

**CITY OF CEDARBURG
A MEETING OF THE COMMON COUNCIL
MONDAY FEBRUARY 27, 2023 – 7:00 P.M.**

A meeting of the Common Council of the City of Cedarburg, Wisconsin, will be held on **Monday, February 27, 2023 at 7:00 p.m.** The meeting will be held online utilizing the zoom app and in-person at City Hall, W63 N645 Washington Avenue, Cedarburg, WI., in the second floor Council Chambers. The meeting may be accessed by clicking the following link:

<https://us02web.zoom.us/j/88312276511>

REVISED AGENDA

1. CALL TO ORDER - **Acting Mayor Patricia Thome**
2. MOMENT OF SILENCE
3. PLEDGE OF ALLEGIANCE
4. ROLL CALL: Present – Common Council – Council President Patricia Thome, Council Members Melissa Bitter, Jack Arnett, Rick Verhaalen, Robert Simpson, Kristen Burkart, Mark Mueller

Excused - Mayor Michael O' Keefe
5. STATEMENT OF PUBLIC NOTICE
6. COMMENTS AND SUGGESTIONS FROM CITIZENS** Comments from citizens on a listed agenda item will be taken when the item is addressed by the Council. At this time individuals can speak on any topic not on the agenda for up to 5 minutes, time extensions at the discretion of the Mayor. No action can be taken on items not listed except as a possible referral to committees, individuals, or a future Council agenda item.
7. NEW BUSINESS
 - A. Discussion and possible action on claim of excessive assessment from property owners located at W60 N667 Jefferson Avenue*
 - B. Discussion and possible action on purchasing Building Inspection software with ARPA Funds
 - C. Discussion and possible action on award of engineering design contract with RA Smith for the upgrade of Kenzie Lift Station*
8. CONSENT AGENDA
 - A. Discussion and possible action on approval of February 13, 2023 Council Meeting Minutes*

- B. Discussion and possible action on approval of new 2022-2023 operator licenses for the period ending June 30, 2023 for Luke W. Biedermann, Gabriel C. Capelle, and Michael R. Talentowski ***
- C. Discussion and possible action on payment of bills dated 02/10/2023 through 02/17/2023, transfers dated 02/10/2023 through 02/24/2023, and payroll for period 02/05/23 through 02/18/23*

9. REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

- A. City Administrator's Report*
- B. Building Inspection Report*

10. COMMUNICATIONS

- A. Comments and suggestions from citizens**
- B. Comments and announcements by Council Members
- C. Mayor's Report

11. ADJOURN TO CLOSED SESSION

It is anticipated the Common Council will adjourn to Closed Session pursuant to State Statute 19.85(1)(e) to deliberate or negotiate the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. More specifically to be discussed is Item 11.B. and 11.C.

- A. Approval of February 13, 2023 Closed Session minutes
- B. Discussion on Dish cell tower lease agreement
- C. Discussion/update on the concept of a new shared services agreement for Fire/EMS services with the Town of Cedarburg

12. RECONVENE TO OPEN SESSION

13. NEW BUSINESS – CONTINUED

- D. Discussion and possible action on Dish cell tower lease agreement

14. ADJOURNMENT

Individual members of various boards, committees, or commissions may attend the above meeting. It is possible that such attendance may constitute a meeting of a City board, committee, or commission pursuant to State ex. rel. Badke v. Greendale Village Board, 173 Wis. 2d 553, 494 NW 2d 408 (1993). This notice does not authorize attendance at either the above meeting or the Badke Meeting but is given solely to comply with the notice requirements of the open meeting law.

* Information attached for Council; available through City Clerk's Office.

** Citizen comments should be primarily one-way, from citizen to the Council. Each citizen who wishes to speak shall be accorded one opportunity at the beginning of the meeting and one opportunity at the end of the meeting. Comments should be kept brief. If the comment expressed concerns a matter of public policy, response from the Council will be limited to seeking information or acknowledging that the citizen has been understood. It is out of order for anyone to debate with a citizen addressing the Council or for the Council to take action on a matter of public policy. The Council may direct that the concern be placed on a future agenda. Citizens will be asked to state their name and address for the record and to speak from the lectern for the purposes of recording their comments.

*** Information available through the Clerk's Office.

City of Cedarburg is an affirmative action and equal opportunity employer. All qualified applicants will receive consideration for employment without regard to race, color, religion, sex, disability, age, sexual orientation, gender identity, national origin, veteran status, or genetic information. City of Cedarburg is committed to providing access, equal opportunity and reasonable accommodation for individuals with disabilities in employment, its services, programs, and activities.

To request reasonable accommodation, contact the Clerk's Office,
(262) 375-7606, email: cityhall@ci.cedarburg.wi.us.

2/23/23 tas

CITY OF CEDARBURG

MEETING DATE: February 27, 2023

ITEM NO: 7.A.

TITLE: Discussion and possible action on claim of excessive assessment from property owners located at W60 N667 Jefferson Avenue

ISSUE SUMMARY: On June 29, 2022, the Board of Review met to review and act upon seven (7) objections filed for assessed property values. The Board of Review's function is not one of valuation, but of deciding if the facts presented, under oath before the Board of Review, are valid. All seven hearings resulted in the Board of Review upholding the current assessment of each property. One such property owner, Kevin and Ashley Spexarth, W60 N667 Jefferson Ave, Cedarburg, decided to pursue an appeal of the Board of Review's decision.

What can be appealed

- Claim for an excessive assessment may be filed against the taxation district or the county that has a county assessor system, which collects the tax
- Claim filed must meet all of the following conditions:
 - » Be in writing
 - » State the alleged circumstances giving rise to the claim
 - » State as accurately as possible the amount of the claim
 - » Be signed by the claimant or the claimant's agent
 - » Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner under state law (sec.[801.11\(4\)](#), Wis.Stats.), by January 31 of the year the tax is payable based on the contested assessment
- Property owner may bring all new evidence to the municipal body
- If the municipality denies the claim, the property owner may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed

STAFF RECOMMENDATION: Denial of claim

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: n/a

BUDGETARY IMPACT: n/a

ATTACHMENTS: Claim as presented to Clerk Sette on January 31, 2023

INITIATED/REQUESTED BY: Tracie Sette, City Clerk

FOR MORE INFORMATION CONTACT: Tracie Sette (262) 375-7606

January 31, 2023

Pursuant to Wis. Stat. 74.37(2)(a), this is a claim on excessive assessment filed against the City of Cedarburg. This paper satisfies the requirements set forth in under 74.37(2)(b)

Alleged circumstances giving rise to the claim

Kevin Spexarth and Ashley Spexarth (hereafter collectively the “Property Owner”) are owners of the property located at W60N667 Jefferson Ave, Cedarburg, WI 53012 (hereafter the “Property”).

The Property Owner received letter 2022 Notice of Assessment letter dated 2022-04-28 setting the reassessment of the Property at \$431,600 and later received 2022-05-31 letter with updated assessment total of \$427,800 (Exhibit 1).

The Property owner presented its case that the assessment was excessive to Board of Review (BOR) on 2022-06-29 and the BOR issued a determination (Exhibit 2) which maintained the assessment.

At the BOR meeting, the City Assessor provide paper copies of 2022 Property Records for the Property (Exhibit 3) and 2022 Sales Comparison datasheets (Exhibit 4).

During the BOR meeting the City Assessor indicated that:

- “We built an assessment model to replicate the recent sale prices and used that model to assess all the properties throughout Cedarburg. So are there different considerations because of different physical characteristics, age, condition, design, location, etcetera? Absolutely. But the same assessment model was used to assess this house as it was the other homes throughout the City a model was uniformly used with every property ... the model is uniform and only one model is used” (Exhibit 6 page 165).
- The City Assessor agreed with Mr. Hofhine’s statement that the model is uniformly used and the model is uniform. (Exhibit 6 page 168).

On the belief that a “uniform model” and uniform methodology was used when assessing each property within the City of Cedarburg, the Property Owner requested additional 2022 Sales Comparison datasheets for several properties that Property Owner believes are comparable to the Property (hereafter referred to as identified comparable properties”) (see Exhibit 7 email dated 2022-07-19 and Exhibits 9 and 10 which indicate the identified comparable properties as noted further herein). However, the City Clerk indicated that (1) no other datasheets (other than for the properties discussed during the BOR meeting) existed and (2) the City Assessor did not use sales comparisons to revalue the entire city (Exhibit 7 email dated 2022-08-29).

The assessment of the Property appears to utilize recent sale comparables to determine the assessed value because there is a 2022 Sales Comparison datasheet available for the Property (Exhibit 4). In contrast, the identified comparable properties do not have 2022 Sales Comparison

datasheets and thus, recent sale comparables were not used to assess the identified comparable properties. Therefore, the method for assessing the Property is different and non-uniform with the method of assessing the identified comparable properties. That is, the Property was assessed based on recent sale comparables but the identified properties were not. Even if the City Assessor asserts that a “uniform model” was used to assess the Property and the identified comparable properties, the Property was subjected to additional analysis and considerations based on recent sale comparables data via the 2022 Sales Comparison datasheets (Exhibit 4) i.e. the Property was first assessed based on the “uniform model” and then additionally assessed in view of the recent sale comparables in the 2022 Sales Comparison datasheets for the Property (Exhibit 4). In contrast, the identified comparable properties are only assessed based on the “uniform model.”

Further, Wis. Stat. §70.32(1) requires the City to assess each parcel located in the City in accordance with the Wisconsin Property Assessment Manual (“WPAM”). See *Flood v. Bd. Of Review*, 153 Wis. 2d 428, 435; see also Wis. Stat. §70.32(1). Property assessments are governed by Wis. Stat. §70.32(1) and there is a tiered assessment: (1) Tier 1 best evidence is of an arm’s length sale of the property; (2) if there is no recent sale, the assessor must consider Tier 2 sales of reasonably comparable properties; and (3) only if there Tier 1 and Tier 2 evidence may the assessor use Tier 3 assessment methodologies. See *Allright Properties, Inc. v City of Milwaukee* 317 Wis. 2d 228, 238-239. The Courts have said that the sale of a parcel is the best evidence of its market value. *Id.* However, if a particular parcel (subject parcel) has not sold, then the sale of a comparable property is considered good evidence of value for that subject parcel. *Id.* Comparable properties are selected based on the similarity to the subject property and then adjusted for differences. WPAM 2022, 11-11. According to the 2022 Notice of Assessment letter dated 2022-04-28 (Exhibit 1), under “Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm’s length sale of the property without adjusting the assessed value of comparable properties in the same market area.”

In the present case, the City Assessor appears to have applied different assessment data and methodologies when assessing the Property and the identified comparable properties. That is, the Property was assessed using recent sale comparables, so called Tier 1 data. However, the City Assessor seems to have ignored Tier 2 data (i.e. consider sales of reasonably comparable properties as noted above) and instead improperly only used Tier 3 methodology for assessment of the identified comparable properties even though there are Tier 2 data as evidences by the properties noted in Sales Comparison Datasheets of the Property (Exhibit 4). As noted above, Tier 3 methodologies can only be used when there are no Tier 2 data sale comparables. But clearly there are sale comparables for the Property and the identified comparable properties as illustrated in Exhibit 4.

For at least these reasons, the Property Owner bases the claim on excessive assessment on the fact that the assessment of the Property was not done in a uniform manner relative to identified comparable properties, and thus, the assessment of the Property violates the rule of uniformity as set forth in Article VIII, § 1 of the Wisconsin Constitution.

Additional in support of the Property Owner's above noted claim, the Property Owner alleges that the assessment discriminates against properties with recent last sales dates and assessed these properties in 2022 at higher rates than comparable properties without recent last sale dates. In *Duesterbeck v. Town of Koshkonong*, 232 Wis. 2d 16, 605 N.W.2d 904, 2000 WI App 6 (1999), the court said that the rule of uniformity of "requires that the method of taxation of real property must be applied uniformly across a class of property." Citing *State ex rel. Hensel v. Town of Wilson*, 55 Wis. 2d 101, 106, 197 N.W.2d 794, 796 (1972). The Court went on to say that "the rule of uniform taxation was recently discussed in *State ex rel. Levine v. Board of Review*, 191 Wis. 2d 363, 528 N.W.2d 424 (1995). In *Duesterbeck v. Town of Koshkonong*, the court concluded (at page 37) that the rule of uniform taxation had been violated by an assessor who used a different standards and further referenced *State ex rel. Levine v. Board of Review* (191 Wis. 2d 363, 528 N.W.2d 424) in which the court held unconstitutional an assessment method whereby an assessor used a different standard to value older residential properties than he used to value newer one to value older residential properties than he used to value newer residential properties (See footnote 8 of *Duesterbeck v. Town of Koshkonong*)." Exhibit 11 includes supplemental evidence of three news articles that touch on the concept that properties with recent last sales dates are often assessed improperly higher than comparable properties by assessors. This concept is sometimes called 'chasing sales' and Property Owner believes that occurred with the assessment of the Property.

Exhibit 9 depicts the assessment data for several properties in the City of Cedarburg including the ten identified comparable properties requested from the City Assessor (designated by IC1-IC10) and highlighted yellow. These properties are proper comparable properties as all the identified comparable properties are generally the same size and located generally in the same part of the city (i.e, the identified comparable properties are located close to downtown/Washington Ave). The data in this Exhibit can be found via <http://www.assessordata.org/> and includes the address of the property, the 2022 total assessed value of land (2022 LV), the 2022 total assessed value of buildings (2022 IV), the 2022 total assessed value include value of land and value of buildings (2022 Total), size (SF), number of stories (Story), additional structures (Add Struct), and 2022 total assessed value of buildings divided by square foot (\$/SF T), percent increase of total assessed value from 2021 to 2022 (% Increase Assment 2021 to 2022), and the last sale date (Last Sale Date). In addition, the 2021 total assessed value to each property (Assess 2021) and total tax bill (Tax 2021\$) from the <https://www.ascent.co.ozaukee.wi.us/LandRecords/PropertyListing/RealEstateTaxParcel#/Search> .

Property owner has highlighted properties in Exhibit 9 that have recent last sale dates, specifically with last sales dates in 2018-202 along with the percent increase of the 2022 assessment from the 2021 assessment for properties of note. Each of these properties with a recent last sale date has a percent increase of assessment from 2021 to 2022 of between ~>35% and ~46% increase. In contrast, properties without last sale dates or last sales dates before 2018 have a percent increase of only ~25% and ~<35%. From this analysis, it is clear that the properties with recent last sale dates are being assessed at higher percentage rates than properties without last sale dates or last sales dates before 2018. As such, that assessment of properties is skewed toward assessing those properties with recent last sales dates at higher 2022 assessments (in comparison to the 2021 assessments), and thus, property owners with properties having

recent sale dates see improperly elevated assessments with compared to their peer comparable properties without recent sale comparables.

For at least these additional reasons, the Property Owner bases the claim on excessive assessment on the fact that the assessment of the Property was not done in a uniform manner relative to identified comparable properties, and thus, the assessment of the Property violates the rule of uniformity as set forth in Article VIII, § 1 of the Wisconsin Constitution.

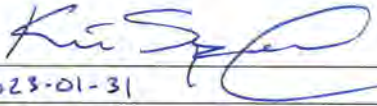
Amount of the Claim

The 2021 taxes for the Property were \$5235, and the 2022 taxes for the Property were \$5716.34. The total assessment for the Property was \$427,800 and Property Owner believes that the actual assessed value is \$411,270 in light of an middle-of-the-range 30% increase of the 2021 assessment to the 2022 assessment as noted above plus Property Owner's 2021 bathroom renovation of \$24,000. As such, the total 2022 taxes for the Property should be \$5495.46 and the amount of a claim is \$202.88 with interest.

