

Chairman Sam Christensen called the Board of Review meeting to order at 9:02 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, and Jeremy Hinds. Also present were Village Clerk Joslyn Hoeffert and Village Assessor Marty Kuehn.

Absent: Trustee Martin and David Gobis were excused.

Case 1 of 3

Michael Quale appeared before the Board of Review; property address being appealed is 6045 North Pointe Drive, Racine, WI 53402.

The Clerk introduced the case. Michael Quale on behalf of Laura Coulter owner of 6045 North Pointe Drive, parcel no. 104042316046100. Land: \$48,000 - Improvements: \$523,000- Total: \$571,000

The Clerk swore in all parties including the Assessor. Michael Quale, 6045 North Pointe Drive, Racine, WI, and Marty Kuehn, 5043 Chester Lane, Racine, WI

Chairman Christensen explained the review process and the appellant understood.

Testimony

Quale handed out documentation to the Board as well as to the Assessor. He asked Kuehn how many people he saw in the open book session and how many of those properties were adjusted. He is asking the Board to reassess his property to \$469,000. He understands that the values on properties go up but was concerned that that his property was being assessed out of range compared to other properties in his area. The home was built in 1999 and he took residency in 2000. He believes that his neighborhood is an upscale neighborhood and that the house was built with a reputable builder. His home is sturdy, has a fireplace, and is constructed with 2x6 walls. He states that he had made compromises when building the house. The house has laminate floors instead of tile in the laundry room and bathrooms. All floors are 22 years old and have been original since moving in. He also states that the kitchen has Formica countertops instead of granite and that the basement is not finished. 5 years ago, he listed his home at \$425,000 and it did not sell. He stated that he switched realtors and they listed it for \$429,000 and the home didn't sell. He stated that they then listed it at \$389,000 and the home still did not sell. They took the home off the market, and they are still currently living in this house. He believes that this 26% jump of \$118,000 is a big jump when they did not do any major improvements. Quale explains the comparable properties he has provided and how he obtained this information on Zillow. He states that the value is more about location. His home is built next to a farm field, and not next to a pond, or looking out over Lake Michigan, which puts value into a property.

The Board asked why Quale had put his opinion of the assessed value of \$429,000 on the objection form but said in his testimony that he thought it was valued at \$469,000. Quale states that he spoke to a realtor friend, and they told him that what his opinion of the assessed value is, is too low and that he should raise his opinion value higher.

Kuehn handed out documents to the Board and Quale that included the property record card, comparable sales sheets, as well as images of comparables. Kuhn explains the comparable properties and the assessed values of them. They look at style, age, story height, size, quality, and depreciation. Kuehn was looking at the sales from the objectors' documents and does not understand where the square footage of these homes are coming from. He believes that \$571,000 is a fair assessed value for this property.

Quale and Kuehn made their closing comments.

Hearing closed at 9:55am.

Deliberations

After testimonies were heard the Board deliberated.

Motion by 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 \$469,000. Seconded by Mielke.

Roll Call

Richard Mielke - Yes

Jeremy Hinds - Yes

Sam Christensen - Yes

Motion carried unanimously.

Case 2 of 3

Dane Anderson appeared before the Board of Review; property address being appealed is 7124 Brook Road, Franksville, WI 53126.

The Clerk introduced the case. Dane Anderson, owner of 7124 Brook Road, parcel no. 104042226036000. Land: \$66,300 Improvements: \$369,900- Total: \$436,200

The Clerk swore in all parties including the Assessor. Dane Anderson, 7124 Brook Road, Franksville, WI, and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Testimony

Anderson states that the opinion of the fair market value of this property is \$366,158. Anderson handed out documents to the Board as well as to the assessor. He shares with the Board that he obtained some information from the assessor's office and that one of his comparable properties is the subject property from when he had purchased it. He believes that his house is overvalued and unequally assessed. Using the adjusted sale price from the assessor's office, he states that the price per square foot is a lot higher than the comparable properties that the assessor has presented. He compares the increase of assessments ranging from 9%-21% as his property was assessed at 31%. Homes surrounding the subject property have averaged a 19% increase. In addition to price per square foot, he believes that his home needs a new roof and that would cost roughly \$18,000 to \$20,000. He states that there are leaks and the gutter freezes up over winter. He has requested building permits, but from what he knows, no major work has been done. He states that he believes that he may have overpaid for it but doesn't believe that this house will sell. He states that prior to purchasing the home, it was on the market for over a year. He believes that \$366,158 an accurate assessment and believes that this would be 18% average increase just like the surrounding properties. When the property sold in 2020 no appraisal was done. The house was previously listed at \$450,000 before it sold for \$435,000 in 2020.

