

BOARD OF REVIEW MINUTES OF MAY 29, 2008

Meeting called to order by City Clerk Hall at 8:34 a.m., in the Common Council Chambers, City Hall Plaza.

PRESENT: Sharon Helwig, Celia Patchett, Harry Nienaber, Duane Schueller and Gordon Earll

ABSENT: None

ALSO PRESENT: Kevin Boyer – 1st Alternate, Richard Meyer – 2nd Alternate, City Assessor Joan Spencer, Deputy Assessor Barry Feig, Nathan Marcks – Commercial Appraiser, City Clerk Deb Hall and Gary Gray.

First order of business was the election of a Chairperson.

Celia Patchett nominated Sharon Helwig as Chairperson. There being no further nominations:

BR08-001 Motion by Nienaber, second by Patchett to close nominations and cast a unanimous ballot for Sharon Helwig as Chairperson. All Ayes

Motion carried

Sharon Helwig assumed the Chair.

Duane Schueller nominated Gordon Earll as Vice-Chairperson. There being no further nominations:

BR08-002 Motion by Schueller, second by Patchett to close nominations and cast a unanimous ballot for Gordon Earll as Vice-Chairperson. All Ayes

Motion carried

Duane Schueller nominated Celia Patchett as Alternate Vice-Chairperson. There being no further nominations:

BR08-003 Motion by Schueller, second by Earll to close nominations and cast a unanimous ballot for Celia Patchett as Alternate Vice-Chairperson. All Ayes

Motion carried

The Oath of Office has been signed by all of the Board members.

Gordon Earll and Sharon Helwig have met the mandatory training requirements specified in Sec. 70.46 (4) of the Wisconsin Statutes.

Recessed at 8:46 a.m.

Reconvened at 8:55 a.m.

Both the Wood and Marathon County rolls were examined.

City Assessor Spencer reviewed 2008 roll changes and the assessment changes that were made during open book.

The City Assessor handed out the following documents:

1. Land Use Grid – This shows the use of land in the city by acreage.
2. Sales Grid – The values of homes are increasing but the numbers of sales are decreasing.

The assessment notices were mailed out on May 8, 2008 and the assessment books have been open in the 5th floor conference room since that date.

City Assessor Spencer talked about the change that was made to Appeal Guidelines, Wisconsin Statutes 70.47(7) – Objections to Valuation. Pursuant to 2007 Wisconsin Act 86, s. 70.47(7)(c) of the Wisconsin Statutes has been created to authorize a taxation district to enact an ordinance whereby the Board of Review shall grant a taxpayer a 60-day extension for a hearing related to the taxpayer's objection submitted under this section. If enacted, along with the timely-filed objection to the clerk of the Board, the taxpayer may submit a request for an extension for their hearing and pay the requisite \$100 fee to the taxation district. Then, at least 10 days before the scheduled Board of Review hearing, the taxpayer and assessor shall simultaneously exchange all reports, documents, and exhibits that the taxpayer and assessor will present at the hearing. The Board's clerk will act as facilitator for this exchange.

City Assessor Spencer and Commercial Appraiser Marcks both feel that this law was created for the big cities like Milwaukee and Madison. Marshfield has only had one 74.37 appeal in recent years and has not had problems that would justify passing an ordinance at this point in time.

BR08-004 Motion by Nienaber, second by Schueller to not create a local ordinance which would change the 74.37 appeal procedures as described by Wisconsin Statute 70.47(7)(c) at this time. All Ayes

Motion carried

The exemption requests and determinations were handed out to the Board members.

Recessed at 9:40 a.m.

Reconvened at 10:00 a.m.

The City Clerk introduced the case of Figi's Inc.

<u>Address</u>	<u>Tax Key #</u>	<u>Classification</u>	<u>2008 Value</u>
2525 S. Roddis Avenue	33-03542A	Commercial	\$ 431,300 – Land <u>\$1,035,100</u> – Improvements \$1,466,400 – Total
S. Roddis Avenue	33-03542B	Commercial	\$ 128,000 – Land <u>\$ 435,200</u> – Improvements \$ 563,200 – Total

The City Clerk swore in the following:

- James Nystrom, representing Figi's Inc. – 510 W. 12th Street, Marshfield, WI
- City Assessor Spencer – 506 N. Peach Avenue, Marshfield, WI
- Commercial Appraiser Marcks – 3312 N. Shawnee Ln, Appleton, WI
- Deputy Assessor Feig – 9082 Richfield Dr., Marshfield, WI

Testimony was given by both sides.

James Nystrom said that they feel the values of these two parcels should be the same as the agreed upon values of 2003 which were \$1,005,600 for parcel 33-03542A and \$444,500 for parcel 33-03542B. There have been no changes to the structure or to how they use the building so they feel that the values should remain the same as they were in 2003.

Figi's did not have an appraisal done.

City Assessor Spencer presented the following evidence:

1. Staff Summary
2. Pictures of the two parcels in question with the current assessment and price per sq. ft.
3. History of Appeal Documents for Figi's Inc.
4. Data Entry Correction Valuation Change for Figi's Inc.
5. TID Agreement between the City of Marshfield and Figi's Inc.
6. Assessment and Appeal Values
7. Sales and Other Assessed Values that support the assessed value

The Board asked questions.

BR08-005 Motion by Earll, second by Patchett to sustain the Assessor's value of \$1,466,400 for parcel 33-03542A and \$563,200 for parcel 33-03542B based on Figi's Inc. did not provide any evidence that would support changing the current assessment. Roll call vote, all Ayes.

Motion carried

Recessed at 11:08 a.m.

Reconvened at 11:16 a.m.

There being no further objections the board adjourned.

Motion by Nienaber, second by Schueller to adjourn sine die at 11:17 a.m.

Motion carried

Deb M. Hall
City Clerk