Chairman Eugene Pagel 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: Chairman Eugene Pagel, Richard Mielke, Becky Girard, Dave Gobis, and Trustee Fran Martin.

Also present were Village Clerk Joslyn Hoeffert and Village Assessor Marty Kuehn.

Absent: None.

Trustee Martin motioned to appoint Pagel as chair. Seconded by Mielke. Motion carried unanimously.

Trustee Martin motioned to appoint Gobis as Vice Chair. Seconded by Mielke. Motion carried unanimously.

Trustee Martin motioned to continue using the 'Board of Review Rules and Procedures Policies' adopted last year. Seconded by Mielke. Motion carried unanimously.

The Board verified that Pagel completed the mandatory Board of Review training as required under State Law (Sec. 70.46(4) Wis. Stats.)

Motion by Mielke to accept the Assessment Roll and Assessment Report. Seconded by Gobis. Motion carried unanimously.

Motion by Pagel to Receive And Examine The Assessment Roll, Correct Description Or Calculation Errors, Add Omitted Property, And Eliminate Double Assessed Property. Seconded by Trustee Martin. Motion carried unanimously.

Assessor Kuehn asked to postpone the correction of errors until the end of the meeting.

Motion by Trustee Martin to postpone the correction of errors until the end of the meeting. Seconded by Pagel. Motion carried unanimously.

The Board verified with the Assessor that open book changes are included in the assessment roll, and all corrections to the assessment roll have been added.

Case 1 of 4

Tom Chambasian appeared before the Board of Review; the property address being appealed is 4704 Short Road, Racine, WI 53402.

The Clerk introduced the case. (Tom Chambasian) 4704 Short Road LLC, owner of 4704 Short Road, parcel no. 104042226005010. Land: \$92,600 - Improvements: \$363,200 - Total: \$455,800

The Clerk swore in all parties (Tom Chambasian), 4704 Short Road LLC, Racine, WI - and Marty Kuehn, 14469 West Lisbon Road, Brookfield, WI.

Chairman Pagel explained the review process, and the appellant understood.

Testimony

Mr. Chambasian is present before the Board of Review and believes that his home is worth \$387,000. He stated that over the last 24 months, the property has gone up over \$100,000. He doesn't understand how this property has gone up \$50,000 over the past year while his neighbor's property has only gone up about \$3,000. The home was built in 1999 and has had no upgrades since then. He stated that he only uses this property about 30 days out of 12 months. Mr. Chambasian went through the open book process, but no changes were made, and he stated he was advised to hire an appraiser to challenge the assessment.

Kuehn handed out documentation, including a property record card and comparables, 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 2022. Kuehn believes that this is a fair and equitable assessment and asks the Board that it be maintained.

Mr. Chambasian and Kuehn discussed the adjustments made to the assessment in juxtaposition with the comparable properties that Kuehn has presented. The Board inquired if the appraiser was present and if it would make any difference. Kuehn stated that it is all an opinion of value.

Mr. Chambasian and Kuehn gave their closing comments.

The hearing closed at 9:33 a.m.

Deliberations

After testimonies were heard, the Board deliberated.

Clerk Hoeffert made a roll call vote as to who wanted to move forward with deliberations after each case.

Roll Call

Richard Mielke - Aye Becky Girard - Nay Trustee Martin - Nay Dave Gobis - Aye Eugene Pagel - Aye Motion carried 3/2.

Motion by Trustee Martin 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
Eugene Pagel - Aye
Motion carried unanimously.

Case 2 of 4

The Second Case did not appear for their appointment and canceled their hearing.

Case 3 of 4

Trustee Martin and Mielke recused themselves from this case. Trustee Martin left the Board Room for this hearing, and Mielke joined the audience. Marc Silverman appeared before the Board of Review; the property address being appealed is 3147 HWY 31, Racine, WI 53402.

The Clerk introduced the case. Marc Silverman, owner of 3147 HWY 31, parcel no. 104042331124000. Land: \$66,100 - Improvements: \$138,800 - Total: \$204,900.

