

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, Jeremy Hinds, and Dave Gobis. Also present were Village Clerk Joslyn Hoeffert and Village Assessor Marty Kuehn.

Absent: Trustee Martin was excused.

Clerk Hoeffert stated that Jeremy Hinds and David Gobis 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 Mielke to accept the 2021 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 2020. 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.

**Case 1 of 4**

Daniel Mayer appeared before the Board of Review; property address being appealed is 6715 Medley Drive, Racine, WI 53402.

The Clerk introduced the case. Daniel and Tina Mayer owners of 6715 Medley Drive, parcel no. 104042213052010. Land: \$49,100 - Improvements: \$252,000 - Total: \$301,100

The Clerk swore in all parties including the Assessor. Daniel Mayer, 6715 Medley Drive, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI

Chairman Christensen explained the review process and the appellant understood.

Testimony

Daniel Mayer states that he believes that his property is worth \$248,000. He gave documents to the Board including a letter that he wrote. He is objecting to the 2021 assessment including the reevaluation that was done thereafter. Mayer objected last year in writing due to an illness in his family, but states it was never responded to. Mayer said that he was told that comparables should come from a specific group. He states that he was told that these comparables should represent sales from January 1 through December 31, 2020. Mayer met with the assessor and said that the perimeters had changed because similar properties were not available in his neighborhood. He states that the assessor extended the dates of sales back to 2019 which would be fifteen months instead of twelve. He believes that his property is valued too high based on these perimeters. Mayer presented his comparables to the Board. He believes that his house should be much less as he does not have nearly as much square footage as the other houses he is comparing with and believes that all homes around him were constructed by high end builders unlike his. He states that his house has no upgrades, basic cabinetry, basic floors, and that his walls are constructed by 2x4's. Due to the 2x4 walls, Mayer says that he can hear cars and planes

passing his house. He believes that his research shows as to why this property should be valued around \$248,000.

Kuehn handed out documents to the Board and Mayer that included the property record card, comparable sales sheets, as well as images of comparables. Kuehn states that Mayer did appear at the open book session. There were only three sales in Mayer's neighborhood. Two sold were ranch style, and another was a two story, but these could not be compared based on the size, style and age of the properties. Assessor Kuehn had to go outside of his neighborhood to compare properties. Kuehn explained what houses sold around his and the prices that they had sold for. He took all characteristics into consideration and how the market is reacting to properties. The assessor's office looks at the neighborhood, neighbored group, story height, style, age, size, quality, and depreciation. Kuehn believes that \$301,100 is a fair assessed value for this property.

Both Mayer and Kuehn gave their closing comments.

Hearing closed at 9:48am.

### 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 - Yes

Jeremy Hinds - No

Trustee Martin - Yes

Dave Gobis- Yes

Motion carried 3/1.

### Case 2 of 4

Helenee Dilk appeared before the Board of Review; property address being appealed is 5420 Citation Lane, Racine, WI 53402.

The Clerk introduced the case. Helene Dilk, owner of 5420 Citation Lane, parcel no. 104042321179000. Land: \$43,600- Improvements: \$176,700 - Total: \$220,300

The Clerk swore in all parties including the Assessor. Helene Dilk, 5420 Citation Lane, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

### Testimony

Dilk did not like that her assessment was raised because she believes that her taxes will rise. Dilk states that she feels that she has a little house and believes that the assessment value was too much. She doesn't mind if it gets raised but she doesn't believe that it should have been raised to the amount it is now.

Kuehn handed out documents to the Board and Dilk that included a property record card, comparable sales sheets, as well as images of comparable properties. Kuehn explained that there is a rating system that addresses depreciation on a property. He explains that the kitchen/bath rating is below average. He believes that this property has age issues that the assessor's office has considered. Kuehn provided comparables for houses around Dilk's neighborhood and the price that those houses have sold for. Negative adjustments have been made to try and consider the situations that Dilk is dealing with. Kuehn believes that \$220,300 is a fair assessed value for this property.

Dilk is concerned with her taxes being raised and not necessarily the value of the property. Dilk stated that she would like to withdraw her testimony and has left the meeting.

Hearing closed at 10:08am.

### **Case 3 of 4**

Santiago Canales JR. appeared before the Board of Review; property address being appealed is 5210 Charles Street, Racine, WI 53402.

The Clerk introduced the case. Santiago Canales JR. owner of 5210 Charles Street, parcel no. 104042320222000. Land: \$41,800 - Improvements: \$152,900 - Total: \$194,700

The Clerk swore in all parties including the Assessor. Santiago Canales JR., 5210 Charles Street, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

### **Testimony**

Canales states that he has lived in his house for 48 years. He states that he has done nothing to the house in 15 years and that the only thing that he has done to the house was the bathroom. He believes that his house is not worth \$194,700 and states that if he believed that this was correct than he would not be at this Board of Review meeting. He says that his roof is 25 years old. He provided the Board with pictures of other houses in his neighborhood in comparison to his home. Canales presented other documentation and three years' worth of tax bills to the Board. Canales is asking the Board of Review to give him two weeks to get an assessor to come out to his house. He believes that he his house should be assessed at fair market value. His opinion is that his house is worth \$170,200, which he considers fair market value.

Kuehn handed out documents to the Board as well as Canales that included a comparable sales sheet, a property record card, as well as pictures of comparable homes. Kuehn explained what comparables were selected and the reasons as to why they were selected. All of Kuehn's comparables had similar features as Canales's property. Looking at properties versus the subject property, the assessor's office decreased the value. Kuehn believes that this is a fair and equitable assessment for his property.

Canales and Kuehn gave their closing comments.

Hearing closed at 10:55am.