The Property Owner wishes to settle this claim as effective as possible with the City of Cedarburg and is receptive to having a discussion with the City Assessor and/or the City Attorney to clarify any of the matters or facts brought up in this claim that are being misunderstood by the Property Owner. The Property Owner nonetheless reserves other legal rights to pursue this claim in accordance with Wis. Stat. §74.37.

Signed:

Date:


2023-01-31
Kevin Spexarth, property owner
W60N667 Jefferson Ave, Cedarburg, WI 53012

Served in Accordance with Wis. Stat. 801.11(4)(a)(3) on the major, city manager, or clerk, or left in the office of such person with an employee who is apparently in charge of the office.

Personally served on Tracy
Date: 2023-01-31
Property owner initials: KS

List of Exhibits

- Exhibit 1: Assessor letters of 2022-04-28 and 2022-05-31
- Exhibit 2: BOR Determination Letter 2022-06-29
- Exhibit 3: Property Record for W60N667 Jefferson Ave
- Exhibit 4: Sales Comparison Datasheets W60N667 Jefferson Ave
- Exhibit 5: Supplemental News Articles
- Exhibit 6: BOR Meeting Transcript (pages 144-177)
- Exhibit 7: Email Correspondence with City Clerk
- Exhibit 8: Grota letter dated 2022-04-28
- Exhibit 9: Assessment data retrieved from <http://www.assessordata.org/> as directed to <https://www.ci.cedarburg.wi.us/assessor/pages/property-assessment-information> and <https://www.ascent.co.ozaukee.wi.us/LandRecords/PropertyListing/RealEstateTaxParcel#/Search>.
- Exhibit 10: Exterior Pictures of Comparable Properties

List of Documents incorporated by reference in entirety.

1. Jack Stark, The Uniformity Clause of the Wisconsin Constitution, 76 Marq. L. Rev. 577 (1993). Available at: <http://scholarship.law.marquette.edu/mulr/vol76/iss3/7>.
2. Wisconsin Department of Revenue 2022 Property Assessment Manual available at <https://www.revenue.wi.gov/documents/wpam22.pdf>
3. Wisconsin Department of Revenue 2022 Guide for Property Owners available at <https://www.revenue.wi.gov/DOR%20Publications/pb060.pdf>
4. Wisconsin Department of Revenue 2022 Property Tax Refund Requests and the Chargeback Process available at <https://www.revenue.wi.gov/DOR%20Publications/pa600.pdf>
5. BOR Meeting Transcript (all pages)

City Of Cedarburg

Assessor's Office
PO Box 49
Cedarburg, WI 53012

City of Cedarburg Office
Phone: (262)375-7608
Fax: (262)387-2051
Email: jhassmann@ci.cedarburg.wi.us

April 28, 2022

Kevin Spexarth
Ashley Spexarth
W60 N667 Jefferson Ave
Cedarburg, WI 53012

2022 Notice of Assessment

This is not a tax bill

Under state law (Section 70.365 of the Wisconsin Statutes), your property assessment for 2022 is listed below.

Tax key number: 13-079-06-14-000 located in the City of Cedarburg, Ozaukee County
Legal description: 1122577LOT 14 BLK 6 LUDWIG GROTH SUBD.
Property address: W60 N667 Jefferson Ave

Year	General Property			PFC/MFL
	Land	Buildings / Impts	Total	Total
2021	\$67,700	\$230,200	\$297,900	\$0
2022	\$74,500	\$357,100	\$431,600	\$0
Net change in assessment			\$133,700	\$0

Land	Reasons for Change	
	Revalue	
Buildings/Impts	Alteration to add Half Bath & Closet, Revalue	

Open Book: May 16, 2022, May 17, 2022 and May 18, 2022 from 8:30 AM to 4 PM. Open Book will be mostly via email or phone with limited in-office appointments. Residential: Email or call the assessor any time before the end of the Open Book at judy@wi-assessor.com or 262-253-1142. **Email is preferred.** To schedule an in-office appointment call 262-253-1142. For commercial properties email the assessor at valuesol@execpc.com

Board of Review: June 29, 2022 from 6-8 PM at the City Hall.

Assessor: Residential: Judy Hassmann, judy@wi-assessor.com or 262-253-1142
Commercial: Perry Nell, valuesol@execpc.com

Municipal clerk: Tracie Sette, 262-375-7606

BOR Location: The Cedarburg City Hall is located at W63 N645 Washington St

Assessment Information

State law (Section 70.32 of the WI Statutes) requires the assessment of taxable property (except agricultural, agricultural forest, and undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality, which is estimated to be 100.00%.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at <https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx>.

To Appeal Your Assessment

First, discuss with your local assessor. Questions can be asked at any time, phone or email is best. Questions can often be answered by the assessor and not require an appeal to Board of Review (BOR).

To file a formal appeal, give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

For more information on the appeal process, contact the municipal clerk listed above. Review the "Guide for Property Owners" (<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx>). For a paper copy, email bapdor@wisconsin.gov or call (608) 266-7750.

- Exhibit 1: Assessor letters of 2022-04-28 and 2022-05-31

City Of Cedarburg

Assessor's Office
PO Box 49
Cedarburg, WI 53012

Phone: (262)375-7608
Fax: (262)387-2051
Email: jhassmann@ci.cedarburg.wi.us

May 31, 2022

Kevin Spexarth
Ashley Spexarth
W60 N667 Jefferson Ave
Cedarburg, WI 53012

Re: Assessment of real estate at W60 N667 Jefferson Ave in the City of Cedarburg
Tax key number 13-079-06-14-000

Dear Kevin Spexarth:

I have reviewed the additional information you presented to us for further consideration and determined that the information provided **does** warrant a change in the assessment. As such, your assessment will be as follows:

Land	\$74,500
Improvements	<u>\$353,300</u>
Total	\$427,800

Thank you for providing this additional information. We strive to make all assessments fair and equitable.

Best Regards,

Grota Appraisals, LLC
Assessor for the City of Cedarburg

- Exhibit 2: BOR Determination Letter 2022-06-29

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2022 as finalized by the Board of Review (BOR) is listed below.

Property owner

Kevin Spexarth
W60 N667 Jefferson Ave
Cedarburg, WI 53012

General information

Date issued 06-29-2022
Parcel no. 13-079-06-14-000
Address W60 N667 Jefferson Ave
Legal description

☐ Town ☐ Village ☒ City

Municipality Cedarburg

Assessment information

20 <u>22</u> Original Assessment		20 <u>22</u> Final Assessment (determined by BOR)	
Land	\$ 74,500	Land	\$ 74,500
Improvements	\$ 353,300	Improvements	\$ 353,300
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$ 427,800	Total all property	\$ 427,800

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

- Exhibit 3: Property Record for W60N667 Jefferson Ave

2022 Property Records for City of Cedarburg, Ozaukee County

June 27, 2022

Tax key number: 13-079-06-14-000

Property address: W60 N667 Jefferson Ave

Traffic / water / sanitary: Medium / City water / Sewer

Legal description: 1122577LOT 14 BLK 6 LUDWIG GROTH SUBD.

Summary of Assessment	
Land	\$74,500
Improvements	\$353,300
Total value	\$427,800

Land						Water Frontage	Tax Class	Special Tax Program	Assess Value
Qty	Land Use	Width	Depth	Square Feet	Acres				
1	Residential			8,712	0.200	None	Residential		\$74,500

Residential Building				Photograph
Year built:	1892	Full basement:	998 SF	
Stories:	2 story	Crawl space:		Photograph
Style:	Old style	Rec room (rating):	280 SF (AV)	
Use:	Single family	Fin bsmt living area:		Photograph
Exterior wall:	Alum/vinyl	First floor:	1,038 SF	
Masonry adjust:		Second floor:	704 SF	Photograph
Roof type:	Asphalt shingles	Finished attic:		
Heat type:	A/C	Unfinished attic:		Photograph
Fuel type:	Gas	Unfinished area:		
System type:	Warm air	Open porch	16 SF	Photograph
Bedrooms:	3	Deck	20 SF	
Family rooms:		Deck	216 SF	Photograph
Full baths:	2			
Half baths:	1			Photograph
Other rooms:	3			
FP stacks:	1			Photograph
FP openings:	1			
Metal FPs:		Grade:	C+	Photograph
Bsmnt garage:		Condition:	Very good	
		% complete:	100%	Photograph

Total living area is 1,742 SF; building assessed value is \$336,400

# of identical OBLs: 1		Other Building Improvement (OBI)		
Main Structure		Modifications (Type, Size)		Photograph
OBI type:	Garage	Width:	28 LF	not available
Const type:	std construction	Depth:	22 LF	
Year built:		Floor area:	616 SF	
		Grade:	B	
		Condition:	Average	not available
		% complete:	100%	
		Assessed \$:	\$16,900	

Equipment rating	Good	Good	Excellent	-\$14,800	Good	
Kitchen rating	Very good	Very good	Excellent	-\$7,300	Good	\$4,100
Bath rating	Very good	Very good	Excellent	-\$7,000	Good	\$4,200
Interior rating	Very good	Very good	Excellent	-\$6,900	Good	\$4,300
Exterior rating	Good	Good	Excellent	-\$13,600	Good	
Condition (CDU)	Very good	Very good	Excellent	-\$10,800	Good	\$13,900
Fireplaces	1 openings / 0 other	1 openings / 0 other	0 openings / 0 other	\$10,700	0 openings / 0 other	\$11,200
Add'l plumb fixtures	1	1	1		0	\$2,300
Plumbing rough-ins	0	0	1	-\$900	0	
Open porch	16 SF	16 SF	150 SF	-\$4,700	224 SF	-\$7,700
Enclosed porch	0 SF	0 SF	0 SF		0 SF	
Deck	236 SF	236 SF	0 SF	\$4,200	0 SF	\$4,400
All other adjustments						
Garage	28 x 22	28 x 22	26 x 30	-\$12,500	16 x 22	\$11,100

* Any allocation of the total value estimated in this report between land and the improvements applies only under the stated program of utilization. The separate values must not be used individually and are invalid if so used.





- Exhibit 4: Sales Comparison Datasheets W60N667 Jefferson Ave

City of Cedarburg, Ozaukee County
2022 Sales Comparison

Tax key number: 13-079-06-14-000
Property address: W60 N667 Jefferson Ave, City of Cedarburg

Estimated fair market value: \$427,800 *
Comparable market value: \$483,400 (+13.0%) *

is this compared to #1

	Subject Property	Comparison 1	Comparison 2	Comparison 3
Tax key number Site address	13-079-06-14-000 W60 N667 Jefferson Ave 	13-079-06-14-000 W60 N667 Jefferson Ave 	13-050-17-01-004 W53 N565 Highland Dr 	13-083-02-03-000 W59 N445 Hilgen Ave 
Summary of Comparison				
Sale date and price		Mar 2021	Dec 2020	Aug 2021
Net adjustments		\$457,000	\$500,000	\$315,000
Comparable value		\$40,600	-\$6,200	\$147,400
Comparability rating		\$497,600	\$493,800	\$462,400
Gross adjustments		100	93	90
Composite rating		9%	50%	52%
Adjustments to last valid sale		98	82	80
Sale price time adjustment				
Neighborhood group	Original Cedarburg	Original Cedarburg	Original Cedarburg	Original Cedarburg
Neighborhood	LUDWIG GROTH SUBD	LUDWIG GROTH SUBD	ASSESSORS PLAT	J.H. HILGEN'S ADDITION
Land				
Residential	8,712 square feet	8,712 square feet	8,200 square feet	8,250 square feet
Buildings				
Single family				
Use	Single family	Single family	Single family	Single family
Above grade area	1,742 SF	1,742 SF	2,168 SF	1,200 SF
Style	Old style	Old style	Old style	Old style
Grade	C+	C+	C+	C+
Yr built/Age/Eff age	1892 / 130 / 130	1892 / 130 / 130	1905 / 117 / 59	1895 / 127 / 127
First floor SF	1,038 SF	1,038 SF	1,343 SF	600 SF
Second floor SF	704 SF	704 SF	825 SF	600 SF
Rec room	280 SF (Average)	280 SF (Average)	0 SF	0 SF
Bathrooms	2 full/1 half	2 full/1 half	\$4,200	\$4,400
				\$11,200

W60 N667 Jefferson Ave, City of Cedarburg



Jun 27, 2022 4:18PM

Page 1 of 4

Equipment rating	Good	Good	Excellent	-\$14,800	Good	
Kitchen rating	Very good	Very good	Excellent	-\$7,300	Good	\$4,100
Bath rating	Very good	Very good	Excellent	-\$7,000	Good	\$4,200
Interior rating	Very good	Very good	Excellent	-\$6,900	Good	\$4,300
Exterior rating	Good	Good	Excellent	-\$13,600	Good	
Condition (CDU)	Very good	Very good	Excellent	-\$10,800	Good	\$13,900
Fireplaces	1 openings / 0 other	1 openings / 0 other	0 openings / 0 other	\$10,700	0 openings / 0 other	\$11,200
Add'l plumb fixtures	1	1	1		0	\$2,300
Plumbing rough-ins	0	0	1	-\$900	0	
Open porch	16 SF	16 SF	150 SF	-\$4,700	224 SF	-\$7,700
Enclosed porch	0 SF	0 SF	0 SF		0 SF	
Deck	236 SF	236 SF	0 SF	\$4,200	0 SF	\$4,400
All other adjustments				\$23,800		\$8,900
Garage	28 x 22	28 x 22	26 x 30	-\$12,500	16 x 22	\$11,100

* Any allocation of the total value estimated in this report between land and the improvements applies only under the stated program of utilization. The separate values must not be used individually and invalid if so used.

and this property

	Subject Property	Comparison 4	Comparison 5	Comparison 6
Tax key number Site address	13-079-06-14-000 W60 N667 Jefferson Ave 	13-054-0004.003 N56 W6539 Center St 		
Summary of Comparison				
Sale date and price		Aug 2020	\$392,000	
Net adjustments			\$84,200	
Comparable value			<u>\$476,200</u>	
Comparability rating			91	
Gross adjustments			56%	
Composite rating			79	
Adjustments to last valid sale				
Sale price time adjustment			\$55,100	
Neighborhood group	Original Cedarburg	Original Cedarburg		
Neighborhood	LUDWIG GROTH SUBD	BOERNER'S PLAT		
Land				
Residential	8,712 square feet	7,500 square feet	\$5,600	
Buildings				
Single family	Single family	Single family		
Use	1,742 SF	1,737 SF		
Above grade area	Old style	Old style		
Style	C+	B-	-\$25,400	
Grade	1892 / 130 / 130	1912 / 110 / 110		
Yr built/Age/Eff age	1,038 SF	1,261 SF	-\$16,000	
First floor SF	704 SF	476 SF	\$14,400	
Second floor SF	280 SF (Average)	0 SF	\$4,300	
Rec room	2 full/1 half	2 full/1 half		
Bathrooms	Good	Good		
Equipment rating	Very good	Very good		
Kitchen rating	Very good	Good	\$5,500	
Bath rating	Very good	Good	\$5,600	
Interior rating	Good	Average	\$5,800	
Exterior rating				

Condition (CDU)	Very good	Good	\$18,500		
Fireplaces	1 openings / 0 other	0 openings / 1 other	\$6,900		
Add'l plumb fixtures	1	1			
Plumbing rough-ins	0	0			
Open porch	16 SF	0 SF	\$600		
Enclosed porch	0 SF	200 SF	-\$14,600		
Deck	236 SF	0 SF	\$4,400		
All other adjustments					
Garage	28 x 22	24 x 30	\$25,000		
			-\$8,200		

* Any allocation of the total value estimated in this report between land and the improvements applies only under the stated program of utilization. The separate values must not be used individually and invalid if so used.

