

## **BOARD OF REVIEW MINUTES OF MAY 21, 2014**

Meeting called to order by City Clerk Hall at 9:04 a.m., in the Common Council Chambers, City Hall Plaza.

**PRESENT:** Harry Nienaber, Richard Meyer, Sharon Helwig, Celia Patchett and Bob Lewerenz (arrived at 9:19 a.m.)

**ABSENT:** None

**ALSO PRESENT:** City Assessor Joan Spencer, Deputy Assessor Barry Feig, Commercial Appraiser Steve Shepro and City Clerk Hall

The City Clerk asked for nominations for Chairperson.

Patchett nominated Nienaber for Chairperson.

There being no further nominations the City Clerk declared nominations closed.

**BR14-001** Motion by Patchett, second by Helwig to elect Harry Nienaber as Chairperson.

**Motion carried**

Chairperson Nienaber asked for nominations for Vice-Chairperson.

Patchett nominated Meyer for Vice-Chairperson.

There being no further nominations the Chairperson declared nominations closed.

**BR14-002** Motion by Helwig, second by Patchett to elect Richard Meyer as Vice-Chairperson.

**Motion carried**

Chairperson Nienaber asked for nominations for Alt. Vice-Chairperson.

Meyer nominated Patchett for Alt. Vice-Chairperson.

There being no further nominations the Chairperson declared nominations closed.

**BR14-003** Motion by Meyer, second by Helwig to elect Celia Patchett as Alt. Vice-Chairperson.

**Motion carried**

The City Clerk certified that Harry Nienaber, Richard Meyer, Sharon Helwig and Celia Patchett have met the mandatory training requirements specified in Sec. 70.46 (4) of the Wisconsin Statutes.

The City Clerk swore in City Assessor Spencer and Deputy Assessor Feig.

The clerk received the assessment roll.

### **Report from the City Assessor**

Handed out a binder to all members with information relevant to the roll. She discussed the following:

#### Appeal Dates

- A list of dates that fall within all the statutory guidelines for all the work that had to be completed for the roll.
- AAR Report was filed with the City Administrator on 5/20/14.

#### Equalization

- They haven't received any of the reports from the State yet. She did request a preliminary number from them and the State's preliminary ratio for this year is 100.63%.

#### Exemption Changes

- Shirley's House of Hope located at 1316E N. Hume Avenue - Exemption approved
- St. Vincent – Transitional Shelter - Exemption approved

#### Annexations (from the Town of Cameron)

- 800 – 1102 Heritage Dr. (3307360)
- US Hwy 10 (3307361)

#### Real Estate Changes

- Wood County – Added \$12,365,800
- Marathon County – Added \$746,300
- Total Added - \$13,112,100

#### Tax Increment Districts – Real Estate and Personal Property

- 2014 Value - \$87,195,090
- 2013 Value - \$83,635,510
- Change: -\$3,559,580

#### Personal Property Changes

- Wood County - \$2,787,820 added
- Marathon County - \$1,064,290 added
- Total Added - \$3,852,110

#### Local Roll Estimate

- 2014 - \$1,341,520,630
- 2013 - \$1,324,556,420
- Difference - \$16,964,210

#### Single Family Housing (Excludes foreclosures & forced sales)

- 2013 Median Sale: \$125,000
- 2013 Average Sale: \$125,587
- 2013 Average Per SF: \$84.25

#### PILOT Reports – 2014

- Norris Manor - \$10,000
- Wood County Lands - \$5,619,400

There are no numbers for manufacturing values at this time. Those numbers probably won't be coming in until November.

Top Taxpayers – 2013

- This listed the top 25 Taxpayers in the City of Marshfield for 2013.

City Assessor Spencer talked about assessment procedures and statutory reference. They are not going to each property and establishing a market value, property by property. What they are doing is working with assessment software, building valuation tables and everything gets priced across the board using the same pricing criteria. One of the things that they are charged with is Uniformity. Uniformity occurs when all property is assessed at full value or when all classes of property are assessed at the same percentage of full value. Because appraising is not an exact science and is based on the ‘typical buyer and typical seller’ there will always be variances in individual properties. The ideal of every single property being valued at exactly 100% of its value, no more, no less, is a practical impossibility. Singling out specific properties as a result of a sale of the subject, while not addressing all properties, would be another arbitrary method of assessment resulting in non-uniform assessments. Per State Statute 70.32, when determining the value, the assessor shall consider recent arm’s-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm’s-length sales of reasonably comparable property; recent arm’s-length sales of reasonably comparable property; and all factors that, according to professionally acceptable appraisal practices, affect the value of the property to be assessed.

Recessed at 9:54 a.m.