Kuehn handed out documents to the Board and Anderson that included the property record card, comparable sales sheets, as well as images of comparables. Kuhn explains the comparable properties and the assessed values of them. He states that assessments are based on Wisconsin State Statutes. The negotiation of the sale plays into the assessed value of the home. Kuhn explained the comparables that he has presented and what is similar to the subject property. He appreciates the thought of the percentages of assessments going up the same but states that if they are all the same, it would be unfair to some as they will either be overpaying or underpaying when it comes

to taxes. He believes that \$436,200 is a fair market assessment. The sale of the house is supporting what the property is being assessed at.

Anderson and Kuehn made their closing comments.

Hearing closed at 10:25am.

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

Motion carried unanimously.

Case 3 of 3

Chairman Sam Christensen withdrew from this case as he knew the appellants wife.

Daniel and Erin Phillips appeared before the Board of Review; property address being appealed is 625 Silent Sunday Court, Racine, WI 53402.

The Clerk introduced the case. Daniel and Erin Phillips and owner of 625 Silent Sunday Court, parcel no. 104042321265290. Land: \$46,100 - Improvements: \$284,900 - Total: \$331,000.

The Clerk swore in all parties including the Assessor. Daniel and Erin Phillips 625 Silent Sunday Court, Racine, WI - and Marty Kuehn, 5043 Chester Lane, Racine, WI.

Chairman Christensen explained the review process and the appellant understood.

Testimony

Erin Phillips states that she does not mind paying the fair share of services in Caledonia but was shocked to see their assessment. Mr. Phillips handed out documentation to the Board as well as to the assessor. Mrs. Phillips points out that the first document in the packet that she has presented to the Board is not correct. She states that the square footage on the house is incorrect, and it is listed as a 4-bedroom house but there is only 3 bedrooms. She obtained this document from the assessor's office. She states that no major improvements have been made to the property. In 2010, they took down the cedar shake siding and put fiber cement board. In 2015 a new fireplace was added and in 2021 a fence was installed. They looked into installing new windows but felt like the cost was too high, so they only changed out the windowpanes. They have an unfinished basement, have not upgraded the countertops, no formal dining, no chair rail, no crown molding, and do not have brick on the exterior of their home. When comparing to the neighbors, per square foot they are at or above most of the neighbors by them. They also have the smallest square footage.

Kuehn asked the appellant why the opinion of the assessed value of the home on the objection form was \$15,000. Mr. Phillips states that he didn't know what he put and that this was a fast process the day he submitted the objection form. Mrs. Phillips states that she believes that the house should be assessed at \$300-305,000.

Kuehn handed out documents to the Board and to Mr. and Mrs. Phillips that included the property record card, comparable sales sheets, as well as images of comparables. Kuhn explained the comparable properties and the assessed values of them. This quality of the house is rated in between good and average. All comparables were two story and were colonial style properties just like the subject property. Kuehn believes that this value is in line with other assessed values in the area.

Mrs. Phillips asked what difference it would make if her house was listed as a 3-bedroom versus a 4-bedroom. Kuehn states that the value might change, but not by much. He does use the amounts of bedrooms as a comparable. When looking at the adjusted sale price of those properties versus the subject property, the average would be about \$345,100, resulting in the assessed value going up.

Kuhn and Mr. and Mrs. Phillips gave their closing comments.

Hearing closed at 11:00am.

Deliberations

After testimonies were heard the Board deliberated.

Motion by 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 Mielke.

Roll Call

Richard Mielke - Yes

Jeremy Hinds - Yes

Motion carried unanimously.

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

Board of Review adjourned at 11:25 a.m.

Respectfully submitted,

Megan O'Brien
Deputy Village Clerk