- Exhibit 5: Supplemental News Articles

TROUBLE WITH TAXES | WATCHDOG REPORT

Across Wisconsin, uneven property assessments fly in the face of fairness

In dozens of communities, 20% or more of property taxes are being paid by the wrong people, analysis shows

By Raquel Rutledge and Kevin Crowe of the Journal Sentinel staff

Oct. 18, 2014 4:00 p.m.

James Fleischman and his wife, Barbara, have lived in their five-bedroom ranch on Applewood Drive in Glendale for about three decades.

In recent years, the assessed value of their house hovered around \$331,400, and they paid about the same in property taxes as their next-door neighbor.

But when the four-bedroom Cape Cod next door sold last year, all that changed. The assessor slashed the value from \$319,400 to \$249,900, a drop of nearly 22%.

That cut shaved \$1,642 off the new owners' tax bill.

When the Fleischmans opened their bill, they owed \$640 more. In fact, all the residents of Glendale whose property values didn't go down paid more.

That change in their neighbor's value didn't account for all of the Fleischmans' tax increase. Glendale officials had increased the overall tax levy, and the assessor had lowered a smattering of other residential properties.

But the change violated the state constitution, which was crafted to make the tax burden fair. Assessors are not supposed to modify values of individual properties based on market conditions unless they are revaluing entire neighborhoods or communities.

Yet assessors are doing it.

Regularly.

By measure after measure, in cities, towns and villages across Wisconsin, property assessors are discounting uniformity and trampling on fairness, while officials with the state Department of Revenue do little to rectify the disparities, an investigation by the Milwaukee Journal Sentinel has found.

In dozens of communities, 20% or more of residential property taxes are being paid by the wrong people, according to the Journal Sentinel's analysis of Department of Revenue records for each of the state's 1,852 municipalities. The analysis considered communities that had at least 20 sales last year; it did not include commercial property.

Assessors in 15% of municipalities statewide are doing "poor" work when it comes to residential property, as defined by the department's own standards, the analysis found.

"It gets a little frustrating," said James Fleischman. "You just live your quiet life and pay the price."

Under Wisconsin's system, reductions in value don't translate into lost revenue for municipalities. The tax load, or levy, is set by elected officials. It's just a matter of who pays it, much like squeezing the air in a balloon.

In Glendale, more than \$17 million in value was knocked off an assortment of residences in 2013 alone, amounting to about 2% of the municipality's overall residential property tax base.

The same goes for St. Francis, where the assessor lopped \$2.5 million off a patchwork of houses. And in Rock County's Town of Milton, where the assessor cut chunks from individual residential values when he wasn't reassessing whole neighborhoods.

In Milton, the cut in residential values contributed to a \$314 increase in taxes for a homeowner whose assessment remained unchanged at \$200,000.

Reductions are warranted only in isolated cases — for instance, if assessors or property owners discover errors were made in calculating the home's size, or if there was a fire or flood damage.

Several assessors with low marks defended their work, blaming a state law they say conflicts with the constitutional requirement that taxes be assessed uniformly. They vowed to continue their methods of assessment, even though the approach erodes communitywide fairness.

The disparities have intensified over the last three decades as more municipalities scrapped their assessment offices in favor of cheaper — and often more cursory — work by outside contractors.

While the swap often saves the municipality as a whole tens of thousands of dollars, sloppy work winds up costing most residents far more on their tax bills than they personally saved from the switch.

Pressure from the recession and a real estate market full of properties selling for less than their assessed values have amplified problems in recent years. The state's 935 certified assessors — most facing such a situation for the first time in their careers — have responded in assorted ways, some quickly knocking values down for those who make the request. Others refusing.

State regulators have largely ignored the fairness issue.

"By them not policing assessors, they are screwing over millions of taxpayers across the state," said Shannon Krause, a 27-year veteran assessor who recently joined Wauwatosa's in-house assessing department. "It's a huge disservice."

Local officials have little incentive to fix the inequities. They collect the tax money regardless of what portion each property owner pays. And most local leaders don't realize how skewed the system has become.

Nor do the residents footing the bill.

Since 2008, an average of just 13 people a year have filed complaints with the state's Office of Assessment Practices. There are 3.9 million properties in the state.

"Everybody and their uncle can recognize a pothole when they go over it," said Rocco Vita, assessment administrator for the Village of Pleasant Prairie. "Nobody can recognize a poor assessment job."

The uniformity clause

Founded on fairness in the late 1700s — even before Wisconsin became a territory — property taxes in Wisconsin are supposed to be determined uniformly. A two-bedroom ranch on Oak St. should be valued in the same way as similar ranches on the street and in the neighborhood. The tenet was written into the state constitution in the mid 1800s — Article VIII, Section 1:

"The rule of taxation shall be uniform..."

The uniformity clause was aimed at preventing state lawmakers and local leaders from favoring influential property owners and "to protect the citizen against unequal, and consequently unjust taxation," according to an 1860 court ruling.

Under state law, municipalities are required to have their overall level of assessments within 10% of fair market value once every five years. When values get too far out of whack, assessors are supposed to do full revaluations — meaning they inspect each property to make sure the information they have on file is accurate and to factor in current market conditions.

How often each of the state's 1,852 municipalities do full revaluations varies widely. Some do it every couple of years. Others wait 10 years or more.

Milwaukee does citywide market updates every year. While the city's 50-member assessment department doesn't physically inspect each of the 138,000 residential parcels, the team analyzes previous years' sales and considers adjustments to the values of all parcels each year based on market conditions.

Other communities rarely do such market adjustments.

Instead, most do "maintenance" work every year. This includes looking at permits where property owners may have added a deck, built a garage, or updated a kitchen. It also involves accounting for new construction, among other duties.

Much of the disparity occurs during these off years when full reassessments aren't done. That's a time — for the sake of uniformity — when assessors are not supposed to make changes to individual properties based on market conditions. If all property values are based on the same conditions, even if they all are over-assessed or under-assessed according to the current market, then everybody is still paying their fair share.

Otherwise, some property owners' payments are based on current economic conditions while others are paying based on past market conditions. Fairness is compromised.

Rachel Bocek was moving from Cudahy to Whitefish Bay when her house on Kimberly St. didn't sell — even when listed at more than \$20,000 less than the assessed value.

Bocek decided she would keep the property and in 2012 asked the assessor to reduce the assessed value. She said the assessor discouraged her.

"I'm pretty tenacious and persistent," Bocek said. "It's like anything now, with health care or property taxes, with more and more things you have to be proactive and do things yourself if you want things to be done."

Bocek pulled data from comparable sales and gathered the required documentation. She said she was able to successfully make her case, primarily because she is savvy and resourceful.

The assessor cut the value of her house from \$162,800 to \$134,800, contributing to a more than \$600 a year savings on her tax bill.

Asked about the change, Suzanne Plutschack, who does assessments for Cudahy, said it was more than the market that influenced her decision. The condition of the house played a role as well, she said. Plutschack did not physically inspect the property, however, relying instead on photos sent by Bocek.

It was a maintenance year for Cudahy property assessments and no wider-scope revaluation was done.

For Bocek's neighbors, values remained assessed between \$155,000 and \$169,000.

Their tax bills jumped about \$80 — in part due to cuts to other property values.

'Chasing sales'

Some of the best evidence that assessors are ignoring the uniformity clause is easy to spot: Look at a property that recently sold. Find out its sales price. Compare that with its newly assessed value.

If they match, it's a good indication that the assessor didn't do the required work.

Assessments on properties that recently sold are supposed to be based on a variety of factors aside from physical characteristics, including how long the house has been on the market, how well it was advertised and how it stacks up against the sale of comparable homes in the area. While the sales price is a key component, it should not be the sole component.

All those considerations would typically influence the assessed value, making it "phenomenal" that the value would land exactly on the sales price, according to Mary Reavey, assessment commissioner for the City of Milwaukee.

In some states, such as New Hampshire, what is termed "chasing the sale" is banned. But it has become commonplace in pockets of Wisconsin, the Journal Sentinel found.

In 24 communities around the state, at least 5% of the new assessments matched a property's selling price in 2013.

One private assessor in Racine County, Kathy Romanak, used the sales price to set the assessed value for a fifth of all properties that sold in the two communities she assessed in 2013.

Of the 92 properties that sold in the Town of Waterford and Village of Rochester last year, Romanak adjusted the values of 18 to match the sales price.

Other similar properties remained unchanged.

"Yeah, that is unfair but that's the rule," Romanak said in an interview. "What's the assessor supposed to do? If you tell (the property owner) 'No,' they're going to fight it and come to the Board of Review and the board will agree with them."

But her theory hasn't been tested in years.

Romanak said she can't recall the last time a homeowner appealed an assessment to the board, a quasi-judicial body typically made up of local officials, citizens and public employees.

By chasing sales, assessors manipulate one of the key measurements the Department of Revenue relies on to determine how well each assessor is doing his or her job.

Setting the value at the sales price makes it appear as if assessors are on target and masks the need for a full update. And the disparities linger until the next reassessment.

The Town of Waterford and Village of Rochester, for example, go seven years between revaluations.

Accurate Appraisals, the company that dropped the value of the Glendale house next to the Fleischmans, had the highest percentages of assessments matching sales prices of the state's three largest firms in 2013. The company assessed 10% of all the properties that sold across the state, but accounted for about 25% of all the "chased sales," the Journal Sentinel analysis found.

Aside from Glendale, Accurate has contracts with about 100 other communities around the state, including Germantown, Bayside, Shorewood and until last year, Brown Deer.

In 2011, the company assessed the values of 26% of the homes that sold in Glendale to exact sales prices.

The statewide average is less than 2%.

Jim Wronski, former longtime assessor for Shorewood, said assessors often take their cue from how much elected officials seem to care about the quality of assessments.

"The more aggressive you are, the more complaints and more heat on you," Wronski said of assessors. "It boils down to what does the municipality admire, welcome and want. The contractor picks up on that: 'What do these people really want me to do and what are they going to pay me?'"

Assessments not so subjective

Conducting assessments is a methodical process, based on measurements and facts such as age of the home, square footage, number of bedrooms and bathrooms, size of garage — more like an algebraic equation than a literary critique.

While assessors are allotted a certain amount of discretion when it comes to determining the overall condition of properties — using poor, fair, average and good, and ranking quality of construction with A's, B's and C's — the most heavily weighted criteria are mostly objective and are plugged into a statistical computer model.

For instance, a bath fixture is typically worth about \$510. A 320-square-foot deck adds \$3,250 to the value. A fireplace: \$3,855, according to 2014 figures for new construction.

Despite the many specific standards for calculations, the Department of Revenue fails to ensure assessors adhere to the approach.

Under state statutes, the department certifies assessors and has authority to revoke their certification for misconduct. State law requires the department to supervise assessors in the "performance of their duties" and to direct enforcement of the laws governing property tax assessments.

Yet the department doesn't acknowledge serious problems with fairness.

"I'm not up on any statistics," said Scott Shields, the director of assessment services, when asked about the chasing of sales. "I haven't heard anything about that."

Officials couldn't say when was the last time that they had revoked an assessor's certification. Records are kept for only 10 years.

"Revocation is a last resort," former department spokeswoman Laurel Patrick, now press secretary for Gov. Scott Walker, wrote in an email earlier this year.

"We don't jump from nothing to revocation. ... The standard for revocation is high."

The department doesn't have the authority to suspend an assessor's certification or impose other lighter punishment, she said.

In 2012, revenue officials received a complaint about Accurate's work in Germantown.

They followed up on the complaint — filed by a software engineer who works for a company affiliated with a competing assessment firm — and found "misconduct" among Accurate's assessors. Department officials cautioned the company's owners for changing values for individual properties following sales, noting that it is in "direct conflict" with rules.

Shields chose not to pursue revocation against Accurate's assessors, citing "no prior instances of this misconduct on file," according to a January 2014 letter to Germantown officials.

Jim Danielson, co-owner of Accurate, said the department's policies and state statutes that call for assessors to consider market value are in conflict and that his company's work did not constitute misconduct.

"Misconduct is me changing my buddy's assessment," Danielson said. "I'm trying to do this right. I'm not intentionally doing anything wrong."

He said state legislators and Department of Revenue officials need to clarify the proper method.

"If you don't change that one property you're violating the law: You're assessing over market value. If you do, you're violating uniformity," he said. "The manual and the laws need to be cleared up. They don't coincide."

Yet Accurate's assessors don't consistently follow that approach. Danielson said they make such adjustments only when property owners complain. So if a property sold for less than the assessed

value and the owner didn't push for a reduction, the value would stay as it was before the sale.

Department officials warned Danielson and his partner, Lee De Groot, to stop making individual changes based solely on market conditions unless they are revaluing the whole neighborhood. Officials promised to monitor Accurate's assessment work in Germantown in 2014.

Nobody in the Department of Revenue told the dozens of other communities that contract with Accurate of the problems found with the company's work.

Problems are longstanding

Concerns about property tax fairness might sound familiar to longtime Wisconsinites.

The Department of Revenue did a study 20 years ago on assessment practices and found Wisconsin's system was widely perceived as unfair by the public and was "in need of substantial change."

Then-secretary of the department, Mark Bugher, anticipated that proposed reforms would meet resistance but said uniformity was critical and the changes were necessary.

"The goal of tax equity is of such central importance that we believe (the reforms) should be vigorously pursued," Bugher wrote in a Dec. 30, 1994, letter to then-Gov. Tommy Thompson.

The study called for consolidating assessment practices, possibly to the county level, to "improve legitimacy by consistently applying more rigorous assessment standards."

"Wisconsin will have to make a choice between a relatively low-cost, higher decentralized assessment system, or a higher cost and more centralized model," authors of the study concluded. "We can't have it both ways."

But the study didn't spur major reforms.

Dale Knapp, research director with the Wisconsin Taxpayers Alliance, said overhauling the assessment system in Wisconsin is a subject that surfaces every 15 or 20 years but soon fizzles.

Knapp suspects one of the reasons it doesn't gain steam is that most residents don't realize the extent of the problems. His Madison-based nonprofit research organization fields calls every day

from taxpayers. While people complain about their property taxes, they don't understand how they work and are unaware of the fairness issues.

"The vast majority are just confused by the whole system," he said.

As it is, standardization is a long way off. While the Department of Revenue has attempted to improve oversight by encouraging municipalities to use standardized contracts and requiring additional and electronic reporting by assessors in the last few years, assessors statewide continue to struggle to get it right, and taxpayers are paying the price.

Consider R&R Assessing Services, which has 33 contracts across the state, including several in Oconto and Shawano counties. In its analysis of municipalities with 20 or more sales, the Journal Sentinel found the company's assessments — by the Department of Revenue's definition — were "poor" in three of four communities.

Same goes for Riglemon Appraisal Services, which has more than two dozen contracts in Adams, Sawyer, Wood and other counties. The company's assessments in nearly 75% of communities had a "poor" rating, according to the analysis.