Reconvened at 10:02 a.m.

The City Clerk introduced the case of MKR Properties

<u>Address</u>	<u>Tax Key #</u>	<u>Classification</u>	<u>2014 Value</u>
S. Laemle Ave.	33-05521J	Commercial	\$59,800 – Land

The City Clerk swore in Bill Mitten.

City Assessor Spencer and Deputy Assessor Feig were sworn in at the beginning of the meeting.

Testimony was given by Bill Mitten and City Assessor Spencer.

The Board directed City Assessor Spencer to find out what the value of the property would be if it was combined with parcel 33-05521G.

Recessed at 10:23 a.m.

Reconvened at 10:36 a.m.

City Assessor Spencer explained that combining parcels 33-05521G and 33-05521J, the value would be changed to \$388,500 from \$426,600. Originally the value of parcel 33-05521G was \$60,600 – Land; \$306,200 – Improvements; Total - \$366,800. The value of the vacant property, 33-05521J was \$59,800. By combining the parcels the vacant property would become secondary.

**BR14-001** Motion by Patchett, second by Meyer to combine parcels 33-05521G and 33-05521J changing the value to \$82,300 – Land; \$306,200 – Improvements; Total - \$388,500 subject to a request by the property owner. This would delete parcel 33-05521J. Ayes - 5

**Motion carried**

The Notice of Board of Review Determination was handed to Bill Mitten by the City Clerk.

David Becker appeared before the Board explaining that he missed the filing deadline for submitting an objection form and he asked the Board if they would still hear his case. He purchased a property approximately 6 weeks ago that he would like to contest the value of.

According to Statute 70.47 (7) The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that, upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5<sup>th</sup> day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.

The board discussed the request and the overwhelming issue is that this is a 2014 sale and the board is dealing with values as of January 1, 2014.

**BR14-002** Motion by Helwig, second by Patchett not to hear the case of David Becker due to the fact that they are dealing with property values as of January 1, 2014. This would be a case to hear in 2015. Ayes - 5

**Motion carried**

The City Clerk introduced the case of Deborah Zwicke

<u>Address</u>	<u>Tax Key #</u>	<u>Classification</u>	<u>2014 Value</u>
814 E. 3 <sup>rd</sup> Street	33-01590A	Residential	\$10,100 – Land <u>\$51,300</u> – Improvements \$61,400 – Total

The City Clerk swore in Deborah Zwicke.

City Assessor Spencer and Deputy Assessor Feig were sworn in at the beginning of the meeting.

Testimony was given by Deborah Zwicke and City Assessor Spencer.

**BR14-003** Motion by Patchett, second by Meyer to change the assessment to \$55,000 (\$10,100 – Land and \$44,900 – Improvements) for parcel 33-01590A. Ayes - 5

**Motion carried**

The Notice of Board of Review Determination was handed to Deborah Zwicke by the City Clerk.

The City Clerk introduced the case of Brian Conrad

<u>Address</u>	<u>Tax Key #</u>	<u>Classification</u>	<u>2014 Value</u>
911 S. Cherry Ave.	33-02848	Residential	\$ 26,100 – Land <u>\$163,400</u> – Improvements \$189,500 – Total

The City Clerk swore in Brian Conrad.

City Assessor Spencer and Deputy Assessor Feig were sworn in at the beginning of the meeting.

Testimony was given by Brian Conrad and City Assessor Spencer.

**BR14-004** Motion by Patchett, second by Meyer to sustain the assessor's value of \$189,500 for parcel 33-02848. Ayes - 5

**Motion carried**

The Notice of Board of Review Determination was handed to Brian Conrad by the City Clerk.

The City Clerk introduced the case of Ken Bargender

<u>Address</u>	<u>Tax Key #</u>	<u>Classification</u>	<u>2014 Value</u>
311 W. Arnold St.	33-00679	Residential	\$11,900 – Land <u>\$70,600</u> – Improvements \$82,500 – Total

The City Clerk swore in Ken Bargender.

City Assessor Spencer and Deputy Assessor Feig were sworn in at the beginning of the meeting.

Testimony was given by Ken Bargender, City Assessor Spencer and Deputy Assessor Feig.

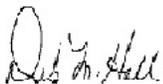
**BR14-005** Motion by Nienaber, second by Lewerenz to change the assessment to \$73,800 (\$11,900 – Land and \$61,900 – Improvements) for parcel 33-00679. Ayes – 4; Nay – 1 (Patchett)

**Motion carried**

The Notice of Board of Review Determination was handed to Ken Bargender by the City Clerk.

Motion by Meyer, second by Patchett to adjourn sine die at 12:47 p.m.

**Motion carried**



Deb M. Hall  
City Clerk