### 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 Hinds.

### Roll Call

Richard Mielke - Yes

Jeremy Hinds - Yes

Sam Christensen- Yes

Dave Gobis - Yes

Motion carried unanimously.

### Case 4 of 4

Robb Granger appeared before the Board of Review on behalf of Sally Granger, property address being appealed is 1621 Autumn Drive, Racine, WI 53402.

The Clerk introduced the case. Sally Granger owner of 1621 Autumn Drive, parcel no. 104042320158000 Land: \$49,500 - Improvements: \$163,900 - Total: \$213,400

The Clerk swore in all parties including the Assessor. Robb Granger on behalf of Sally Granger – 1621 Autumn Drive, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

### Testimony

Granger provided three comparables to the Board as well as to the Assessor. The three comparables were in the same neighborhood and states that his mother's house is the smallest one on the block. The assessed value was already lowered at the open book meeting. He believes that his mother's house is worth about \$190,000. He states that the foundation of the property is not in good condition and the house has aluminum siding. The issue with the foundation of the basement is due to clay, which is an issue in the whole neighborhood. A beam that was put in is keeping the wall in place, and you can see gaps in the wall. No major upgrades to the house have been done, everything is original from when it was purchased.

Kuehn provided the Board and Granger with documentation which included a comparables sheet, a property record card, and pictures of comparable properties. Kuehn understands that the interior of this house has not been modernized. The assessor's office tried to capture depreciation of the property. The subject property is below the neighborhood average. Kuehn explained what comparables were selected and the reasons as to why they selected. He did not take the condition of the basement into consideration

when doing this final assessment. He states that this is the first he has heard of the condition of the basement.

Granger believes that Kuehn's comparables are not accurate and believes that his mother's house is worth \$195,000.

Hinds asked Kuehn that if the basement condition was brought up in Open Book if the assessed value of the house would have changed. Kuehn responded that they would have taken this into consideration.

Granger had no other comments. Assessor Kuehn made his closing comments.

Hearing closed at 11:41am.

### 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 - Yes  
Jeremy Hinds - No  
Sam Christensen - Yes  
Dave Gobis - Yes  
Motion carried 3/1.

### Unscheduled Cases

There were no more scheduled cases. However, there were five additional cases that were requesting to be heard. All cases completed applications. All cases must show good cause as to why they were unable to submit the application in time, and why they missed the Open Book dates.

#### **Unscheduled Case #1**

Michael Quale - 6045 North Point Drive, appeared before the board of review at 9:50am.

The Board asked Quale as to why he could not make the initial deadline. Quale explained that he did not meet the deadline because he has never been through this Board of Review process as well as having health issues within his household.

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

### Roll Call

Richard Mielke - Yes

Jeremy Hinds - Yes  
Sam Christensen- Yes  
Dave Gobis – Yes  
Motion carried unanimously.

### **Unscheduled Case #2**

Daniel Phillips, 625 Silent Sunday Court, appeared before the Board of Review at 10:09am. He did not provide an application at initial time of appearance. Phillips states that he was trying to get an appointment date but was told it was too late. Chairman Christensen asked Phillips to fill out the written objection form before he can speak. Phillips appeared before the Board again at 11:08am. The reason as why he was unable to make the deadline was because he is taking care of his wife's parents as well as his wife due to an injury she sustained. Phillips states that he called Friday, August 20th, at around 2:30pm-2:50pm. He states that he left a message with the assessor and the Village Clerk did not call him back until Monday morning at 9:30am.

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

#### Roll Call

Richard Mielke - Yes  
Jeremy Hinds - Yes  
Dave Gobis - Yes  
Motion carried unanimously.

Sam Christensen declined to vote as he knew the objector's wife.

### **Unscheduled Case #3**

Tamar Vartanian - 500 Point Ridge Road, appeared before the Board of Review at 10:11am. When she was asked why she could not make the deadline, she said that she has no excuses. She states that they had a family trip that was already scheduled, and that she had to take her child to college. She did make a phone call to inquire about the Review process but forgot to check her voicemail.

Motion to deny this request to be heard by Mielke. Seconded by Hinds. Motion carried unanimously.

#### Roll Call

Richard Mielke - Yes  
Jeremy Hinds - Yes  
Sam Christensen- Yes  
Dave Gobis - Yes  
Motion carried unanimously

### **Unscheduled Case #4**

Mary Leonard - 525 Point Ridge Road, appeared before the Board of Review at 10:16am. Mary states that she felt that she did not miss the deadline. She explained that she called the assessor's office at 8:59am on Monday, August 23<sup>rd</sup> and was transferred to the Clerk. Once connected to Village Clerk she was told that since it was after 9:00am the intent was late. She was informed that she would need to attend the Board of Review as a walk-in and ask for the Board to waive the 48-hour requirement. The

Board questioned her about why she had waited until the last minute to provide intent and she did not provide good cause.

Motion to deny a request to be heard by Mielke. Seconded by Gobis. Motion carried unanimously.

Roll Call

Richard Mielke - Yes

Jeremy Hinds - No

Sam Christensen- Yes

Dave Gobis – Yes

Motion carried 3/1.

**Unscheduled Case #5**

Dane Anderson - 7124 Brook Road, appeared before the Board or Review at 11:07am. He states his reason for missing the deadline was because his father was in the hospital and has been caring for him as well as trying to maintain his work schedule.

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

Roll Call

Richard Mielke - Yes

Jeremy Hinds - Yes

Sam Christensen- Yes

Dave Gobis - Yes

Motion carried unanimously.

Motion by Jeremy Hinds to adjourn the 2021 Board of Review. Seconded by Richard Mielke. Motion carried unanimously.

Board of Review adjourned at 12:37 p.m.

Respectfully submitted,

Megan O'Brien  
Deputy Village Clerk