Claude Riglemon, owner of the company, said he knows his numbers don't look good. He blamed the problem on low sales prices from the depressed housing market coupled with reluctance by village and town leaders to spend money on revaluations.

"They balk at the cost," he said. "Meanwhile this gap (in assessed values vs. market values) gets wider and wider."

Sixteen percent of Accurate's municipalities with 20 or more sales are ranked as having poor assessments.

The department's definition of "poor" stems from assessors having a wide difference between assessed values and sales prices. Essentially, the assessors are missing the mark and the assessments are not uniform. In those communities, 20% or more of the taxes are being paid by the wrong people. Some are paying more and others are paying less than their "fair share."

Robert Strauss, an economics professor at Carnegie Mellon University in Pittsburgh and a national expert on property tax assessments, said there is no reasonable excuse for an assessor to be off by 25% or more in either direction for residential properties.

"That's a 50% range," Strauss said. "He or she should be fired."

Strauss did a national study in 1998 that found Wisconsin had the 41st worst record in the country for uniformity.

Those in the field note that assessing a property is not like going to the grocery store and buying a bag of rice, where everybody pays the same price. Even condos with the exact same assets will sell at slightly different prices. For example, the owner may need to sell quickly; the buyer may be desperate.

But the goal is to be as close as possible to actual market value. An overall number within 10% of market value — above or below — is considered "good" under department standards.

Amie Trupke, a property tax attorney who represents municipalities across Wisconsin, said poor performance and lack of uniformity are concerns but that when considering appeals, the courts pay more attention to the individual property in question.

"I don't think it's black and white," said Trupke, of Madison-based Stafford Rosenbaum. "There is a conflict ... It's a gray area when there's a great shift in the market. There are legitimate arguments on both sides."

Trupke said property owners ought to regularly monitor the sales in their neighborhoods and that the burden is on them to object if they don't agree with their assessed values.

"If the neighbor is that concerned, the neighbor has the opportunity to challenge his assessment as well," she said.

'It's a little game we play'

Wauwatosa resident Anthony Aveni pays attention to the values in his neighborhood and sees himself as an activist.

"I'm aggravated and am constantly beating them back," he said of local officials collecting taxes.

Aveni complained about the \$251,500 assessed value of his house on Church St. in 2012.

"It's just ridiculous," Aveni said of the assessment. "It's a mouse house. It's around 1,000 square feet and has no historical value."

Aveni said he called the assessor and argued for the value to be lowered.

"It's a little game we play," he said. "They over-assess, I go complain. I don't just roll over."

The assessor looked for justifiable reasons, tinkered with the basement square footage, Aveni said, and dropped the value 14% to \$216,300.

"He may have found a mistake or just figured 'I have to shut him up,'" Aveni said of the assessor.

The cut saved Aveni \$646 on his tax bill.

It was a maintenance year for Wauwatosa, and Aveni's neighbors' assessments remained unchanged.

Their tax bills went up.

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Taxing New Homebuyers to the Max

Tom Larson | March 11, 2019



In addition to facing a long list of fees and taxes upon the purchase of a home, new homebuyers often face an automatic increase in property taxes based upon their purchase price. In fact, homebuyers have come to expect that their assessed value will be immediately adjusted to the sales price for the next assessment period after closing. However, using the sale of the home as the trigger for increasing the assessed value is problematic, for both legal and public policy reasons.

Background

Wisconsin's constitution requires all property tax assessments to be assessed uniformly. Specifically, Article VIII, Section 1 states, "The rule of taxation shall be uniform" This language, known as the "uniformity clause," was inserted in the constitution in the 1800s to prevent state and local lawmakers from giving preferential treatment to some property owners over others. As the Wisconsin Supreme Court has recognized, the purpose of the uniformity clause is "to protect the citizen against unequal, and consequently unjust taxation." See *Weeks v. Milwaukee*, 10 Wis. 186, 242 (1860).

To ensure property assessments are accurate and fair, state law requires municipalities to maintain the assessed value of each major class of property within 10 percent of fair market value once every five years. When assessed values fall outside this acceptable range, assessors are supposed to perform complete revaluations of the properties, which require a closer examination of each property to make sure the information on the property is accurate and the value reflects current market conditions.

Many communities, however, do not perform regular revaluations. Some do it every few years, while others wait 10 years or longer. Milwaukee, for example, performs citywide assessment revaluations every year, which include an analysis of sales in the previous year and make any necessary adjustments. Rather, it is common for communities to perform regular "maintenance" on their assessments, which includes making adjustments to individual properties based upon a recent sale or remodeling project such as an addition, new garage or bathroom remodel.

Chasing sales violates the uniformity clause

According to Wisconsin Department of Revenue (DOR) guidelines and rules, basing the assessment solely on the recent sale of a property, referred to as "chasing sales," violates the uniformity clause. Specifically, the DOR's guidelines state, "[s]ingling out specific properties as a result of a sale during a maintenance assessment is in direct conflict with the Wisconsin Property Assessment Manual. The practice results in non-uniform assessments."

Although the DOR prohibits the practice of chasing sales, assessors regularly increase the assessed value of property based on a recent sale. In a sampling of 24 communities around the state in 2014, an analysis by the *Milwaukee Journal Sentinel* found that at least 5 percent of the new assessments were identical to a property's selling price. In Racine county, for example, the assessor admitted to using the sale price to establish the assessed value for 20 percent of the properties that sold in two communities she assessed.

When assessors adjust the value of individual properties based on market conditions without adjusting the values of all other properties in the neighborhood or community, the properties are not being assessed fairly or uniformly. If all property is assessed based upon the same market conditions and the same methodology, then all property owners are paying their fair share even if all the properties are over-assessed or under-assessed.

While the sale of a property is important information to be considered in the assessment, the uniformity clause prohibits the sale from being the sole basis for the assessment. Other factors related to the sale must be considered, including days on market and sales of other comparable properties in the neighborhood.

To stop assessors from employing the practice of chasing sales, Wisconsin should follow the lead of states like New Hampshire and Michigan, which specifically prohibit chasing sales by statute. If nothing is done to prevent this practice from continuing, new homebuyers will continue to be harmed by paying more than their fair share of property taxes.

Stopping the practice of chasing sales is one of the top legislative priorities for the WRA during the 2019-20 legislative session.

Tom Larson is the Senior Vice President of Legal and Public Affairs for the WRA.

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- Exhibit 6: BOR Meeting Transcript (only pages 144-177; remainder of the Transcript incorporated by reference)

1 newcomer how the process works. And yeah, I
2 realize there is a lot of good that comes from
3 our tax dollars here, too, so I have young
4 kids, and obviously we are -- I want to pay
5 fair share, too, so as long as it has been
6 determined that it is fair, we are okay with
7 that.

8 MR. HOFHINE: Great. Thank you so much.

9 MR. BARRY: Thank you. Do I need to
10 sign?

11 CITY CLERK SETTE: Okay.

12 MR. BARRY: Thank you.

13 MR. HOFHINE: Good luck with your house.

14 (Witness excused.)

15 MR. HOFHINE: Everybody okay. Anybody
16 need a quick break?

17 MS. BOURBULAS: This has been --

18 MR. HOFHINE: 20 years, the longest
19 meeting in how many years.

20 MR. CARROLL: By far.

21 MR. HOFHINE: Is everybody good? All
22 right.

23 CITY CLERK SETTE: Kevin Spexarth. Is
24 it Spexarth?

25 MR. SPEXARTH: Sorry to be the last one.

1 Sorry to keep you this long, but we appreciate
2 all the work you do for the City. And in
3 preparation of kind of talking with you guys
4 quickly.

5 MR. HOFHINE: Do we need --

6 CITY CLERK SETTE: Let me do -- if you
7 could raise your right hand?

8 KEVIN SPEXARTH, SWORN

9 MR. SPEXARTH: In preparation of talking
10 with you kind folk, I prepared just an
11 analysis documents, an excel spreadsheet. I
12 will explain it quickly.

13 This is the information I gleaned from
14 the assessor data available online as well as
15 the property tax records. Admittedly I have a
16 day old at home, and I was doing this very
17 late, and an error I noticed just as I was
18 sitting is on the first page, line 1, top is
19 the subject property. My formula did not
20 carry through, so I have handwritten it in
21 there so I apologize for that inconsistency.

22 So what I have for you, the first -- the
23 tables are identical, and each table
24 highlights a different aspect of the table
25 that I want to chat with you guys about.

1 The -- after those tables is a map of
2 kind of the downtown Cedarburg area, and then
3 after that, are several pages of pictures.
4 The one on page 2 at the bottom is my
5 property. Page 3 is some interior shots I can
6 share the color photos because I was not going
7 to pay the printer to do color copies as many
8 we needed, and then after that are properties
9 in the downtown area which I thought were
10 comparables related, and I will mention in due
11 course as we chat.

12 I think probably from your perspective
13 after sitting here for the last two-and-a-half
14 years listening to constituents and looking at
15 my objection form, it may seem like I had a
16 sale last year, and I am requesting that the
17 Board not assess me at that value which may
18 seem odd. And in my research and kind of
19 looking into this a little bit more, I looked
20 at the Wisconsin Revenue Handbook which Tracie
21 had directed me to. In that handbook, the
22 assessment should be based on the best
23 information available, recent sales, subject
24 and comparable properties, building permits,
25 previous versions. That's page 18. A full

1 valuation includes on-site inspection,
2 interior and exterior, measuring and listing
3 all buildings, taking photos and sketches of
4 buildings, page 16.

5 On the wonderful inserts that were
6 included with the assessment documents that I
7 received from the City from Grota Appraisal, I
8 don't have copies for you, I apologize, I
9 think my understanding of the revaluation as
10 stated in here to correct inequalities within
11 a class of properties. Those values will be
12 made as of January 1st, 2022. And it states
13 in here, my duty and only concern is to assign
14 fair value to each property that is in line
15 with current market value and uniform with
16 other properties. The best evidence is
17 conventional sale of comparable properties.

18 So in getting this, and I think the
19 gentleman who spoke on the phone three
20 speakers before you is -- I am going to build
21 upon his -- what I gleaned from him is just
22 sort of oddness that I perceived when looking
23 at the values. And this is hard for me -- I
24 have -- no offense to the assessors, they do a
25 wonderful job. They have a lot to do. Please

1 don't take anything as a personal attack. I
2 am sure you have thick skin after sitting
3 through all of these meetings with
4 constituents.

5 So with that said, so when I look at it,
6 I am looking at chart 1. My property is that
7 N667 Jefferson at the top there. I am
8 assessed at 228,800 after a slight adjustment
9 Judy made for me at the end of May. That
10 comes out to a square foot price of \$245 a
11 square foot. Then in looking at -- as I am
12 out with my dog walking around, some of the
13 houses I walk by and say, that is a two-story.
14 That looks like my house. It is a similar
15 property. It is downtown. It is close. It
16 looks in relatively the same shape as mine.
17 Mine is a 100-year-old house. There is a lot
18 of old houses in downtown Cedarburg. They are
19 in my eyes kind of comparable.

20 And so looking at that 2456 out. On my
21 street, the first cluster of things on
22 Jefferson and Tyler is on the corner, a Tyler
23 address. And give you perspective on the map
24 view. There is an A and that's my wife we
25 share locations with each other. That's the

1 location of my property approximate. And so
2 that -- I am being assessed at well above some
3 of the other price per square footage on my
4 block. Moving over three to the west onto
5 Mequon and the Bridge and Tyler, again, 192,
6 210, 168 a square foot. Going over Riveredge,
7 another block closer to downtown, again,
8 similar properties, and I don't think I need
9 to direct you to every property here, but I
10 mean they are in this photo book. Again, they
11 are in the 100s or low 200s.

12 Going across the river to St. John,
13 that's the road just I guess north of the Java
14 House, I guess Bridge up there. Again, just
15 square footages are low. Center is down by
16 the bike path and public library, again low.

17 So on my initial glance, the revaluation
18 is supposed to be a fair -- we have not done
19 this in 16 years. I just moved here. I knew
20 what I was buying into. The market is hot.
21 You are revaluating, but my understanding is
22 it is supposed to be revaluation so everyone
23 is on the same playing field.

24 And if you go up 35 percent, 34 percent
25 is the average, then your property taxes are

1 going to stay the same. Great. No big deal.
2 I don't care. When we deviate from that, that
3 is when my concern is coming into play of, all
4 right, well, now I am being assessed more
5 which now on chart 1, go over to the third
6 column from the right, percent increase
7 assessment based on the 2021 data to the 2022.
8 So you can see I am being reassessed
9 approximately 43 percent more year over year.
10 Following that down in the 30s, 35, 30, 31,
11 32. Honestly I would not be here if it was
12 30, 31 because that is what everyone is. So
13 it is not worth my time to be away from my new
14 son to argue with you guys over a couple of
15 hundred dollars.

16 So that's where I am coming from. And
17 what I just thought I feel like I stick out of
18 all the comparables that I have identified.
19 And I think, based on my reading of state law
20 and trying to educate myself on revaluation
21 and reassessment using those documents, that
22 the assessor's valuation of my property does
23 not conform with the uniformity clause of
24 Section 1 Article 8 of the Wisconsin State
25 Constitution. The relevant part states that

1 the rule of taxation shall be uniform, but the
2 legislature -- it goes on -- but really the
3 key is the rule of taxation must be uniform.
4 And that has been supported by several cases
5 in the law.

6 So I don't feel that my assessment has
7 been -- is fair in lieu of all the comparables
8 because they have not, in my opinion, been
9 assessed uniformly with me.

10 There is case law, there was a Noah's
11 Ark case, I will read a quick passage. I
12 don't know if I need to state the citation for
13 the record, but the case law has established
14 that under the uniformity clause, the taxpayer
15 may challenge the assessment of his or her
16 property even though that assessment is based
17 on the fair market value if assessments of
18 other taxpayers are based on undervaluation of
19 their property.

20 Court in another case, Rosen, went in to
21 say a taxpayer may establish a uniformity
22 violation by showing that the assessment of
23 comparable properties is significantly less
24 than that of the taxpayer's property even if
25 the taxpayer's assessment is properly based on

1 a recent sale. Pretty close to my situation.

2 So why am I going to claim that? I
3 think there was a different methodology
4 applied to the assessment of my property
5 versus what I am seeing as comparables in my
6 photo log and in my charts. My property is
7 obviously -- assessment is based off of my
8 2021 sale. However, it doesn't seem that my
9 recent sale, which would be a comparable to
10 the properties that I am claiming are
11 comparable to me, have accounted for my sale.
12 That was roundabout way.

13 But for instance, I don't know if the --
14 on Center Street, the second clump of product
15 -- properties there on my chart, all their
16 assessed values are sub 300 and that just
17 seems to me that -- I mean, there was a -- I
18 am at a 7 -- I am on a similar size property,
19 similar square footage, to be assessed 130,
20 \$125,000 more seems a little odd to me.

21 So that being said, so chart 2
22 highlights what I thought in going through all
23 the data were the highlighted addresses were
24 the ones that I thought were most comparable
25 to mine. The others close and give context,

1 but I thought a lot of these properties were
2 similar. For instance, jumping into Riveredge
3 properties, they are seeing -- there is an
4 anomaly there in the Riveredge, but the right
5 hand highlights are the percent increase of
6 the assessment, and next to that are the last
7 sale date. And so you can see my property, 43
8 percent increase sale price last year next to
9 ones no data available. No sale recent. Next
10 two within 2018, we are up to 45 percent. The
11 ones on Mequon and Bridge, there is no kind of
12 in the last five years sale data so they are
13 all priced in that sweet spot of 30, 35
14 percent increase for the assessment.