The Clerk swore in all parties, Marc Silverman, 3147 HWY 31, Racine, WI - and Marty Kuehn, 14469 West Lisbon Road, Brookfield, WI.

Chairman Pagel explained the review process, and the appellant understood.

Testimony

Mr. Silverman is present before the Board of Review and stated that his property is worth \$109,985.00. He stated that his application form stated a higher value because he didn't adjust for the federal inflation value.

Mr. Silverman handed out photographs of the current state of the interior of the home. He also handed out a mathematical basis he constructed of a corrected assessment of his home as well as a change in the value of properties that surround his home. He explained how he obtained these numbers and this information on his documentation.

Mr. Silverman stated that he is objecting to the improvements to his property and not his land. He believes that if the Board looks at the percentage changes of the properties around him, his property has the highest change in percentage of increase. Silverman stated that he still believes that his home is not being valued correctly.

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 stated that on January 24^{th,} the Assessor's office sent a letter to Mr. Silverman asking to have Mr. Silverman contact the Village so the assessors could go out to the subject property to make sure that the property record card would be up to date. Mr. Silverman did not attempt to contact the Assessor's office.

Kuehn stated that he believes that this value is fair and inequitable. He wished that Mr. Silverman allowed the Assessor to go to the subject property or participate in the open book process.

Mr. Silverman is requesting a copy of the letter that the Assessor's office sent in January regarding the inspection of the subject property. Kuehn handed him the letter that was sent. He acknowledges that he received the letter but doesn't recall seeing the second paragraph. He stated that he was not trying to conceal anything in the home and that there was still fire and water damage in the home.

Mr. Silverman and Kuehn gave their closing comments.

The hearing closed at 11:01 a.m.

Deliberations

After testimonies were heard, the Board deliberated.

Motion by Pagels 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 Girard.

Roll Call

Becky Girard - Aye Dave Gobis - Aye Eugene Pagel - Aye Motion carried unanimously.

Case 4 of 4

Roy Peterson appeared before the Board of Review. The property address being appealed is 4800 Long Meadow Lane, Racine, WI 53402.

The Clerk introduced the case. Roy Peterson and Meagan Bennett, owners of 4800 Long Meadow Lane parcel no. 104042226003260. Land: \$82,000 - Improvements: \$652,800 - Total: \$734,800.

The Clerk swore in all parties, Roy Peterson and Meagan Bennett, 4800 Long Meadow Lane, Racine, WI - and Marty Kuehn, 14469 West Lisbon Road, Brookfield, WI.

Chairman Pagels explained the review process, and the appellant understood.

Testimony

Mr. Peterson is present in front of the Board of Review, and he believes that his property is worth \$654,000.

He explained the comparable properties. He shared with the Board that he bought his home because it was a Joseph Scott home, which is known for its quality. He found out that the previous homeowner did a lot of DIY work inside the home. As a result, much of the interior reflects poorly and is not up to the quality of Joseph Scott homes.

He went through the documents that he handed out to the Board. The CMA is a tool that he uses as a real estate agent that shows low, average, and high sale points to project numbers for listings. He applied this tool, and this is how he has determined the value of his home. He explained the comparable properties that he has presented and how they compare to his home. He stated that with his experience, he always has noted that the assessed value is lower than the sale price.

Kuehn has no questions for Mr. Peterson.

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.

Mr. Peterson and Kuehn gave their closing comments.

The hearing closed at 12:08 p.m.

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 Eugene Pagel - Aye Motion carried unanimously.

Unscheduled Cases

There are no more scheduled appointments on Thursday, September 21st, 2023.

Corrections of errors by Assessors were presented to the Board. Motion by Trustee Martin to accept the correction of errors. Seconded by Mielke. Motion carried unanimously.

Motion by Trustee Martin to adjourn the 2023 Board of Review. Seconded by Girard. Motion carried unanimously.

The Board of Review adjourned at 12:29 p.m.

Respectfully submitted,

Megan O'Brien
Public Services Administrative Coordinator