

Chairman Sam Christensen called the Board of Review meeting to order at 9:01 a.m., in the Boardroom of the Village Hall, located at 5043 Chester Lane, Racine, WI 53402.

Roll Call

Present: Chairman Sam Christensen, Richard Mielke, Becky Girard, Dave Gobis and Trustee Martin.
Also present were Village Clerk Joslyn Hoeffert and Village Assessor Marty Kuehn.

Absent: None.

Clerk Hoeffert created a policies and procedures packet of information. She would like to post this on the Village website to make residents aware of the process of the Board of Review.

Clerk Hoeffert stated that Richard Mielke of the Board of Review have completed the correct training.

The assessment roll was signed by the assessor and is to be notarized by the Village Clerk. Motion by Trustee Martin to accept the 2022 Assessment Roll. Seconded by Gobis. Motion carried unanimously.

Assessor Kuehn explained the Village wide re-evaluation of properties and how the values were formulated including sales from 2021. Kuehn stated that there were no corrections of error from last year and that there were no double assessments. Kuehn verified that the open book changes have been included in the assessment roll. Property owners have been notified if there were or were not any changes.

Motion by Trustee Martin to accept the assessment report. Seconded by Gobis. Motion carried unanimously.

Items 6. Receive And Examine The Assessment Roll, Correct Description Or Calculation Errors, Add Omitted Property And Eliminate Double Assessed Property and 7. Certify All Corrections Of Error Under State Law (Sec. 70.43. Wis Stats.) on the agenda will be tabled until next week's meeting due to a possible error in the assessment roll per the Assessor, which they are having a meeting about next week Tuesday.

Case 1 of 8

Brian Lee appeared before the Board of Review; property address being appealed is 6036 N Pointe Drive, Racine, WI 53402.

The Clerk introduced the case. Brian and Angela Lee owners of 6036 N Pointe Drive, parcel no. 104042316046080. Land: \$50,500 - Improvements: \$464,900 - Total: \$515,400

The Clerk swore in all parties including the Assessor. Brian Lee, 6036 N Pointe Drive, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI

Chairman Christensen explained the review process and the appellant understood.

Testimony

Mr. Lee is present to contest the assessment of his property located at 6036 N Pointe Drive. Mr. Lee feels that he is very fortunate that there have been several sales in his subdivision that back the same pond as him. He states that there are several comparable sales within the last 2 years in which he would like to use when comparing his home. There is a home to his right that is currently in the process of being sold. This home has the same layout, same square footage, same windows, backs the pond etc. The home was listed at \$459,900. He asked the realtor what the home sold at, and even though the realtor could not disclose that information, they stated that it sold for a little over the asking price. He states that another home to the left of him sold in October of 2020 for \$424,000. He believes that the sale of both similar homes are great comparables to his home which he believes should not be assessed at \$515,400.

Trustee Martin asked if Mr. Lee had any written documentation between the realtor and himself as to what the closing sale of the home next to him had sold for.

Mr. Lee believes that his home is worth \$460,000. Christensen pointed out that on the application for the Board of Review that Mr. Lee put down his opinion value of \$450,000. Mr. Lee states that since talking with the realtor that he has changed his mind on the worth of the property.

Kuehn handed out documentation including a property record card and comparable sales report to the Board of Review Members that he would like recorded as an exhibit. Kuehn explains the comparable properties to the Board of Review Members including the cost of what the properties have sold for in 2021.

Mr. Lee is wondering why the adjusting sale price is being used to compare the comparables to his property. He states that there are several homes selling in his subdivision that are backed to the same pond as him, and they are selling at lower prices than what his home is currently being assessed at.

Mielke asked Kuehn why the comparables that the homeowner presented were not used. The comparables that Mr. Lee provided we sold 2 plus years ago. The assessor's office uses 2021 sales to compare the properties, not sales dating 2 to 3 years back.

Mr. Lee and Kuehn gave their closing comments.

Hearing closed at 9:47am.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Gobis 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 Mielke.

Roll Call

Richard Mielke - Aye
Becky Girard - Aye

Trustee Martin - Aye
Dave Gobis- Aye
Sam Christensen - Aye
Motion carried unanimously.

Case 2 of 8

Carey Pfeiffer appeared before the Board of Review; property address being appealed is 6121 Golf Ridge Drive, Racine, WI 53402.