15 Moving down to Riveredge, there is two
16 that -- that one on Riveredge is an anomaly
17 because they sold it, renovated it, and then
18 sold it for 499 on January 3rd of 2022 which
19 is outside of January 1, 2022.

20 But moving on down, St. John, you can
21 kind of see two recent sales which were
22 elevated relative to everyone's 30 to 35
23 percent. The same thing with Center, no sales
24 in the last couple of years, so there was no
25 substantial increase there.

1 And so that taken when I called Judy to
2 talk to her during open book, we talked about
3 a few of these properties, I forgot which ones
4 off the top of my head, but I remember
5 mentioning a Center address, one of the ones
6 at the bottom, and she kind of indicated and I
7 don't quote her, she is not here, and I don't
8 recall the conversation, but it seemed like
9 she was taking the grades of the properties as
10 they were because she had no data. Which
11 that's what the assessor has. But I feel like
12 my sale means something to those properties.
13 I don't know if that has been accounted for
14 because there is no increase there.

15 And so I don't -- I think the assessment
16 is wrong because these properties haven't been
17 using the best information available to them.
18 The Court held that in absence of recent sales
19 of a property, the sale of the reasonable
20 comparable property is the best information to
21 work with market value and there is factors
22 that they consider.

23 There is another case, U.S. Oil. The
24 best information is market value of a recent
25 sale of a property at issue. If we are

1 looking at the Center ones, there is no recent
2 sales of those properties. If there is no
3 such recent sale, the assessor must use recent
4 sales of reasonable comparable properties
5 which I think would be mine.

6 And if absent of all of that, then you
7 would do I guess the Court in absence of
8 recent sale and the assessor consider all
9 factors collectively and a baring on the value
10 to determine the market fair value.

11 I will try to be shorter because I am
12 just rambling. Then moving on to chart 3,
13 this is just kind of highlighting part of the
14 conversation with Judy when I talked to her,
15 she asked me what I would list my property if
16 I were to sell it. I said, I bought mine for
17 \$457. I just know of the January 3rd, 2022,
18 down two blocks over for 499. I mean it is
19 going to be in the 4s. So that got me
20 thinking of was that same question that Judy
21 asked me asked for these properties? And here
22 I highlighted properties that, again, are -- I
23 think are comparable to me, and their value is
24 substantially lower than me.

25 The Delta T percent T is how much my

1 property is valued over that property. So for
2 instance 641 Jefferson, third, fourth from the
3 top is about 30 percent more than mine, and
4 there is quite a bit of this 30 to 40 percent
5 difference in values.

6 So that was sort of why I wanted to come
7 talk to you and get more information hopefully
8 from the assessor, kind of put forth sort of
9 my objection. And I don't know if I drowned
10 you all out this late with numbers, but I
11 apologize.

12 MR. HOFHINE: Thank you for your --
13 thank you for your statement and for your
14 information. It is very impressive.

15 Is there questions from the Board about
16 what we just heard.

17 MR. CARROLL: A heck of a lot of effort
18 doing this. Amazing.

19 MS. BOURBULAS: Yes.

20 MR. CARROLL: Yes.

21 MR. SPEXARTH: I think -- we enjoy
22 living here, we only lived here for a year,
23 but I feel like -- I need to say my piece and
24 sort of -- if nothing comes out of this, I
25 hope, I am going to talk to my City council

1 member, but I wanted to make sure Cedarburg is
2 -- Grota has been the assessor probably for a
3 very long time, but I want to make sure
4 everything is right because I feel -- and
5 hearing the guy on the phone call, very
6 similar situation it seemed like. His
7 property recently sold, but his neighbors
8 didn't increase as much as him, so it isn't --
9 I feel like something just felt off to me.

10 MR. CARROLL: Don't sell yourself short.
11 You put in a lot of effort to prove your point
12 and you made some very good ones.

13 MR. HOFHINE: Questions?

14 MR. CARROLL: How do you differentiate
15 the fact that you paid 457 for it and it is
16 assessed at 427, you are stuck between the
17 horns of a dilemma. Either you will now have
18 to acknowledge that you overpaid, and no one
19 likes to do that, that's against human nature,
20 or you say, keep your mouth shut. I am not
21 being taxed as highly as I could be. How do
22 you explain that? And on top of that, you
23 want to reduce the assessment down to 100 plus
24 thousand less than you paid for it.

25 MS. BOURBULAS: One more thing to add,

1 you did 22,500 worth of improvements to the
2 house; is that correct?

3 MR. SPEXARTH: Correct.

4 MS. BOURBULAS: Okay.

5 MR. SPEXARTH: I felt that, yeah, I paid
6 for -- the market was hot. My wife and I just
7 had our first born in an apartment. There
8 were personal circumstances that went into our
9 decision to buy and pay the price we paid. Do
10 I think I got a deal, no. Do I think I got
11 killed, no. Do I think I got not the greatest
12 deal, probably not, but that was the
13 situation.

14 I think my perspective from when --
15 talking to Judy when I talked to her is she
16 felt maybe -- just felt like she thought
17 things were a bit inflated.

18 And so I know when we assess fair market
19 value, there is a lot of considerations paid,
20 and if she thought you overpaid a little bit
21 so be it, that's her opinion and that's what
22 it is. And yes, we did do improvements, about
23 \$20,000 worth, but I did not think those
24 justified the increases that showed up
25 compared to other properties.

1 And with the -- the assessment, the
2 value that I am asking for, honestly it was --
3 I looked at the price per square footage and I
4 thought 200 was kind of in the middle of
5 everything. I had the \$20,000 of
6 improvements, so maybe I am not as low as the
7 low guy, but I am not as high as the high, and
8 in the middle there. Maybe I shoot myself in
9 the foot, but yeah.

10 And I guess I struggle with seeing
11 values, the Center Street really concerned me.
12 The total assessed is \$260,000, 276, 296, 237,
13 291. Those are all properties that look like
14 they are relative good upkeep. Heart of
15 downtown Cedarburg. And for me to think so if
16 my -- if I bought at 457, I am being assessed
17 as 427. Okay \$30,000, so maybe the fair
18 market would be 30,000 on top of it. Maybe
19 they are at 330,000 according to this data.
20 That still seems super low in this market. I
21 have not seen a house go for 330 in a long
22 time especially late last year, even if you
23 add \$100,000 improvements, and then you are
24 finally at mine, my value, which I don't
25 know -- if no one knows, no one has been in

1 those houses for many years, but \$100,000 is a
2 lot of money. You can do a lot of things with
3 \$100,000. So just doing that kind of quick
4 mental math did not really make a lot of sense
5 to me.

6 MR. CARROLL: I did not hear that last
7 part.

8 MR. SPEXARTH: Did not make sense to me.

9 MS. BOURBULAS: I will add a comment.
10 You guys pay \$22,500 for a bi-fold door and --
11 a 100 doesn't go very far. Just as an aside.

12 MR. SPEXARTH: Honestly, those
13 improvements -- yeah, there is a picture of
14 them in here. We took -- we reduced the size
15 of the master bedroom to put in bi-fold doors
16 because there was an armoire that the last
17 owner had, so we needed closets. And then we
18 took away a landing in the closet and put in
19 a -- slam this bathroom in. Basically you
20 wash your hands here and do your business back
21 there. There is no other room to move. So it
22 was not huge improvements, there were some
23 improvements, but yeah.

24 MR. HOFHINE: Any other questions for
25 the Board at this time?

1 We will hear from the assessor now.

2 Thank you, Kevin. We appreciate this.

3 THE CITY ASSESSOR: I have just one
4 question for you on the report that you had
5 given us here, specifically looking at chart
6 1. And I just picked a random property, so I
7 am looking at the fourth entry down N641
8 Jefferson. And if I go over to the right, the
9 dollar per square foot amount is 224.04,
10 right?

11 MR. SPEXARTH: Yes.

12 THE CITY ASSESSOR: So is that -- are
13 you taking the just total assessment divided
14 by the square feet of the house to calculate
15 that? That's what it looked like to me.

16 MR. SPEXARTH: Yeah. I hope you are
17 asking, I don't -- I hope I did not screw up
18 that math.

19 THE CITY ASSESSOR: Okay. That's the
20 only question I had.

21 Let me get myself together here.

22 So what I have handed out here for your
23 consideration is two different documents, the
24 first being the property record card for the
25 subject property. The subject property is

1 located at W60 N667 Jefferson Avenue. The
2 current assessment is \$427,800. The home sits
3 on .2 acres of residential land. The home
4 itself was built in 1892. It is a two-story
5 old-style single-family use, three bedrooms,
6 two-and-a-half bathrooms. A little over 1,700
7 square feet on above-grade living area, and we
8 do have the property listed in very good
9 condition. So it -- and then we also had a
10 detached garage of 22-by-28 that we have
11 allocated about \$16,900 to.

12 If you flip the page to the second page
13 of this document, you can see the sales price
14 history on this home. It sold for 290 in '03,
15 306 in '04, and the most recent sale was May
16 -- not May. March of '21 for \$457,000. And
17 like reported there, was about \$18,000 put
18 into the home recently for a closet and a half
19 bath and some foundation repair and drain tile
20 which we don't consider for the assessed value
21 or adding value for that.

22 Turn or look at the second document
23 within this packet with the heading 2022 sales
24 comparison. I provided three comparisons and
25 then the sale of the subject as well. So

1 comparison 1 is the sale of subject property
2 at 457,000 in March of '21. Comparison 2 is
3 located at W53 N565 Highland Drive. That sold
4 for 500,000 in December of 2020. That sits on
5 a fairly similar sized lot, a little smaller
6 8,200 square feet, but close. The home is
7 bigger at 2,168 above grade. Relatively the
8 same age at 1905. Has two full baths, one
9 half bath, but it is in excellent condition.
10 That's one of the major adjustments we made.
11 It is in much better condition compared to the
12 subject, so we made a -- about a negative
13 \$60,000 adjustment for that condition.

14 So again, looking at all the adjustments
15 we have made for the differences between the
16 comparison and the subject, it is indicating a
17 market value for the subject of 493,800.

18 Comparison 3 is located at W59 N445 Hilgen
19 Avenue. That sold for 315,000 in August of
20 2021. It is a much smaller home, 1200 square
21 feet. Only one bathroom. A little bit
22 smaller lot, and not quite as good of
23 condition, listed in good condition, not very
24 good like the subject.

25 So again, working off the time adjusted

1 sale price and considering the differences in
2 physical characteristics between this
3 comparison and the subject, it is indicating a
4 462,400.

5 And finally on page 3 of this document,
6 comparison 4 is located at N56 W6539 Center
7 Street. Sold for 392,000 in August of 2020.
8 So this is another old style home, has a
9 little more design quality to it than the
10 subject. It is of similar size and in good
11 condition over all, so a little bit
12 substandard condition compared to the subject.
13 Again looking at the time adjusted sale price
14 and all the reasonable adjustments indicating
15 a market value for the subject of 476,200.

16 So we really have a fairly tight range
17 if you are looking at the comparables
18 somewhere around 480,000 seems to be what
19 these three comparables are producing which
20 winds up with the recent sale of the subject
21 of 457,000 in March of '21. Again, time
22 adjusted it would come 497,6.

23 So again, we have tier 1 information
24 from Markarian hierarchy, the sale the subject
25 best indication of what the property is worth.

1 We have tier 2 information which would be
2 sales of similar homes that support
3 reassessment as well, so I believe both of
4 those should be considered.

5 Just wanted to let the Board know there
6 was some question about different -- different
7 methodology or a different approach to the
8 valuation of this property compared to others.
9 We built an assessment model to replicate the
10 recent sale prices and used that model to
11 assess all the properties throughout
12 Cedarburg. So are there different
13 considerations because of different physical
14 characteristics, age, condition, design,
15 location, etcetera? Absolutely. But the same
16 assessment model was used to assess this house
17 as it was the other homes throughout the City.

18 And then lastly, with the report that
19 was given by the property owner tonight, I
20 guess I have just a little bit of heartburn
21 with this just because we are combining the
22 land value and the improvement value and then
23 just simply dividing that by the total square
24 footage.

25 Land values are going to vary depending

1 on location and size. I don't believe that's
2 considered in here or identified. Same with
3 condition of properties. Condition of
4 properties certainly makes a large difference.
5 We are seeing properties that have been
6 remodelled sell for premium compared to other
7 type of property and in a substandard
8 condition. Doesn't consider attachment. We
9 could have a house with large decks and
10 porches compared to houses that don't have
11 those type of attachments. Different
12 amenities, different aged fireplaces, things
13 of that nature.

14 So while, you know, while there is a lot
15 of data here in this report, I don't think
16 that it would conform to what assessors have
17 to consider or all they have to consider as
18 directed by the Wisconsin Property Assessment
19 Manual.

20 That's all I have for now.

21 MR. HOFHINE: Okay. Great. Thank you
22 very much.

23 Any member of the Board have questions
24 for the assessor?

25 MS. BOURBULAS: I do not.

1 MR. CARROLL: No.

2 MR. HOFHINE: Julia?

3 MS. OLIVER: No.

4 MR. HOFHINE: Sir, do you have anything
5 else to add from --

6 MR. SPEXARTH: May I ask questions as
7 well?

8 MR. HOFHINE: Sure.

9 MR. SPEXARTH: To the assessor?

10 MR. HOFHINE: Sure.

11 MR. SPEXARTH: So again, my objection is
12 on the uniformity clause, and you have
13 properties here on this sheets that -- I was
14 257, so it is -- and so my question is, I know
15 you talked about tier 1 satisfied for my
16 property. Yeah. I had a sale. Tier 2,
17 recent sales on this chart.

18 Does the model that you computed the
19 rest of the sales for factor in those type of
20 comparables to what I have identified as what
21 I believe are comparables? I guess getting to
22 my point, would I be able to kind of pick one
23 of these out that I think is comparable, slide
24 it in to the subject property, and these
25 values are going to be -- these types of

1 properties are going to populate?

2 THE CITY ASSESSOR: So if it is recent
3 sale in the City of Cedarburg, right,
4 essentially what we could do is we could use
5 that sale in that report and it is going to
6 produce, you know, obviously different figures
7 because there is going to be different
8 physical characteristics for that comparable
9 property. So I feel that those comparables
10 are the best comparables for your property,
11 and again, I feel that they support the
12 current assessment.

13 MR. SPEXARTH: Sure.

14 MR. HOFHINE: And the model that you use
15 is uniformly used with every property of
16 similar like of residential properties, the
17 model is uniform. It is used for all
18 residential properties in the City of
19 Cedarburg?

20 THE CITY ASSESSOR: Yes.

21 MR. HOFHINE: So it is uniform in that?

22 THE CITY ASSESSOR: Absolutely. We
23 don't have the two or three or four different
24 models. We just have our one model that we
25 use.

1 MR. SPEXARTH: And my property was part
2 of that model?

3 THE CITY ASSESSOR: Yes.

4 MR. SPEXARTH: Okay. I would -- I would
5 comment that, for instance, if we took this
6 comparable that you said we have for my
7 property, and instead of mine being the
8 subject property, we inserted, for instance,
9 towards the bottom of my spreadsheet N576470,
10 which is a slightly larger house, looks like a
11 smaller property, coming in at 237,600, and
12 you put that side by side with my house which
13 is a little bit smaller in size and larger in
14 property, as well as these other comparables
15 here, I have a hard time consolidating that in
16 my head that that is the center property at
17 237,600 is accurate.

