the comparables were just, and were all pulled from the same neighborhood.

Motion by Jeremy Hinds that, exercising its judgment and discretion, pursuant to Section 70.47(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines: 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 that the assessment is reasonable in light of all the relevant evidence; and sustains the same as set by the assessor. Seconded by Michael O'Neal.

Roll Call

Richard Mielke - Aye

Jeremy Hinds - Aye

Trustee Martin - Aye

Michael O'Neal - Aye

Motion carried unanimously.

The Clerk personally handed Catherine Van Koningsveld the Notice of Board of Review Determination. Van Koningsveld acknowledged receipt.

Case 6 of 6

Timothy Mirocha appeared before the Board of Review, address being appealed 1627 Shore Dr., Racine, WI 53402.

The Clerk introduced the case. Timothy Mirocha owner of 1627 Shore Dr. parcel no. 104042320401490. Land: \$48,800 – Improvements: \$207,400 – Total: \$256,200.

Clerk swore in all parties including the Assessor. Timothy Mirocha – 1627 Shore Dr. and Marty Kuehn – 10617 W. Oklahoma Ave., West Allis WI.

Chairman Mielke explained the review process and the appellant understood.

Testimony

Mirocha submitted evidence to the Board. He thanked Marty for explaining everything in the Open Book process. He explained the evidence he had prepared, which included an assessment provided by his real estate agent, an appraisal from 2014 and he also pulled the comparable homes from the CTL and the NMLS system. He stated the house has remained unchanged since he purchased it. The flaw in the assessment would be based on the comparables provided by his agent opposed to the comparables pulled by Kuehn. He thought those were affected by updates, whereas he has not updated anything. He had a map showing the areas in which he pulled comparables in juxtaposition to his home, and felt these were more comparable than what was utilized based on the conditions of the homes and a realistic selling point.

Assessor Kuehn submitted his comparable to the board and gave his explanation of why the property was assessed at \$256,200. He explained the exhibit and pointed out the notes section that formulated values for the assessment. The comparable properties that were pulled were from the same neighborhood of the subject property and explained the adjustments that were made. He noted that there is a \$10,000 difference within sale points from homes that were near the pond versus those who are not. He questioned the Comparable Market Analysis that the Real Estate Agent provided, and thought her assessment of \$197,180 was too conservative. He touched base on the internet findings of comparables and explained the values brought forth by things like living space in square footage, number of bathrooms, or remodels. The only way to get a more true assessment is to schedule a walk-through with the assessor.

Both Mirocha and Kuehn gave their closing comments.

Motion by Trustee Martin to close the hearing. Seconded by Michael O'Neal. Motion carried unanimously. Hearing closed at 12:42 p.m.

Deliberations

After testimonies were heard the Board deliberated. They felt because the Real Estate Agent was not present to comment on the findings, it was difficult to address the evidence submitted for the subject property. There was no strong reason that proved the assessment to be incorrect.

Motion by Jeremy Hinds that, exercising its judgment and discretion, pursuant to Section 70.47(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines: 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 that the assessment is reasonable in light of all the relevant evidence; and sustains the same as set by the assessor. Seconded by Trustee Martin.

Roll Call

Richard Mielke - Aye
Jeremy Hinds - Aye
Trustee Martin - Aye
Michael O'Neal - Aye
Motion carried unanimously.

The Clerk personally handed Timothy Mirocha the Notice of Board of Review Determination. Mirocha acknowledged receipt.

Unscheduled Cases

There were no more scheduled cases. However, there were two additional applicants that were present within the two hour time frame that were requesting to be heard. Both cases must show good cause as to why they were unable to submit the application in time.

Unscheduled Case #1

Jim Janicek and Kim Janicek were present and requested to be heard at the Board of Review. Jim Janicek is a truck driver and is gone for 2-3 weeks at a time and was unable to submit the application or attend Open Book in the allotted timeframe. He stated he was unaware of the deadline, and once he realized the date, he came into Village Hall to question the appeal process. The Board questioned if Kim Janicek was home and if she received the letter during his absence. She stated she was home during his absence, and had received the letter but admitted she did not read it entirely.

Motion by Michael O'Neal motioned that there is no just cause to hear this objection. Seconded by Jeremy Hinds.

Roll Call

Richard Mielke - Aye
Jeremy Hinds - Aye
Trustee Martin - Nay
Michael O'Neal - Aye
Motion carried 3/1.

Unscheduled Case #2

The Resident never announced their name or address, and was present to request to be heard at the Board of Review. He stated that he had received the letter and understood the deadlines, but thought he would have time to appeal. He called Village Hall and was informed that today is the day for Board of Review and came in hopes he could be heard. He was unable to make time for the Open Book process. Kuehn explained the Open Book procedures and how the process works. The resident was advised to make a separate appointment with the Assessor.

Motion by Trustee Martin motioned that there is no just cause to hear this objection. Seconded by Michael O'Neal.

Roll Call

Richard Mielke - Aye

Jeremy Hinds - Aye

Trustee Martin - Aye

Michael O'Neal - Aye

Motion carried unanimously

Motion by Trustee Martin to adjourn the 2019 Board of Review. Seconded by Jeremy Hinds. Motion carried unanimously.

Board of Review adjourned at 12:59 p.m.

Respectfully submitted,

Joslyn Hoeffert

Deputy Village Clerk