

BOARD OF REVIEW MINUTES OF MAY 28, 2009

Meeting called to order by City Clerk Hall at 9:05 a.m., in the Common Council Chambers, City Hall Plaza.

PRESENT: Sharon Helwig (arrived at 9:08 a.m.), Celia Patchett, Harry Nienaber, Duane Schueller and Richard Meyer

ABSENT: None

ALSO PRESENT: City Assessor Joan Spencer, Deputy Assessor Barry Feig, Nathan Marcks – Commercial Appraiser, City Clerk Deb Hall and Alderperson Earll.

First order of business was the election of a Chairperson.

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

BR09-001 Motion by Schueller, second by Meyer to close nominations and cast a unanimous ballot for Celia Patchett as Chairperson. All Ayes

Motion carried

Celia Patchett assumed the Chair.

Schueller nominated Nienaber as Vice-Chairperson.

Patchett nominated Helwig as Vice-Chairperson.

BR09-002 Motion by Schueller, second by Patchett to close nominations for Vice-Chairperson. All Ayes

Motion carried

Helwig received 1 vote.

Nienaber received 4 votes.

Harry Nienaber was elected Vice-Chairperson.

Nienaber nominated Schueller as Alternate Vice-Chairperson. There being no further nominations:

BR09-003 Motion by Helwig, second by Meyer to close nominations and cast a unanimous ballot for Duane Schueller as Alternate Vice-Chairperson. All Ayes

Motion carried

Duane Schueller, Celia Patchett, Richard Meyer, Harry Nienaber and Sharon Helwig have met the mandatory training requirements specified in Sec. 70.46 (4) of the Wisconsin Statutes.

Assessment Notices were mailed out on May 5, 2009. The Open Book Notice was published on April 18, 2009 and the Board of Review Notice was published on May 13, 2009.

The clerk received the assessment roll and sworn statements.

Both the Wood and Marathon County rolls were examined.

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

City Assessor Spencer handed out some information regarding the appeal process.

City Assessor Spencer reviewed 2009 roll changes.

Recessed at 9:30 a.m.

Reconvened at 9:32 a.m.

The assessment changes that were made during open book were reviewed.

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

City Assessor Spencer handed out the updated request form for information. This form is used by the City Assessor when more information is needed for assessing a property and/or when a person is being compelled to provide testimony under oath at the Board of Review.

Deputy Assessor Feig handed out a brochure that he set up regarding the 2010 Revaluation. These will be made available at the banks and real estate offices.

Recessed at 9:58 a.m.

Reconvened at 10:07 a.m.

The City Clerk introduced the case of Parkview Terrace Limited Partnership; mailing address is P.O. Box 41, Pewaukee, WI 53072-0041.

<u>Address</u>	<u>Tax Key #</u>	<u>Classification</u>	<u>2009 Value</u>
2211-2215 S. Maple Ave.	33-03470J	Commercial	\$ 597,700 – Land
			<u>\$ 858,200</u> – Improvements
			\$1,455,900 – Total

The City Clerk swore in the following:

- Don Millis, Agent for Parkview Terrace – 22 E. Mifflin Street, Madison, WI 53703
- City Assessor Spencer – 630 S. Central Avenue, Marshfield, WI
- Commercial Appraiser Marcks, Bowmar Appraisal – 3005 W. Brewster St., Appleton, WI
- Deputy Assessor Feig – 630 S. Central Avenue, Marshfield, WI

Chairperson Patchett outlined the hearing procedures. She stated to Mr. Millis that the Board of Review wanted him to understand that under state law the board of review is required to uphold the assessor's valuation of the property in question as being correct, unless by his testimony he can show the assessor's valuation to be incorrect. In other words the burden of proof is upon him as the agent for the taxpayer.

Mr. Millis said that he understood.

Testimony was given by both sides.

Don Millis, Agent for Parkview Terrace, said that on the objection form they asserted a value of \$500,000 for the property. He handed out an income analysis of the property and explained how he came up with the figures. He doesn't disagree with the Assessor's valuation of the land but the issue is with the improvements. The infrastructure is a detriment to value. The only real use of this property is to be redeveloped.

Mr. Millis amended #4 on the objection form to show that that current assessed value is incorrect because the assessed value exceeds fair market value of the property and he deleted the rest of the sentence because it didn't pertain to this property and #5 was amended to reflect a change in their opinion of the fair market value of the property from \$500,000 to \$750,000.

City Assessor Spencer handed out a map of the property. After reviewing the value of the property, she adjusted the value from \$1,987,700 down to \$1,455,900, a total decrease of \$531,800. She also presented the following information:

1. Assessment History from 2003 – 2009.
2. Breakdown on how the property was assessed.
3. Assessment Comparisons of Mobile Home Parks in the City of Marshfield.
4. Land Sales

BR08-004 Motion by Nienaber, second by Helwig to sustain the assessor's assessment of \$1,455,900. Roll call vote, all Ayes.

Motion carried

The City Clerk handed Mr. Millis the Notice of Board of Review Determination.

There being no further objections the board adjourned.

Motion by Helwig, second by Meyer to adjourn sine die at 12:01 p.m.

Motion carried

Deb M. Hall
City Clerk