

BOR20170509-1
UNAPPROVED

ROLL CALL:

Present –	Eric Hofhine, Jim Myers, Julia Oliver, Bob Carroll, Doug Yip (alternate)
Excused -	Mary Kay Bourbulas
Also Present -	City Assessor Cathy Timm, Commercial Assessor Perry Nell, City Clerk Constance McHugh

City Clerk McHugh verified that Mr. Hofhine, Mr. Yip, and Mr. Carroll viewed a video program entitled “Board of Review Training 2017” on April 14, 2017, April 17, 2017, and May 7, 2017 respectively. Ms. Oliver attended a Board of Review training session on March 4, 2016 sponsored by the Wisconsin Towns Association. The training is valid for two years.

VERIFY THAT THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR

Sec. 2-3-9 of the Code of Ordinances provides for the confidentiality of income and expense information provided to the assessor.

FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE

A preliminary copy of the annual assessment report was presented by Assessor Timm. Assessment notices for real estate were mailed on April 12, 2017 and April 17, 2017. Open book was held beginning April 18, 2017. Personal property assessment notices were mailed on April 11, 2017.

There were a total of 394 permits inspected this year. This includes 135 parcels carried over from last year. The Assessor's Office updated and reassessed 432 properties. Full interior/exterior inspections were performed on 120 properties. Exterior inspections were performed on 167 properties. There were 386 sales there identified, recorded and validated. Twelve agricultural properties were verified.

The Assessor's Office supported and defended the assessed value of 22 properties at Open Book.

The finalized report will be mailed to the Department of Revenue within 30 days after final adjournment of the Board of Review.

RECEIPT OF ASSESSMENT ROLL BY CLERK FROM THE ASSESSOR

City Clerk McHugh received the signed assessment roll from the Assessor and signed the affidavit.

RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CITY CLERK

The Board of Review received the assessment roll and sworn statement from the City Clerk.

REVIEW OF ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES

The Board of Review reviewed the assessment roll.

DISCUSS/ACTION – CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW/DISCUSSION/ACTION – VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

A motion was made by Mr. Carroll, seconded by Mr. Yip, to certify all corrections of error and all open book changes are included in the assessment roll. Motion carried unanimously.

ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

The assessment roll was made available for taxpayers to review. No taxpayers were present.

CONSIDERATION OF:

- Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- Requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court,
- Requests to testify by telephone or submit sworn written statement,
- Subpoena requests, and
- Act on any other legally allowed/required Board of Review matters

No requests to waive the 48 hour notice of intent to file an objection were received.

No requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court were received.

A request to testify by telephone was received by the City Clerk from Victor Grant of the Altus Group on behalf of Cedar Springs RE, LLC, N27 W5707 Lincoln Blvd.

Attorney Schoonenberg said the Board of Review adopted a policy in 2015 regarding procedures for sworn telephone testimony requests. The Board of Review may consider any or all of the following factors when deciding whether to grant or deny the request:

- The owner's stated reason(s) for the request as indicated on the PA-814. In this case, Mr. Grant has indicated he is traveling on a previously scheduled trip and cannot attend the hearing. He would like to present his thoughts regarding the value and a Board hearing via telephone would allow for that.
- Fairness to the parties; and
- Ability of the owner to procure in-person oral testimony and any due diligence exhibited by the owner in procuring such testimony; and
- Ability to cross examine the person providing the testimony; and
- The Board of Review's technical capacity to honor the request; and
- Any other factors that the Board of Review deems pertinent to deciding the request.

After review and discussion, Mr. Yip made a motion to accept telephone testimony in this case. The motion was seconded by Mr. Carroll. Motion carried with Mr. Carroll, Mr. Myers, Mr. Hofhine, and Mr. Yip voting aye and Ms. Oliver voting nay.

No subpoena requests were received.

REVIEW NOTICES OF INTENT TO FILE OBJECTIONS

Victor Grant of the Altus Group filed an intent to file an objection and a formal objection form on May 4, 2017 on behalf of Cedar Springs RE, LLC for the property located at N27 W5707 Lincoln Blvd, Parcel No. 13-213-0001.000. This property is known as Cedar Springs Health and

Rehabilitation Center. The intent to file an objection and the formal objection form were filed in a timely manner.

ESTABLISH PROCEDURES FOR HEARING OBJECTIONS

It was the consensus of the Board to hear the objection filed, deliberate after hearing testimony, and decide the case.

CONFIRM SCHEDULE FOR HEARING OBJECTIONS

One objection was received from Victor Grant of the Altus Group on behalf of Cedar Springs RE, LLC for the property located at N27 W5707 Lincoln Blvd, Parcel No. 13-213-0001.000

HEARINGS AND ACTION TO BE TAKEN ON PROPERTY OWNER'S OBJECTIONS TO ASSESSMENTS

Attempts to contact Mr. Grant were made via telephone at 6:44 p.m., 6:45 p.m. and 6:50 p.m. There was no answer, and Attorney Schoonenberg left a voicemail message on the third attempt stating three attempts were made to contact him, the Board of Review would be opening the case, and would contact him with the decision made.

The case was opened by City Clerk McHugh.

Property: N27 W5707 Lincoln Blvd. (Cedar Springs Health and Rehabilitation Center).
Owner: Cedar Springs RE, LLC
Parcel No.: 13-213-0001.000
Assessment: \$5,448,900
Agent: Victor Grant, Altus Group

Mr. Altus telephoned the Board at 6:55 p.m.

Mr. Grant, Assessor Timm, and Assessor Nell were sworn in by the City Clerk. Mr. Grant provided evidence as to why the assessment of this parcel should be lowered from \$5,448,900 to \$3,500,000. Assessor Nell provided evidence to support the assessment placed on the parcel.

Motion made Mr. Myers, seconded by Mr. Yip, to uphold the assessor's value of \$5,448,900 for the parcel located at N27 W5707 Lincoln Blvd., Parcel No. 13-213-0001.000. Motion carried unanimously.

CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S) IF NECESSARY

It was not necessary to schedule additional Board of Review dates for 2017.

ADJOURNMENT

Motion made by Mr. Carroll, seconded by Ms. Oliver, to adjourn sine die at 8:00 p.m. after

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having started at 6:00 p.m. and having performed all of its statutory duties and completing all of its work that came before the Board. Motion carried unanimously.

Constance K. McHugh, MMC
City Clerk