18 It is not a question. It's an
19 observation of my opinion.

20 And to your point, Assessor, on the
21 square foot of the total, yes, it is factoring
22 in the land value. I just didn't have time to
23 mentally think about how to do that.

24 MR. HOFHINE: Okay. Thank you. Was
25 your question answered by the assessor?

1 MR. SPEXARTH: Yes, it is. It is good
2 to know that there is a model that is uniform
3 if that is truly the case. Again, it would --
4 again, as I just sort of talked about, if I
5 was to sub one of these subject properties
6 here and they would be comparable to these
7 other ones of why those properties are
8 assessed so much lower than mine with these
9 comparables here. Because even though the
10 model is uniform, if those other properties
11 are not being assessed with the same uniform
12 data, I don't think that's uniform.

13 And maybe -- I am not probably helping
14 my case, I know this is a quasi judicial
15 process, but maybe when you print off the
16 sheet for all of these comparables, they do
17 not include my property as a comparable or
18 these other properties. But it just seems so
19 far off to me.

20 MR. HOFHINE: Thank you for your
21 comments. We appreciate it very much.

22 Are there any questions for the assessor
23 or the property owner by the Board?

24 Does the assessor have anything in
25 addition to provide?

1 THE CITY ASSESSOR: No, not at this
2 time.

3 MR. HOFHINE: Thank you. Sir, do you
4 have anything else?

5 MR. SPEXARTH: I do not.

6 MR. HOFHINE: I am going to then close
7 the discussion part of the meeting for this
8 specific property, or the evidentiary part of
9 the hearing where providing evidence, and we
10 will move into discussion with the Board if
11 the Board has questions or comments or chooses
12 to make a motion based on everything they have
13 heard. Or if the Board has questions, but the
14 questions are with the Board?

15 MS. BOURBULAS: I have no questions.

16 MR. HOFHINE: Mr. Carroll?

17 MR. CARROLL: No.

18 MS. OLIVER: I would like to make a
19 motion to upholding the assessor's evaluation.

20 MR. CARROLL: Second.

21 MR. HOFHINE: We have a motion and a
22 second to uphold the assessor's evaluation as
23 correct.

24 Would you, Tracie, be able to do a roll
25 call?

1 CITY CLERK SETTE: I sure will.

2 Mary Kay Bourbulas.

3 MS. BOURBULAS: Yes.

4 CITY CLERK SETTE: Julia Oliver.

5 MS. OLIVER: Yes.

6 CITY CLERK SETTE: Bob Carroll.

7 MR. CARROLL: Yes.

8 CITY CLERK SETTE: Eric Hofhine.

9 MR. HOFHINE: Yes.

10 CITY CLERK SETTE: All right. It is
11 unanimous.

12 MR. HOFHINE: Thank you very much for
13 your time tonight.

14 MS. BOURBULAS: Kevin, thank you. It
15 was a lot of work that you put through in
16 this, and it is, you know, a very complicated
17 -- it is -- I wish every house was an apple,
18 right? If every house was a red apple, it
19 would make it so much easier.

20 MR. SPEXARTH: We are off the record
21 now?

22 MR. HOFHINE: No, the meeting is still
23 going.

24 MR. SPEXARTH: Okay. I will gauge my
25 comments then. I think my -- my concern, I

1 think you probably can grasp it from my
2 general perspective is very similar to that
3 gentleman who was on the phone a couple of
4 calls ago, and seeing your recent sale here in
5 Cedarburg is substantially influenced your
6 assessment compared to your neighbors who have
7 not sold seems out of the spirit of this
8 revaluation City of Cedarburg has taken
9 because these questions come up of why am I
10 all of a sudden assessed more because I had a
11 recent sale? It seems to be a penalty to
12 recent people who move here and it seems like
13 a benefit for those who remain.

14 MR. HOFHINE: I think your point -- we
15 appreciate your point for sure, and as we have
16 mentioned earlier in the meeting, there has
17 not been a reassessment in the City for 17
18 years, so things change over time. We -- the
19 City did retain Grota to undertake the
20 assessment and use a uniform method that was
21 agreed upon that falls within the parameters
22 of the State statutes and use their
23 methodology to every house in the City of
24 Cedarburg.

25 But we appreciate you coming here today.

1 It sounds like Mr. Grota mentioned that there
2 were about 150 people that after they received
3 their assessments came and chatted, and we
4 have had five people here tonight that wanted
5 to make their point further. And the State
6 statutes if you are -- the limitations of what
7 the Board is actually able to do with the
8 presumption is that the assessor is correct.
9 And the burden is on you, and if you -- you
10 provided a lot of information. We appreciate
11 it.

12 There are additional measures everybody
13 is allowed to take if they really disagree, so
14 we appreciate your time and patience here
15 tonight and appreciate your thoughts.

16 MR. SPEXARTH: Thank you for your time.

17 MR. CARROLL: You made some good points.
18 It is hard to -- it is hard to reconcile the
19 apparent difference in appraisal assessment
20 for house that has recently been sold versus
21 ones that have not been. I appreciate that.
22 It goes back to a sense to the function of an
23 appraisal, and an appraisal of a house that's
24 recently sold has one bit of information to
25 the equation that the appraiser doesn't have

1 when he is dealing with houses that have been
2 sold and that is a recent purchase price which
3 presumably is an open transaction between two
4 unrelated people, both knowledge of the facts,
5 and nobody under any undue pressure or things
6 like that.

7 So that seems it might skew the values
8 to you, but that in and of itself is not
9 usually enough to overcome the presumption of
10 accuracy that the assessor has.

11 MR. SPEXARTH: Especially at this level.
12 I am sure at the next level on the appeal is
13 -- that would open up more into this uniform
14 model than what exactly goes into the
15 properties. But I understand the constraints
16 that the Board is under. And if anything,
17 like I said, it was just you guys are members
18 of the community and understanding this
19 process, and I hope at least some of the
20 things I said kind of not open the eyes but
21 just see some things that maybe look different
22 to the constituents.

23 MS. BOURBULAS: I can tell you that we
24 all do understand. We are all property owners
25 in Cedarburg.

1 MR. SPEXARTH: Thank you very much for
2 your time.

3 MR. HOFHINE: Thank you.

4 (Witness excused.)

5 MR. HOFHINE: Moving on, is there any
6 additional points of business that we might
7 need to consider.

8 CITY CLERK SETTE: No, I have no
9 additional points for tonight.

10 MR. HOFHINE: Nobody else on the
11 schedule?

12 CITY CLERK SETTE: No.

13 MR. HOFHINE: Can we have a motion to
14 adjourn?

15 MR. CARROLL: Yes, I have a motion to
16 adjourn.

17 (Crosstalk.)

18 MS. OLIVER: Second.

19 MR. HOFHINE: Could we have a second to
20 adjourn?

21 MS. OLIVER: Yes.

22 MR. HOFHINE: All in favor.

23 ALL MEMBERS: Aye.

24 MS. BOURBULAS: And we will adjourn sine
25 die, not to meet again.

1

* * *

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(Conclusion of record at 9:50 p.m.)

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1 STATE OF WISCONSIN)

2) SS:

3 OZAUKEE COUNTY)

4 I, Lisa Balkowski, a Registered
5 Professional Reporter and Notary Public in and
6 for the State of Wisconsin, do hereby certify
7 that the hearing of Board of Review was recorded
8 by me at City Hall, City of Cedarburg, W63n645
9 Washington Ave, Cedarburg, Wisconsin 53012 on
10 the 29th day of July 2022, commencing at 6:00
11 p.m.

12 That the foregoing is a full, true, and
13 correct record of all the proceedings had in the
14 matter of the taking of said hearing as
15 reflected by my original machine shorthand notes
16 taken at said time and place.

17

18

19 LISA A. BALKOWSKI, RPR

20

21

22 *Dated this 7th of September, 2022,*

23 *West Bend, Wisconsin.*

24

25

- Exhibit 7: Email Correspondence with City Clerk



Kevin Spexarth <kspex52@gmail.com>

RE: New Submission: Public Records Request Form

18 messages

City of Cedarburg - Amy Fischer <afischer@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>
Cc: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Tue, Jul 19, 2022 at 1:39 PM

Good Afternoon, Mr. Spexarth- The information you are requesting is not held within the Police Department records. Please contact the City Clerk's Office for the information you are requesting; I've copied City Clerk Tracie Sette on my reply as well.

Have a great day,

Amy

Amy Fischer

Administrative Assistant

Cedarburg Police Department

P: 262-375-7620

From: Kevin Spexarth via City of Cedarburg <cmsmailer@civicplus.com>
Sent: Tuesday, July 19, 2022 1:29 PM
To: DList WAN-Cedarburg CPD Group Email <cpd@ci.cedarburg.wi.us>
Subject: New Submission: Public Records Request Form

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or reply unless you recognize the sender and know the content is safe.

A new submission has been received for the online Public Records Request Form. Details are available below:

Submitted on Tuesday, July 19, 2022 - 1:29pm
Submitted by user: Anonymous
Submitted values are:

Description of the Record(s) to be Inspected and/or a Copy Made:

- (1) Transcript of the June 29, 2022 Board of Review meeting held in at City Hall
- (2) 2022 Sales Comparison data sheets for each of the properties listed below [A.-K.]. Datasheets should correspond to data used to complete the 2022 Property Assessment Revaluation conducted by the City of Cedarburg.
- A. W60 N667 Jefferson Ave, Cedarburg WI
- B. W60 N661 Jefferson Ave, Cedarburg WI
- C. W62 N692 Riveredge Dr, Cedarburg WI
- D. W62 N688 Riveredge Dr, Cedarburg WI
- E. W62 N684 Riveredge Dr, Cedarburg WI
- F. W62 N678 Riveredge Dr, Cedarburg WI
- G. N57 W6426 Center St, Cedarburg WI
- H. N57 W6442 Center St, Cedarburg WI

I. N57 W6456 Center St, Cedarburg WI
J. N57 W6470 Center St, Cedarburg WI

PDF files of the requested documents are preferred.

Thank you.

Kevin

Name of Requester: Kevin Spexarth

Phone Number: 2623856091

Email: kspex52@gmail.com

Mailing Address: W60N667 Jefferson Ave, Cedarburg WI 53012

Purpose of Request:

The results of this submission may be viewed at:

<https://www.ci.cedarburg.wi.us/node/10601/submission/7496>

||

Kevin Spexarth <kspex52@gmail.com>

Tue, Jul 19, 2022 at 2:02 PM

To: City of Cedarburg - Amy Fischer <afischer@ci.cedarburg.wi.us>

Cc: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Hi Amy,

I apologize for sending the request to you. I must have used the incorrect webform.

Thank you for copying Tracie.

Best regards,

Kevin

[Quoted text hidden]

2 attachments

~WRD0000.jpg

1K

~WRD0000.jpg

1K

City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Wed, Jul 20, 2022 at 1:07 PM

To: Kevin Spexarth <kspex52@gmail.com>

Hi Kevin – I can definitely send you the comparison sheets that were detailed by Grota Appraisals. I do not have the transcript back yet from the court reporter who attended the meeting on the 29th. Bear with me as I was out of the office for a week and am getting caught up. I'll send them as soon as I can and will keep you posted on the transcript.

Thanks,

Tracie

Tracie Sette

City Clerk

City of Cedarburg

W63N645 Washington Ave.

[Cedarburg, WI 53012](#)

(262) 375-7606

www.ci.cedarburg.wi.us

Population 12,121



[Quoted text hidden]

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Thu, Jul 28, 2022 at 10:04 AM

Thanks for the update, Tracie. I'll watch my email inbox for the requested documents.

Thanks,
Kevin

[Quoted text hidden]

2 attachments



image001.png
44K

image002.jpg
1K


City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>

Mon, Aug 1, 2022 at 4:34 PM

Hi Kevin – Thanks for your patience regarding this information. Attached is the analysis of your home along with the comparables used by Grotta. If you have any questions, just let me know.

Thanks!

[Quoted text hidden]

 **20220801_152738.pdf**
2156K

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Tue, Aug 2, 2022 at 6:14 AM

Thank you, Tracie.

Per my original email, I am also looking for similar printouts for the other Cedarburg addresses listed in my request. Will these documents be following in a subsequent email?

Thanks,
Kevin

[Quoted text hidden]

2 attachments



image001.png
44K



image001.png
44K

City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>

Tue, Aug 2, 2022 at 11:20 AM

Hi Kevin – Sorry about that. Attached is the additional information from your request. I still do not have the transcripts back yet.

Thank you,

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]


[Quoted text hidden]

From: Kevin Spexarth <kspex52@gmail.com>


[Quoted text hidden]


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10 attachments


 **13-054-0007.001.pdf**
174K


 **13-054-0007.002.pdf**
176K


 **13-054-0007.003.pdf**
178K


 **13-054-0007.004.pdf**
192K


 **13-079-05-02-000.pdf**
195K

 **13-079-05-03-000.pdf**
204K

 **13-079-05-04-000.pdf**
187K

 **13-079-05-05-000.pdf**
194K

 **13-079-06-12-001.pdf**
215K

 **13-079-06-14-000.pdf**
202K

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Tue, Aug 2, 2022 at 11:57 AM

Hi Tracie,

Great, and thank you.

The PDFs for these properties do not include comparable property analysis. Can you confirm that there are no comparable property data sheets for these properties?

Thanks,
Kevin

[Quoted text hidden]

City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>

Fri, Aug 5, 2022 at 4:57 PM

Hi Kevin – The data sheets I sent you are what Grota has on file for each address. The comparables were created for all who attended the Board of Review. The only comparables that exist are for the (6) people who attended the BOR that night.

Hope this helps,

Thanks,

Tracie

Tracie Sette

City Clerk

City of Cedarburg

W63N645 Washington Ave.

[Cedarburg, WI 53012](http://www.ci.cedarburg.wi.us)

(262) 375-7606

www.ci.cedarburg.wi.us

Population 12,121



[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

From: Kevin Spexarth <kspex52@gmail.com>

[Quoted text hidden]

[Quoted text hidden]

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Mon, Aug 8, 2022 at 7:43 AM

Hi Tracie,

Thanks for getting back to me, and I appreciate your patience with my questions.

Per my original request, I would really like the comparables sheets for the requested properties . Having these comparable sheets is important for me to fully understand how the recent assessment was created.

It seems to me that if the Assessor can easily/quickly create the datasheets sent for the requested properties and they were able to create the comparable sheets for six properties discussed at the BOR, they should also be able to quickly create the comparables sheets for the requested properties as well. This comparable data assumably is already part of the assessment model/program they used to assess all properties in Cedarburg.

If you are not able to give me the comparable sheets for the requested properties, I would like to know the reason. Maybe comparable data was not used to assess the requested properties?

If it would be helpful to talk briefly about my request, I am happy to have quick call with you. if so, please feel free to call me at your convenience.

Thanks,
Kevin Spexarth
262.385.6091
[Quoted text hidden]



City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>

Mon, Aug 8, 2022 at 9:29 AM

Hi Kevin – I would be happy to chat about this. Tomorrow is the election, however, so I won't be free to chat until later this week. I'll be in touch.