The Clerk introduced the case. Carey and Christine Pfeiffer owner of 6121 Golf Ridge Drive, parcel no. 104042225113000. Land: \$83,000- Improvements: \$288,100 - Total: \$371,100

The Clerk swore in all parties including the Assessor. Carey Pfeiffer, 6121 Golf Ridge Drive Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Testimony

Mr. Pfeiffer states that he believes that his property is worth \$320,000. He states that in the last 3 years his assessment has gone up over \$100,000 with nothing being done to the property. He states that he believes that the condition of the house isn't worth what the assessor is assessing it at. He has provided pictures to the Board of Review and explained each picture to them. He states that all the windows are original to when the house was built. He received an estimate to replace the windows and it was around \$30,000. He explains that he has a very old furnace, at least 25 years. He believes that his house has \$60-\$80,000 in repairs that need to be done to the house.

Mielke asks Mr. Pfeiffer if he has any comparables. He states that he does not, that he only has pictures of the present condition of the house.

Kuehn handed out documentation including a property record card and comparable sales report to the Board of Review Members that he would like recorded as an exhibit. Kuehn explains the comparable properties to the Board of Review Members including that some of the properties have had remodeling done within the home. He states that they reduced the sales price due to the comparable properties being remodeled versus the subject property not being remodeled. Kuehn states that they did not reduce the assessed value due to the depreciation of the property. He states that the depreciation could be at a lower rating.

Mielke asked Kuehn to clarify if the assessment was already changed in open book.

Mr. Pfeiffer and Kuehn gave their closing comments.

Hearing closed at 10:09am.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Gobis 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 Becky Girard.

Roll Call

Richard Mielke - Aye

Becky Girard - Aye

Trustee Martin - Aye

Dave Gobis- Aye

Sam Christensen - Aye

Motion carried unanimously.

Case 3 of 8

Mr. Bravo was not present at his hearing as he is out of the Country. Mr. Bravo did not indicate on the application that his wife would be present. Andrea appeared before the Board of Review; property address being appealed is 5324 Agatha Turn, Racine, WI 53402.

The Clerk introduced the case. Andrea Bravo owner of 5324 Agatha Turn, parcel no. 104042223110026. Land: \$51,300- Improvements: \$451,800- Total: \$503,100.

The Clerk swore in all parties including the Assessor. Angela Bravo, 5324 Agatha Turn, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Motion by Trustee Martin to grant a waiver to Mrs. Bravo to present on behalf of the Bravo Revocable Trust as long as she provides proof that she is a member of the Bravo Revocable Trust. Seconded by Mielke. Motion carried unanimously.

Testimony

Mrs. Bravo states that she has based her opinion on what her home should be valued at by evidence and research that she has done. She believes that her home should be assessed at \$450,000.

Mrs. Bravo handed out documentation to the Board as well as to the Assessor. She states that some of the houses that are in her neighborhood are larger than her home, but they have a lower assessment price. 5340 Agatha Turn is significantly larger than Mrs. Bravo's property and was priced at \$380,000 as of October 2021. A home to the right of her property that was sold this year, 5345 Old Farm Road, which is directly behind hers, sold in May of 2022 for \$461,000. The homes that have sold her in neighborhood have sold at lower values than what they are being assessed at. Since the 2022 sales cannot be used to compare, she believes that this makes it inaccurate to compare.

Mielke asked Mrs. Bravo to clarify some information on the first page of her hand out. He asked to clarify if the dollar amounts of \$489,000, \$420,000, \$509,900 were the sales price of the comparables

that she was presenting. She states that the homes are significantly larger than her home. Her home is 2,600 square feet and one of the comparable homes is 4,000 square feet.

Kuehn asks where Mrs. Bravo got information regarding a comparables square footage and where she obtained that information.

Kuehn handed out documentation including a property record card and comparable sales report to the Board of Review Members that he would like recorded as an exhibit. Kuehn explains the comparable properties to the Board of Review Members including the comparables and property record card.

Kuehn states that at the open book, the property owner spoke with a member of the assessor's office, and they had changed the property rating. The assessor's office changed the assessment from \$520,000 to \$503,100. Kuehn believes that comparables 4 and 5 should be replaced with 2 different properties to expose it to a larger comparable pool. He states that this should change the value to be around \$471,100.

