BOARD OF REVIEW MINUTES
June 2, 2021 @ 10:00 a.m.
GoToMeeting *The Board of Review met virtually due to COVID-19*

Present:
Jenson, Reeves, Caravello, Tikalsky and Mayor Swadley

Absent and Excused:
Hundt

Also Present:
Clerk Holly Licht and Assessor Jeff DeGroot. Clerk Licht was in the Council Chambers to be available for any walk-ins as noted on the agenda.

Call to Order:
Clerk Licht called the meeting to order at 10:01 a.m.

Election of Officers (Chair & Vice-Chair)
Motion by Reeves, second by Caravello to appoint Jenson as Chair of the Board of Review. There were no other nominations. Motion carried 5-0.

Jenson began chairing the meeting.

Motion by Caravello, second by Tikalsky to appoint Reeves as Vice-Chair of the Board of Review. There were no other nominations. Motion carried 5-0.

Approval of the June 3, 2020 Board of Review Minutes
Motion by Reeves, second by Tikalsky to approve the minutes. Motion carried 5-0.

Board of Review Procedures and Certification Requirements per ss70.46(4)
Clerk Licht communicated that the training requirement had been met by Tikalsky and that the affidavit was filed with the Department of Revenue. Clerk Licht also noted that she had completed the training this year as the clerk.

Assessor's Affidavit and Signing of the Assessment Roll by the City Assessor
Assessor DeGroot noted that he had signed the assessment roll and delivered it to the clerk.

Examination of the Assessment Roll by Board Members
The board reviewed the assessment roll via a PDF since the board was meeting virtually.

Jeff Degroot stated that the average residential property increased 4.1% in value keeping the City at 99-100% value. The average commercial property increased about 6.5%. He added that Accurate Appraisal talked to 74 people between the beginning of Open Book and today regarding their assessments. Residentially there was an increase value of $6.7 million and on the commercial side there was an increase of $10.2 million.

If applicable: Hear/Deny Objection or Schedule Objection Hearings to another date and time for objections filed prior to first meeting and/or during first two hours in session upon show of good cause for failure to meet 48 hour notice requirement.

The Board of Review recessed at 10:31 a.m. Chair Jenson directed the board to return at 10:55 a.m.

The Board of Review resumed the meeting at 10:55 a.m.

a.10: 20 a.m. Consideration of Objection to 2021 Real Estate Tax Assessment from DOLLINC, LLC, (Gregory C. Collins, Agent) for 2125 McComb Rd., Commercial Units 100-110, Parcel # 281/0511-072-2085-2; Parcel # 281/0511-072-2087-2; Parcel # 281/0511-072-2089-2; Parcel # 281/0511-072-2091-2; Parcel # 281/0511-072-2093-2; Parcel # 281/0511-072-2095-2; Parcel # 281/0511-072-2097-2; Parcel #281/0511-072-2099-2; Parcel # 281/0511-072-2101-2; Parcel # 281/0511-072-2103-2

Clerk Licht noted that this objection has been settled between the objector and the assessor. She added that she received confirmation from the agent and the board will not be hearing the case today.

b. 10:40 a.m. Consideration of Objection to 2021 Real Estate Tax Assessment from Kathleen Kelly for 909 Summit Ave., Parcel # 281/0511-084-8630-9

Clerk Licht noted that she did receive verbal notice from the property owner that they have decided not to move forward with the objections. The board will not hear this case today.

c. 11:00 a.m. Consideration of Objection to 2021 Real Estate Tax Assessment from KPW Hospitality, LLC for 2500 Jackson St., Parcel # 281/0510-014-1015-2

Clerk Licht introduced the case. She stated that this is the case of KPW Hospitality, LLC. The address of the property is 2500 Jackson St. The tax key # for this property is 281/0510-014-1015-2. The property is classified as commercial for the purposes for assessment. The land value on the assessment roll is $1,513,000; improvements $7,242, 300 for a total assessment of $8,755,300.

Clerk Licht noted that she received a request for waiver of the Board of Review hearing from the assessor. She stated that the waiver was requested because there was such a large value discrepancy between the assessed value on the assessment roll and the property owner's opinion of the value—roughly $5 million difference. Motion by Reeves, second by Caravello to grant the waiver request by the assessor. Motion carried 5-0.

The case was not heard.

Clerk Licht noted that she would send the signed request for waiver and board of review determination over to KPW Hospitality, LLC after the meeting since they did not appear in person.

The board recessed at 11:08 a.m. Chair Jenson directed the board to return at 10:55 a.m.

d. 11:20 a.m. Consideration of Objection to 2021 Real Estate Tax Assessment from Alfred Olson for 124 W Prospect St., Parcel #281-053-6285-9

Clerk Licht noted that the property owner and the assessor had settled and she received verbal confirmation from the property owner that he would not be appearing before the board today.

If applicable: Deliberate on Objections.

Since no cases were heard, the board did not deliberate.

If applicable: Adjourn for further hearings if necessary or if none, adjourn sine die.

Motion by Reeves, second by Caravello to adjourn sine die at 12:01 p.m. Motion carried 5-0.

Respectfully Submitted,
Holly Licht, City Clerk