

## **BOARD OF REVIEW MEETING MINUTES**

Tuesday, June 5, 2019- 10:00 a.m.

Council Chambers, Public Safety Building, 321 S. Fourth Street, Stoughton

### **Present:**

Sid Boersma, Greg Jenson, Phil Caravello, Lisa Reeves, Regina Hirsch and Mayor Swadley

### **Absent and Excused:**

None

### **Call to Order:**

Clerk Licht called the June 5, 2019 meeting of the Board of Review to order at 10:00 a.m.

### **Election of Officers (Chair & Vice Chair)**

Reeves nominated Jenson to serve as the Chair of the Board of Review. There were no other nominations. Jenson was elected unanimously to serve as the Board of Review Chair

Hirsch nominated Caravello to serve as the Vice Chair of the Board of Review. There were no other nominations. Caravello was elected unanimously to serve as the Board of Review Vice Chair.

### **Approval of the May 22, 2018 Board of Review Minutes**

Motion by Boersma, second by Reeves to approve the May 22, 2019 Board of Review minutes. Motion carried 6-0.

### **Board of Review Procedures and Certification Requirements per ss70.46(4)**

Clerk Licht noted that Reeves and Hirsch have completed the certification for the Board of Review this year. She also noted that Boersma, Caravello, and Jenson completed the training in 2018. Affidavits have been filed with the Department of Revenue.

### **Assessor's Affidavit and Signing of the Assessment Roll by the City Assessor**

Jeff DeGroot signed the assessor's affidavit and signed the assessment roll.

He noted the correction of error for 160 Business Park. The owners of the property will receive a refund for overpaid taxes in 2018. He noted the error happened because there was a split in the property, and the building permit was issued to the wrong parcel, therefore it was assessed incorrectly.

### **Examination of the Assessment Roll by Board Members**

Lee DeGroot presented the assessment roll to the board members for examination. The board members took turns reviewing the roll.

The Board requested that next year the roll book be given to the board by last name or address so it can be more easily navigated.

**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.**

Clerk Licht noted that she had received objections from 3 property owners that met the 48-hour notice requirement. She added that the assessors and the property owners of 1125 Sundt Lane and 2208 Hilldale Lane had come to an agreement and those objections would not be heard today. She noted that there would be a hearing for the properties located on West Street.

Chair Jenson directed Clerk Licht to introduce the case. Since all 4 objections were for the same property owner, Clerk Licht asked the objector, the assessor and the board if they would like to hear each case separately, or altogether. All parties agreed to hearing the objections together as one case.

Clerk Licht noted that this case is for the following properties: 100, 105, 108, and 120 West Street. The property owner is West Street Apartments, LLC (Lee Wenning). The owner resides at 6421 Shenandoah Way Madison, WI 53705. The agent representing the owner today is John Wenning. The parcel #s for the properties in question are: 051105305125, 051105305018, 05110504019, and 051105304126. The properties have been classified for assessment purposes as commercial. The value in the assessment roll for the current year is:

- 120 West Street-Land: \$39,300; Improvements: \$483,600; Total: \$522,900
- 105 West Street-Land: \$39,100; Improvement: \$463, 500; Total: \$502,600
- 100 West Street- Land: \$39,100; Improvements: \$466,500; Total: \$505, 600
- 108 West Street-Land: \$39,300; Improvements: \$463,500; Total: \$ 502,800

Chair Jenson directed Clerk Licht to swear in the witnesses. Licht swore in John Wenning (agent), 4512 Oak Valley Rd, Cross Plains, WI; Jeff DeGroot (assessor) 1428 Midway Rd, Menasha, WI; and Addie Ebert (expert witness for the assessor) 1428 Midway Rd., Menasha, WI.

Testimony began at 10:15 a.m.

John Wenning, representing Lee Wenning who owns the properties introduced himself. He noted that the properties in question assessment went up 53%. He had an appraisal done in 2015 (which was entered into the record) and each building was appraised at \$450,000. Boersma asked how much the rent is raised per year. John Wenning said that he raised the rent 3% per year. He added that many of his tenants are low income. Wenning said he believed that the property should have gone up in value 8%. Hirsch asked if there were any improvements within the last year. Wenning said no improvements, only general maintenance. He presented the assessment changes for the past 20 years and noted that the assessments have generally increase 1-3%. He said that the 53% percent change this year is inaccurate.

Addie Ebert, expert witness asked Mr. Wenning what he thought the market value of the properties were? He said that he believed that it should have been an increase of 8% compared to

last years. He added that he didn't disagree that the assessment should have gone up, but he thinks 53% is inconsistent. Addie Ebert explained that the city is under a full value contract. She said that each style of commercial will change in assessment around every 3 years because there are fewer sales. The state does require assessors to assess at market value. She presented the information for each property in question. She added that each unit in the apartment building were assessed at around \$62,000- \$65,000 which is consistent with recent sales in the Cit. She presented comparable sales of similar properties within the last 2 years. The properties that were presented were 129 West Street, 1510 Kenilworth Ct., 1600 Kenilworth Ct., 304 King St., 661 Nygaard St., and 701 Nygaard St. The like properties were assessed from \$475,000-\$810,000. Hirsch asked if the assessors walked through the properties this year. Ms. Ebert said they did not. The last time they walked through one of the properties was in 2014. Mayor Swadley noted that 129 West Street was purchased for \$810,500 by the assessor in 2017.

Testimony was closed at 10:45 a.m.

**If applicable: Deliberate on Objections.**

Open for deliberation at 10: 45 a.m.

All board members agreed there was a lack of evidence that the assessor assessed the properties incorrectly.

The board voted 5-0 in favor of the assessors.

Clerk Licht presented Mr. Wenning with a Notice of Board of Review Determination for each property.

Motion by Boersma, second by Reeves to recess at 10:50. Motion carried 6-0.

Jenson called the meeting back to order at 11: 58 p.m.

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

Motion by Boersma, second by Reeves to adjourn sine die at 12:00 p.m. Motion carried 6-0.

Respectfully Submitted,

Holly Licht, City Clerk