Kuehn states that he disagrees with the other property on Agatha Turn being 4,000 square feet as his records indicate 2,800 square feet. The reason as to why the River Hills and Agatha Turn properties didn't get used as a comparable was because it was a different style home.

Kuehn states that he recommends that they update the value to \$471,700.

Mrs. Bravo and Kuehn gave their closing comments.

Hearing closed at 10:49am.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Gobis 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 modify the value of assessment of \$471,700 per the assessor's recommendation. Seconded by Trustee Martin.

Roll Call

Richard Mielke - Aye

Becky Girard - Aye

Trustee Martin - Aye

Dave Gobis- Aye

Sam Christensen - Aye

Motion carried unanimously.

Case 4 of 8

James Gottfredsen appeared before the Board of Review, property address being appealed is 6507 River Meadows Turn, Racine, WI 53402.

The Clerk introduced the case. James and Susan Gottfredsen owners of 6507 River Meadows Turn, parcel no. 104042223100006. Land: \$48,300 - Improvements: \$371,900 - Total: \$420,200

The Clerk swore in all parties including the Assessor. James Gottfredsen, 6507 River Meadows Turn, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Testimony

Mr. Gottfredsen believes that his home is worth somewhere between \$370,000 and \$382,000. He states that he is in the same area as the previous case and thinks that the values should be about the same. He provided the Board of Review a chart that he has drafted with percentages. He explains the documents that he handed out to the Board.

He states that within a two-year period his property value has raised 35%. He is wondering how often the assessments get re-evaluated and feels that with the big jump in assessments, that he should be under the \$400,000 mark.

Kuehn handed out documentation including a property record card and comparable sales report to the Board of Review Members that he would like recorded as an exhibit. Kuehn explains the comparable properties to the Board of Review Members including the comparables and property record card.

Kuehn states that the current contract that they are in they are looking to re-assess annually. He states that the past few years have been crazy. Previously, they have used sales from the previous years. He states that there is a 9% increase on average.

Kuehn states that if he did the same process as the last case, that Mr. Gottfredsen would be assessed around \$425,000.

Mielke asks Kuehn questions regarding the assessments on the tax bills and of that amount

Mr. Gottfredsen and Kuehn gave their closing comments.

Hearing closed at 11:11am.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Mielke 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

Becky Girard - Aye

Trustee Martin - Aye

Dave Gobis- Aye

Sam Christensen - Aye

Motion carried unanimously.

Case 5 of 8

Laura Ceccato appeared before the Board of Review, property address being appealed is 3326 Elderberry Road, Racine, WI 53402.

The Clerk introduced the case. Laura and Nick Ceccato owners of 3326 Elderberry Road, parcel no. 1040423070179000. Land: \$32,400 - Improvements: \$208,400 - Total: \$240,800

The Clerk swore in all parties including the Assessor. Laura Ceccato, 3326 Elderberry Road, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Testimony

Mrs. Ceccato states that she is a first-time home buyer and is hoping that her home can stay assessed as what it was assessed at last year of \$198,600. She has provided a packet to the Board of Review of pictures of properties that look similar to hers. She has also provided pictures of the interior and exterior of her property. She thinks that a lot of homes that are being compared to her property look a lot better than her home. She had spent more money on her property than needed, because at the time, if you didn't put a bid in, the home was gone within that day. She believes that some of the sights in the neighborhood are not the best and that she had to take a small fence down due to the fence falling over into the neighbor's yard.

Mielke states that he appreciates the details of the work that needs to be done but is wondering how that relates to the value that the assessor gave versus the value that she is looking for.

Kuehn handed out documentation including a property record card and comparable sales report to the Board of Review Members that he would like recorded as an exhibit. Kuehn explains the comparable properties to the Board of Review Members including the comparables and property record card.

The kitchen and bath were remodeled in the subject property, which allowed the assessor to take away some depreciation.

Mielke asks Kuehn that based on the information from the property owner, he doesn't know how a very good rating works. Kuehn states that there has been remodeling done in the home which makes the rating change.

Trustee Martin asked about the leak in the basement. Kuehn states that they have no record of that leak. Mielke asked if this leak would impact the CPU rating.