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[Quoted text hidden]

From: Kevin Spexarth <kspex52@gmail.com>

[Quoted text hidden]
[Quoted text hidden]

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Mon, Aug 8, 2022 at 9:53 AM

Hi Tracie,

Sounds good, and we can definitely talk after your duties for the election tomorrow alliviate. Let me know if you want to schedule a time to talk or please call me at your convenience on Thursday (after 11am) or Friday.

Thanks,
Kevin
[Quoted text hidden]

2 attachments



image001.png
44K



image001.png
44K

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Tue, Aug 23, 2022 at 7:24 AM

Hi Tracie,

Thanks for talking to me early last week, and I wanted to quickly follow up with you to see if you were able to get the comparable sheets used to assess the properties I noted in my original request.

Thanks for the update, and thanks again for all your help.

Kevin
[Quoted text hidden]

City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>

Tue, Aug 23, 2022 at 2:15 PM

Hi Kevin, My contact at Grota was on vacation last week but I was able to connect with him this week. He confirmed for me that no sales comparables exist for any of the properties you inquired about; only data sheets exist which you already have. The only sales comparables that exist are for those that attended the Board of Review meeting on June 29, 2022 to dispute their assessed valuations.

At this point, I believe your options are to take this to circuit court or try again next spring at Open Book/Board of Review.

Thank you,

Tracie

Tracie Sette

City Clerk

City of Cedarburg

W63N645 Washington Ave.

Cedarburg, WI 53012

(262) 375-7606

www.ci.cedarburg.wi.us

Population 12,121



From: Kevin Spexarth <kspex52@gmail.com>
Sent: Tuesday, August 23, 2022 7:24 AM
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
Subject: Re: New Submission: Public Records Request Form

Hi Tracie,

Thanks for talking to me early last week, and I wanted to quickly follow up with you to see if you were able to get the comparable sheets used to assess the properties I noted in my original request.

Thanks for the update, and thanks again for all your help.

Kevin

On Mon, Aug 8, 2022, 9:53 AM Kevin Spexarth <kspex52@gmail.com> wrote:

Hi Tracie,

Sounds good, and we can definitely talk after your duties for the election tomorrow allivate. Let me know if you want to schedule a time to talk or please call me at your convenience on Thursday (after 11am) or Friday.

Thanks,

Kevin

On Mon, Aug 8, 2022, 9:29 AM City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us> wrote:

Hi Kevin – I would be happy to chat about this. Tomorrow is the election, however, so I won't be free to chat until later this week. I'll be in touch.

Thanks,

Tracie

Tracie Sette

City Clerk

City of Cedarburg

W63N645 Washington Ave.

[Cedarburg, WI 53012](#)

(262) 375-7606

www.ci.cedarburg.wi.us

Population 12,121

From: Kevin Spexarth <kspe52@gmail.com>

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From: Kevin Spexarth <kspe52@gmail.com>

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[Quoted text hidden]

Kevin Spexarth <kspex52@gmail.com>
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Fri, Aug 26, 2022 at 3:21 PM

Hi Tracie,

Thanks for getting back to me. I hate to ask follow up questions, but I want to be really clear about what the assessor is saying.

#1 I understand the below statement "no sales comparables exist for the properties you inquired; only data sheets exist" to mean that the electronic or physical pages starting with heading "2022 Sales Comparison data sheets", like the one I received for my property, do not exist for each other requested properties. Is this understanding correct?

#2 As follow-up to #1, were the 2022 assessed values of the requested properties determined without any sales comparable data (i.e. there is no sales comparable data associated with any of the requested properties)? If the answers is "no, sales comparable data was used when assessing the requested properties" then I would like to see the sales comparable data (which I would guess would be part of "20 requested properties). 22 Sales Comparison data sheets" for each of the requested properties and why I submitted my original open records request for the 2022 Sales Comparison data sheets for the r

Thanks,
Kevin
[Quoted text hidden]

 **image001.png**
44K

City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
To: Kevin Spexarth <kspex52@gmail.com>

Mon, Aug 29, 2022 at 11:43 AM

Hi Kevin, The answer to question #1 is: yes, you are correct.

Question #2 – I'm not sure of the method used for calculating the new assessments but I do know that Grota did not use sales comparisons to revalue the entire city.

Hopefully this is helpful.

Thanks,
Tracie

Tracie Sette
City Clerk
City of Cedarburg

W63N645 Washington Ave.

Cedarburg, WI 53012

(262) 375-7606

www.ci.cedarburg.wi.us

Population 12,121



[Quoted text hidden]

Kevin Spexarth <kspex52@gmail.com>

Tue, Nov 29, 2022 at 10:04 AM

To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Hi Tracie,

I hope you are well and had a good Thanksgiving.

Can you send me a copy of the transcript from the Board of Review meeting?

Thanks,

Kevin

[Quoted text hidden]

2 attachments

 **image001.png**
44K

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44K

City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>

Wed, Nov 30, 2022 at 1:01 PM

To: Kevin Spexarth <kspex52@gmail.com>

Hello Kevin – I did have a great Thanksgiving and hope you did as well.

Attached is the transcript of the Board of Review meeting I received from the court reporter.

Thanks,

Tracie

Tracie Sette

City Clerk

City of Cedarburg

W63N645 Washington Ave.

[Cedarburg, WI 53012](http://www.ci.cedarburg.wi.us)

(262) 375-7606

www.ci.cedarburg.wi.us

Population 12,121



From: Kevin Spexarth <kspex52@gmail.com>
Sent: Tuesday, November 29, 2022 10:05 AM
To: City of Cedarburg - Tracie Sette <tsette@ci.cedarburg.wi.us>
Subject: Re: New Submission: Public Records Request Form

Hi Tracie,

I hope you are well and had a good Thanksgiving.

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[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

From: Kevin Spexarth <kspex52@gmail.com>

[Quoted text hidden]

| | [Quoted text hidden]

 **BOR court reporter transcript.pdf**
788K

- Exhibit 8: Grota letter dated 2022-04-28



What is a Revaluation and how is My Assessment Affected?

What is an assessment and what is its purpose?

An assessment is the value placed upon taxable real and personal property by the assessor. This figure determines the portion of the local property tax levy that the property will bear.

How are assessments made?

The assessment of properties in all classes (except agricultural) should bear a direct relationship to the amount that a typical purchaser would pay for the property under ordinary circumstances. Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" (Section 70.32, Wis. Stats.). This standard applies to residential, commercial, forest, other class property (farm buildings and farm sites) and the manufacturing class (state-assessed). The two new classes beginning in 2004 are undeveloped (formerly swamp & waste) and agricultural forest, which are assessed at 50% of their full value. Agricultural property is assessed at a use value. Personal Property (for persons, firms or corporations who run a business) is assessed at its true cash value.

How are assessments made for agricultural properties?

The Wisconsin legislature revised portions of section 70.32, Wis. Stats. in 1995 to change the way agricultural land is assessed. The assessed value is now based on the land's use in agriculture, rather than its fair market value. This process is referred to as *use-value assessment*. In 1998, the Department of Revenue began publishing Use-value Guidelines for agricultural land in Wisconsin. Assessors use the guideline to calculate assessments for agricultural land. "Agricultural land" is defined in section 70.32(2)(c)1., Wis. Stats., as "land, exclusive of buildings and improvements, that is devoted primarily to agricultural use." Buildings and improvements on a farm (such as houses, barns, and silos, along with the land necessary for their location and convenience) are classified "Other" and are assessed at fair market value.

What is a revaluation?

A revaluation is the determination of new values within a municipality for taxation purposes. A revaluation can vary in authority, frequency, form and the conditions under which it is performed. Therefore section 70.05(5), Wis. Stats., requires each municipality to assess property within ten percent of full value at least once every five years. A revaluation can also be done annually, or periodically as deemed necessary to best serve the public interest.

Revaluations are expensive. Are they really necessary?

A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this: (1) the current assessment may not have been made in substantial compliance with the law; (2) inequities may exist within classes of property; (3) inequities may exist between classes of property; (4) the governing body may desire an updating of records to show the physical characteristics of all its taxable real and personal property; (5) a governing body may desire an original inventory of all its taxable property; or (6) the assessment level may not be in compliance with current law, which requires each major class of property to be within 10% of the state's equalized value for the corresponding major class.

When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Do taxes go up after a revaluation?

If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less. The purpose of a revaluation is to distribute the tax burden fairly and equitably among the taxable properties in the municipality in accordance with the law. The purpose is not to increase taxes. Tax increases are directly related to the budgetary needs of the taxing jurisdictions.

(If your percent change in value after the revaluation is less than the average percent change, your percentage share of the total municipal taxes will likely go down. This is because your percent share of the municipality value is less than the prior year. Conversely if your percent change in value after the revaluation is more than the average percent change, your percent share of the total municipal taxes will likely go up because your percent share of the municipality value is more than the in the prior year)

Will the tax rate remain the same per \$1,000 of assessed value after the revaluation?

Not necessarily. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

Before Revaluation

If the total levy the municipality pays to the State is \$200,000 and the Municipality Assessed Value is \$4,000,000 then the levy tax rate is .05 or 5%

After Revaluation

If the total Levy the municipality pays to the State remains at \$200,000 and the Municipality Assessed Value after the revaluation is now \$8,000,000 then the levy tax rate is now .025 or 2.5%

(Due to the budgetary process, your municipality may require an additional tax levy due to increases in state, municipal, school, county or other taxing district costs. However, the increase would not be a result of the revaluation changes in value and would have affected your tax bill even if the revaluation did not occur)

What is the Open Book?

The Open Book is a period of time where the completed assessment roll is "open" for public inspection so you may compare your assessed value with other properties. There will be sales books listing recent improved property and vacant land sales. No appointment is needed to view these. If a taxpayer has any questions regarding their assessment, you may schedule an appointment to talk one-on-one with an assessor where you can discuss how your assessment was developed, verify the physical attributes of your property, express any concerns or present new evidence that you feel should be considered in determining the assessed value. If you wish to appeal your assessment, it is recommended that you attend the Open Book prior to scheduling an appointment for the Board of Review. Property and assessment information can also be found on our website at: www.assessordata.org.

What is the Board of Review?

The Board of Review is held after the Open Book. Taxpayers who feel their assessment doesn't reflect the actual market value of their property may appear before the Board of Review to formally object to their assessed value. Taxpayers present evidence as to what they feel the market value should be and the assessor presents evidence on how the assessment was derived. The Board hears the evidence and makes a final decision on the assessed value of the property. NOTE: You must provide written or oral notice of your intent to file an objection with the municipal Clerk at least 48 hours before the Board of Review's first scheduled meeting. You can obtain an objection form from your municipal Clerk. The objection form must be filed with the Clerk during the first 2 hours of the Board's first scheduled meeting. Make sure you file a completed form or the Board may refuse to act on your appeal.

How is property data kept current after a revaluation?

Assessments can only be as accurate as the data on which they are based. It is not possible to arrive at equitable assessments using inaccurate and incomplete data. Therefore, maintaining property records is essential to maintaining assessments. Because property characteristics are continually changing, record cards must be updated on an annual basis to account for new construction, remodeling, land splits, and demolitions. If the record cards are not properly maintained, they will no longer aid the assessor in making defensible assessments, and the benefits of the revaluation will soon be lost.

To help maintain property records, the assessor is furnished with data from all real estate transfer returns. Real estate transfer returns are confidential documents. Market data from the transfer returns should be analyzed and posted on the property record cards. The assessor should also be notified of all building permits, which alert the assessor to changes in property characteristics. In addition, it will be necessary for the assessor to periodically inspect all properties and update the property record cards to reflect current conditions.



April 26, 2022

Dear Property Owner:

The Revaluation of all Property in the City of Cedarburg has been completed for 2022. Enclosed you will find the Official Notice of your new assessment as prescribed by law. This new assessment is an estimate of the full (100%) market value of your property as of January 1, 2022.

At this time, it is impossible to know what impact, if any, the new assessments will have on your tax bill for 2022 because the budget process for Schools, State, County and the City will not take place until later in the year.

My duty, and only concern, was to assign a fair value to each property that is in line with the current market and uniform with other properties. Extensive research into sales and cost approaches were used to arrive at these new assessments.

The last general revaluation of all Property in the City of Cedarburg was in 2005. Property values have risen on many properties in the years since the last revaluation.

Note: State Law regarding Use Value, the value of tillable lands used in a farming operation will be based on agricultural values recommended by the Department of Revenue. However, the value of Farm Homesites, Barn sites and buildings were increased to keep pace with the current market trends.

"Open Book Conferences"

Open Book will be held via phone or e-mail with limited in office appointments. Call or e-mail the Assessor any time before the end of the Open Book period. To schedule an in-office appointment call 262-253-1142.

Judy Hassmann 262-253-1142 judy@wi-assessor.com

Monday, May 16, 2022 thru Wednesday, May 18, 2022 8:30 AM until 4:00 PM

(See other side for information on scheduling an appointment)

Please read other side

ups store 2324@gmail.com

We will make available for your inspection:

Subject:

- 1) Sample assessment rolls
- 2) Homeowners Property Record Cards
- 3) Sales Data used in the valuation process

Appraisers will be available to:

- 1) Review Property Owner's Record Card
- 2) Explain Assessment Policies and Procedures
- 3) Accept any new evidence or documents that the Property Owner feels should have been considered in the valuation. Determination Notices will then be mailed by Tuesday, May 31, 2022.

"OPEN BOOK" CONFERENCES ARE ON A FIRST COME, FIRST SERVE BASIS - APPOINTMENTS MUST BE MADE TO RESERVE A SPECIFIC TIME

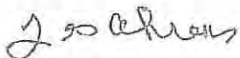
To schedule a time convenient to you, please call our office between the hours of 8:30 AM and Noon, Monday through Thursday, at (262) 253-1142.
(Please do not call the City Clerk for an "Open Book" appointment)

Remember, the best evidence of value is a conventional sale of your property. The next best evidence is a conventional sale of a comparable property. If there are no sales of your property or a comparable property, you should present evidence that indicates the value of your property. This may include cost, income, recent appraisals, amount of insurance, and sales of adjacent properties.

"BOARD OF REVIEW"

On June 29, 2022 from 6:00 PM to 8:00 PM at the Cedarburg City Hall located at W63 N645 Washington St, the City of Cedarburg will hold their annual Board of Review for the purpose of hearing sworn oral testimony regarding the objection to the Assessed Value of the property. (See the notice of assessment for explanation). This meeting is by APPOINTMENT ONLY, 48-hour notice prior to the Board of Review is required. Contact the City Clerk for a formal "Objection to Property Assessment" form, to be completed and returned prior to receiving an appointment before this Board. Clerk: Tracie Sette 262-375-7606

Respectfully,



Les Ahrens
Assessor City of Cedarburg

- Exhibit 9: Assessment data retrieved from <http://www.assessordata.org/> as directed to <https://www.ci.cedarburg.wi.us/assessor/pages/property-assessment-information> and <https://www.ascent.co.ozaukee.wi.us/LandRecords/PropertyListing/RealEstateTaxParcel#/Search> .

