

**CITY OF CEDARBURG
BOARD OF REVIEW
May 16, 2011**

BOR20110516-1

The annual meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Monday, May 16, 2011 at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers. Board Member Eric Hofhine called the meeting to order at 6:00 p.m.

Roll Call: Present - Eric Hofhine, James Myers, Julia Oliver, Dean Goetter (alternate)

Excused - Mary Kay Bourbulas and Peter Herkowski

Also Present - City Assessor Cathy Timm, City Clerk Constance McHugh

STATEMENT OF PUBLIC NOTICE

City Clerk McHugh acknowledged that the Board of Review agenda was posted and distributed in compliance with the Wisconsin Open Meetings Law.

The Notice of Open Book dates and the Board of Review meeting was published on March 29, 2011 in the *News Graphic* and posted in three locations in the City on March 22, 2011. A notice was also posted on the City's website on February 22, 2011. The Assessor was present during open book sessions held on April 25, 2011 and April 26, 2011.

City Assessor Timm gave a summary of her credentials as an Assessor II, as certified by the Department of Revenue.

ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

A motion was made by Mr. Myers, and seconded by Ms. Oliver, to nominate Eric Hofhine as Chairperson. Motion carried unanimously with Mr. Herkowski and Ms. Bourbulas excused.

A motion was made by Mr. Myers, and seconded by Ms. Oliver, to nominate Dean Goetter as Vice Chairperson. Motion carried unanimously with Mr. Herkowski and Ms. Bourbulas excused.

REVIEW AND CERTIFY CODE OF ETHICS

A motion was made by Mr. Goetter, seconded by Mr. Myers, to acknowledge that the Board of Review had reviewed and certified the Code of Ethics. Motion carried unanimously with Mr. Herkowski and Ms. Bourbulas excused.

VERIFY MEMBER(S) HAS MET MANDATORY TRAINING REQUIREMENTS

City Clerk McHugh verified that Mr. Myers completed Board of Review member training presented by the Department of Revenue on April 21, 2011. Ms. Oliver completed Board of Review training through the Wisconsin Municipal Clerk's Association on April 20, 2011. The training is valid for two years.

ACCEPT AND REVIEW PRELIMINARY 2011 ASSESSMENT ROLL AND CITY CLERK'S SWORN STATEMENT

A motion was made by Mr. Myers, seconded by Ms. Oliver, to accept the Preliminary 2011 Assessment Roll and the City Clerk's sworn statement. Motion carried unanimously with Mr. Herkowski and Ms. Bourbulas excused.

ESTABLISH PROCEDURES OF OPERATION

Chairperson Hofhine presented three options for the procedures of operations:

- Deliberate after each objection is heard; or
- Deliberate after all objections are heard; or
- Deliberate periodically during the time the Board meets.

It was the consensus of the Board to deliberate after each objection is heard.

CONFIRM SCHEDULE FOR HEARING OBJECTIONS

Chairperson Hofhine said that one objection has been filed. The objection will be heard at 6:20 p.m.

HEARING AND ACTION TO BE TAKEN ON PROPERTY OWNERS' OBJECTIONS

Chairperson Hofhine outlined the hearing procedures. He said that the person filing the objection will testify and present evidence first. The Assessor may then ask the objector questions. The Board of Review members may also ask the objector questions. After the objector has testified, any other witnesses present in support of the objector will testify. Each witness is subject to questions from the Assessor and Board of Review members. Following all witnesses of the objector, the Assessor shall present her case in support of the assessment. The Assessor shall be subject to any questions of the objector first. Then the Assessor shall be subject to questions of the Board of Review members. The objector may present any other evidence, which again is subject to questions of the Assessor or Board of Review members. The Assessor may provide any other evidence, again subject to questions of the objector and Board of Review members. After all evidence has been submitted under oath, the objector may first make a brief summary of her case to the Board of Review. The Assessor may follow with a brief summary of her case. After each summary, the taking of testimony will be closed. The Board of Review will deliberate on the testimony in open session. The Board will hear each objection and then deliberate on each objection.

HEARING OF CASES: OBJECTIONS TO 2011 ASSESSMENTS

Joseph S. Biber, II, N76 W7725 TopView Trail, Lot 43 OF the Topview Trails Subdivision

Joseph S. Biber, W74 N377 Greystone Drive, and City Assessor Cathy Timm were sworn in by City Clerk McHugh. Mr. Biber provided evidence as to why the assessment of this vacant piece of property should be lowered from \$130,600 to \$89,900. City Assessor Timm provided evidence to support her assessment.

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Mr. Myers made a motion that the Board of Review uphold the Assessor's valuation of \$130,600 for the vacant parcel at N76 W7725 Topview Trail (Lot 43 of TopView Trails Subdivision). The motion was seconded by Ms. Oliver and carried unanimously.

ADJOURNMENT

On motion by Ms. Oliver, seconded by Mr. Goetter, and unanimously carried, the Board of Review adjourned sine die at 8:00 p.m. having performed all of its statutory duties and completing all of its work that came before the Board.

Constance K. McHugh, MMC
City Clerk