This property did not go through the open book process. Mielke asked Kuehn if based on the evidence that she has provided if Kuehn would change his CPU rating.

Mrs. Ceccato and Kuehn gave their closing comments.

Hearing closed at 12:00pm.

Deliberations

After testimonies were heard the Board deliberated.

Motion by Girard 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 Gobis.

Roll Call

Richard Mielke - Aye
Becky Girard - Aye
Trustee Martin - Aye
Dave Gobis - Aye
Sam Christensen - Aye
Motion carried unanimously.

Case 6 of 8

Jon Fredrickson appeared before the Board of Review, property address being appealed is 5606 River Hills Road Racine, WI 53402.

The Clerk introduced the case. Jon Fredrickson and Sarah Friday. Owners, 5606 River Hills Road, parcel no. 104042223008010. Land: \$112,500 - Improvements: \$679,600 - Total: \$792,100

The Clerk swore in all parties including the Assessor. Jon Fredrickson, 5606 River Hills Road, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Testimony

Mr. Fredrickson states that he believes the value of his property is worth \$678,800.

Mr. Fredrickson provided the Board with two different packets. He said that he wanted the Board to look at the comparables from the assessor. He did go to open book. Some of the comparables are almost all the same or very similar to his home. He states that he has not updated his home since 1994. The other homes that were compared to his have been remodeled. He does not have sewer and water either, which he feels is another reason as to why his home should not be valued so high. He doesn't know why his assessed value is always roughly \$100,000 above his neighbors.

Kuehn handed out documentation including a property record card and comparable sales report to the Board of Review Members that he would like recorded as an exhibit. Kuehn explains the comparable properties to the Board of Review Members including the comparables and property record card.

Kuehn states that this is like the Agatha Turn property. He believes that other comparables could have been used. He could see a value of \$688,000. He states that there are not problems with the lots, they all roughly around the same value on that side of the street. Kuehn states that he doesn't believe that the assessor has ever been to his house. Kuehn recommended that it be changed to \$688,000.

Assessor Kuehn made his closing comments.

Hearing closed at 12:27pm.

Deliberations

Sam Christensen is abstaining from voting as he works with Mr. Fredrickson

After testimonies were heard the Board deliberated.

Motion by Girard 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 modify the value of assessment of \$688,000 per the assessor's recommendation. Seconded by Trustee Martin.

Roll Call

Richard Mielke - Aye

Becky Girard - Aye

Trustee Martin - Aye

Dave Gobis- Aye

Sam Christensen – Aye

Motion carried unanimously.

Unscheduled Cases

There are no more scheduled appointments on Wednesday, August 24th, 2022. There are more scheduled cases that have appointments on Wednesday, August 31st, 2022, starting at 9AM. However, there was two additional case that were requesting to be heard. All cases completed the intent to file form. All cases must show good cause as to why they were unable to submit the application on time, and why they missed the Open Book dates.

Unscheduled Case #1

Tom Kandathil, 5620 College Point Court, - appeared before the board of review at 12:30pm. He states that he missed the appointment because he had appointments and his granddaughter was in Seattle, Washington and was sick.

Motion by Gobis to deny this reasoning as to why Kandathil could not meet the deadline and to give him a hearing. Seconded by Mielke. Motion carried unanimously.

Roll Call

Richard Mielke - Aye

Becky Girard - Aye

Trustee Martin - Aye

Dave Gobis- Aye
Motion carried unanimously.

Unscheduled Case #2

Joel Finlon, 3628 CTH H, - appeared before the Board of Review at 12:36pm. States that he did reach out to Clerk Hoeffert via email and received an automatic out of office email response. He stated that Deputy Clerk O'Brien did email him back, but that email went to his junk email inbox. He states he was also in the process of moving.

Motion by Mielke to accept this reasoning as to why Finlon could not meet the deadline and to give him a hearing. Seconded by Trustee Martin. Motion carried unanimously.

Roll Call

Richard Mielke - Aye
Becky Girard - Aye
Trustee Martin - Aye
Dave Gobis- Aye
Sam Christensen – Aye
Motion carried unanimously.

Motion by Gobis to adjourn the 2022 Board of Review. Seconded by Girard. Motion carried unanimously.

Board of Review adjourned at 1:36 p.m.

Respectfully submitted,

Megan O'Brien
Deputy Village Clerk