ASSESSMENT DATA														
Indicated Comparable			2022 LV	2022 IV	2022 Total	SF	Story	Add Struct	\$/SF T	% Increase Assment 2021 to 2022				
Address										Assess 2021		Last Sale Date		Tax 2021\$
W60	N667	Jefferson	74500	353300	427800	1742	2	1	245.58	297900	43.61%	3/12/2021		5235
IC1	W60	N661	Jefferson	77000	300600	377600	1724	2	3	219.03	286900	31.61%	not available	5033
	N65	W6064	Tyler	80600	290300	370900	2116	1.5	1	175.28	282800	31.15%	12/12/2002	4957
	W60	N641	Jefferson	69100	233800	302900	1352	2	2	224.04	208100	45.56%	12/2/2018	3581
	W60	N629	Jefferson	74200	425900	500100	2500	2	1	200.04	348900	43.34%	6/12/2018	6475
	W60	N623	Jefferson	71200	264600	335800	2326	2	2	144.37	249700	34.48%	not available	4347
	W60	N619	Jefferson	77900	465500	543400	2771	2	1	196.10	385400	41.00%	12/1/2021	8351
	N69	W6171	Bridge	72200	271600	343800	1784	1.5	1	192.71	249700	37.69%	11/15/2002	4347
	W61	N678	Mequon	85900	237500	323400	1540	2	1	210.00	247500	30.67%	4/12/2016	4307
	W61	N679	Mequon	74500	356500	431000	2352	2	1	183.25	327600	31.56%	not available	5782
	W61	N658	Mequon	63900	246100	310000	1844	1.5	1	168.11	230300	34.61%	not available	3990
	N65	W6172	Tyler	59500	223600	283100	1508	2	1	187.73	213000	32.91%	8/20/2008	3671
IC2	W62	N692	Riveredge	74500	206300	280800	1654	2	1	169.77	216700	29.58%	not available	3739
IC3	W62	N688	Riveredge	74500	306400	380900	1704	2	1	223.53	217200	75.37%	*1/06/2022 & 08/16/2021 (sale before 01/01/2022)	3748
IC4	W62	N684	Riveredge	74500	200800	275300	1716	2	1	160.43	205500	33.97%	12/11/2017	3553
IC5	W62	N678	Riveredge	75200	182300	257500	1672	2	1	154.01	189800	35.67%	7/11/2019	3244
	W62	N674	Riveredge	73400	199200	272600	1280	2	1	212.97	216500	25.91%	not available	3756
	W62	N670	Riveredge	74100	260800	334900	1905	2	1	175.80	231300	44.79%	1/25/2021	4008
	W65	N679	St John	82200	265200	347400	2124	2	1	163.56	278200	24.87%	not available	4872
	W65	N672	St John	101400	356200	457600	2724	2	1	167.99	358300	27.71%	11/25/2008	6348
	W65	N669	St John	68100	262600	330700	1630	2	1	202.88	236900	39.59%	5/23/2018	4111
	W65	N668	St John	65900	320500	386400	2120	2	1	182.26	264100	46.31%	8/21/2019	4612
IC6	N57	W6426?	Center	71000	189500	260500	1950	2	1	133.59	206000	26.46%	*quit claim deed 8/9/2019	3542
IC7	N57	W6442	Center	66400	210300	276700	1687	2	1	164.02	215100	28.64%	*7/15/2020 & 08/05/2015 (two quick claim deed)	3710
IC8	N57	W6456	Center	61400	234700	296100	1637	2	1	180.88	216600	36.70%	8/4/2008	3710
IC9	N57	W6470	Center	57200	180400	237600	1847	2	1	128.64	187300	26.86%	not available	3198
IC10	N57	W6524	Center	75300	216500	291800	1575	2	1	185.27	226100	29.06%	9/24/2004	3912

- Exhibit 10: Exterior Pictures of Comparable Properties

W60 N667 Jefferson



W60N661 Jefferson



N65W6064 Tyler



W60N641 Jefferson



W60N629 Jefferson



W60N623 Jefferson



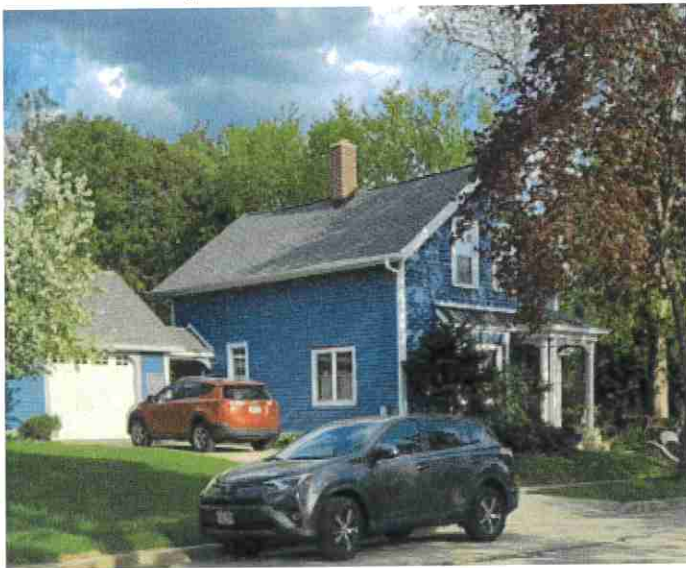
W60N619 Jefferson



N69W6171 Bridge



W61 N678 Mequon



W61 N679 Mequon



W61N658 Mequon



N65W6172 Tyler



W62 N692 Riveredge



W62N688 Riveredge



W62N684 Riveredge



W62N678 Riveredge



W62N674 Riveredge



W62N670 Riveredge



W65 N679 St John



W65 N672 St John



W65 N669 St John



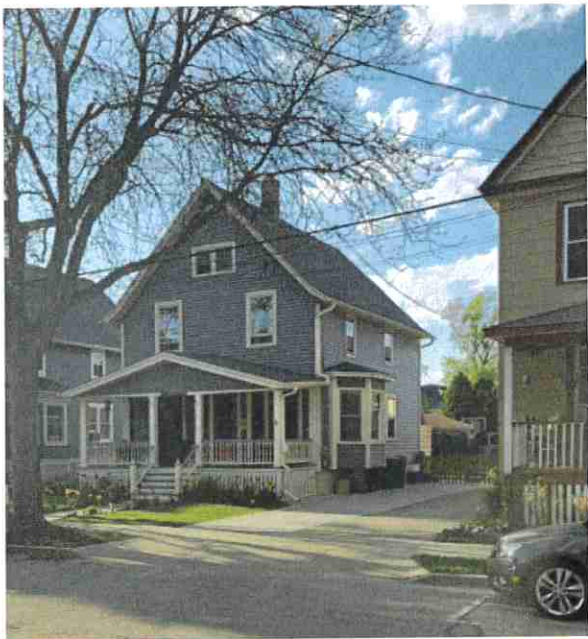
W65 N668 St John



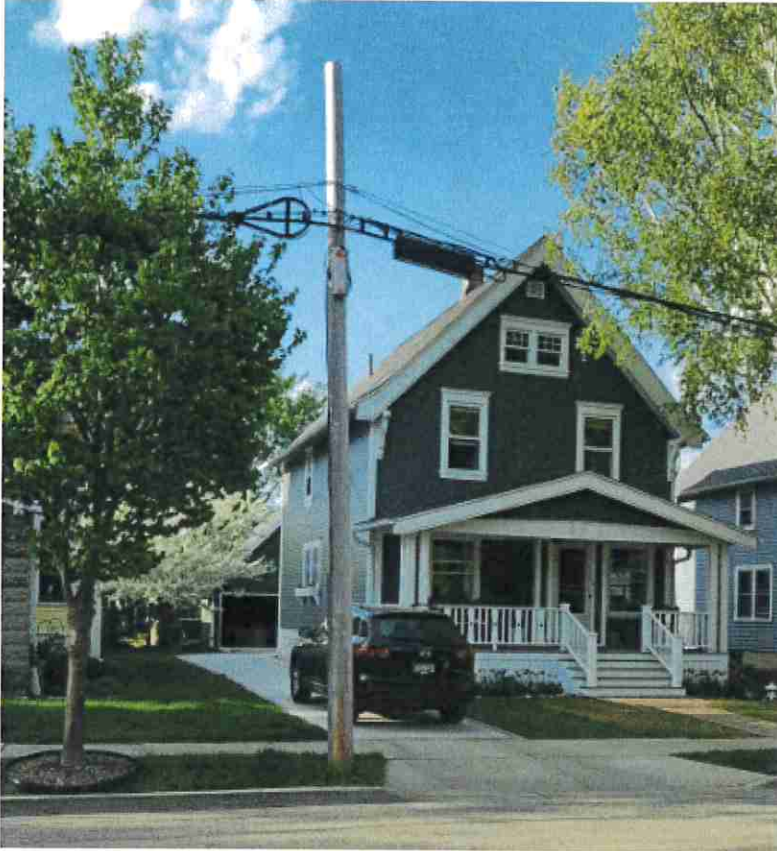
N57 W6426 Center



N57 W6442 Center



N57 W6456 Center



N57 W6470 Center



N57 W6524 Center



23 Guide for Board of Review Members

b. The court decides the case solely on the basis of the written record made at the BOR

If the circuit court finds any error in the BOR proceedings, it will return the appeal to the BOR. The court may also remand the appeal back to the BOR if it determines the BOR lacked good cause to deny the request for assessment reduction. The BOR must follow the instructions from the court when reconsidering the case. The court may order the municipality to reconvene the BOR if it has adjourned before the court's decision on the appeal.

3. Appealing to the municipality

Before appealing to the municipality, the property owner must first appeal to the BOR. A property owner cannot appeal to the municipality if the property owner already appealed to the circuit court or to DOR. Under state law (sec. [74.37](#), Wis. Stats.), no claim for an excessive assessment may be brought to the municipality unless the tax is timely paid. The property owner must file a claim with the municipality by January 31 of the year the tax is payable. If the municipality denies the claim, the taxpayer may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.

What can be appealed

- Claim for an excessive assessment may be filed against the taxation district or the county that has a county assessor system, which collects the tax
- Claim filed must meet all of the following conditions:
 - » Be in writing
 - » State the alleged circumstances giving rise to the claim
 - » State as accurately as possible the amount of the claim
 - » Be signed by the claimant or the claimant's agent
 - » Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner under state law (sec. [801.11\(4\)](#), Wis. Stats.), by January 31 of the year the tax is payable based on the contested assessment
- Property owner may bring all new evidence to the municipal body
- If the municipality denies the claim, the property owner may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed

B. Appealing a circuit court decision to a higher court

If the property owner finds the circuit court decision unacceptable, the property owner can appeal to the court of appeals. This court will review the facts of the case considered by the lower court to determine if it applied assessment law correctly.

C. Appealing a court of appeals decision to a higher court

A property owner can appeal the court of appeals decision to the Wisconsin Supreme Court. However, this court can also refuse to hear an appeal and thus let the ruling of a lower court stand. The Supreme Court has the final word in the appeal process. At this level, the court reviews all the lower court records and may request written legal briefs from each party supporting its point of view. Once the Supreme Court makes a ruling, it becomes the official interpretation of the laws of the state.

CITY OF CEDARBURG

MEETING DATE: February 27, 2023

ITEM NO: 7.B.

TITLE: Discussion and possible action on purchasing Building Inspection software with ARPA Funds.

ISSUE SUMMARY:

The building inspection department has been working on switching to a cloud-based building inspection platform to streamline inspections. With the increased amount of inspections this will:

- Allow permits to be submitted online and help to decrease the number of residence and contractors having to come into City Hall to apply for permits.
- It will also decrease the large volume of calls that come into the department daily for scheduling of inspections.
- Allow inspector in the field to have access to all documents related to the issued permit and or the resident's folder. No need for the inspector in the field to call a contractor asking for construction documents to be dropped off at construction site.
- Allow homeowners/contractors to see a past or fail stats of their inspection in real time. No need for inspector to have follow up phone explaining the reason why the inspection failed and the corrections to be made.
- Will allow data entry for permit to be issued only once. Currently data related to permits is entered as many as four times.

Staff has researched several platforms and feel that utilizing the CivicGov platform will be most effective for the city. It is the same company that we utilize for our website, municode, and citizen request (seeclixfix) services. The program will allow for building inspection management, code enforcement management, and online payment processing for inspections.

The goal was to switch to this platform in 2024 but with changes in the building inspection department we are requesting to utilize ARPA funds to begin the process this year.

Requested Amount: \$7,250 for software/implementation and \$1,000 for an in the field tablet.

Total amount requested: \$8,250

Total ARPA Funds not committed to date: \$96,353

STAFF RECOMMENDATION: Staff recommends the purchase of the Building Inspection software utilizing ARPA funds.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: None

BUDGETARY IMPACT: None for 2023. Future annual cost of software will be \$5250.

ATTACHMENTS: CivicGov quote, ARPA Funds Allocations to date

INITIATED/REQUESTED BY: Jeff Thoma, Building Inspector

FOR MORE INFORMATION CONTACT: Administrator Mikko Hilvo, Building Inspector Jeff Thoma

CITY OF CEDARBURG					
ARPA EXPENDITURES					
Reporting Period: 4/1/2022-3/31/2023					
(updated 12/22/22)					
PROJECT	DESCRIPTION	APPROVED ALLOCATION	EXPENDITURES 3/3/21-3/31/22	EXPENDITURES 4/1/22-3/31/23	TOTAL SPENT
BUSINESS ASSISTANCE	SMALL BUSINESS HELP	\$ 22,264.00	\$ 22,263.34	\$ -	\$ 22,263.34
	BUSINESS GRANTS FOR IMPROVEMENTS	\$ 60,000.00	\$ -	\$ 14,857.15	\$ 14,857.15
NON-PROFITS	CEDARBURG CHAMBER OF COMMERCE	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00
	PARKS AND RECREATION - BALL DIAMOND REPAIRS	\$ 10,000.00	\$ -	\$ 2,851.59	\$ 2,851.59
	CITY OF CEDARBURG - PARK UPGRADE	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00
	LIBRARY - CHROMEBOOKS	\$ 4,540.00	\$ -	\$ 4,416.79	\$ 4,416.79
	LIBRARY - INTERNET WORKSTATIONS	\$ 6,980.00	\$ -	\$ 6,980.00	\$ 6,980.00
	LIBRARY - ELECTRONIC BOOK DROP	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00
	PARKS AND RECREATION - INTERURBAN TRAIL	\$ 95,000.00	\$ -	\$ 74,128.00	\$ 74,128.00
	LIBRARY - SELF-CHECKOUT MACHINES	\$ 20,000.00	\$ -	\$ 18,941.09	\$ 18,941.09
	FIRE DEPARTMENT - NEW RADIO	\$ 1,604.95	\$ 1,604.95	\$ -	\$ 1,604.95
	FIRE DEPARTMENT - HAZARD PAY	\$ 42,058.86	\$ 42,058.86	\$ -	\$ 42,058.86
	FIRE DEPARTMENT - LOCKER ROOM	\$ 27,457.78	\$ 27,457.78	\$ -	\$ 27,457.78
	POLICE DEPARTMENT - PATROL VEHICLES	\$ 49,934.04	\$ 49,934.04	\$ -	\$ 49,934.04
	LEAD PIPE REPAIRS	\$ 250,000.00	\$ -	\$ 22,065.00	\$ 22,065.00
	CLERKS/ELECTIONS - BADGER BOOKS	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
	ENGINEERING - PLOTTER	\$ 9,000.00	\$ -	\$ 8,655.00	\$ 8,655.00
	CITY HALL - AC UNIT	\$ 160,000.00	\$ -	\$ 160,000.00	\$ 160,000.00
	DPW - SWEEPER/SCRUBBER	\$ 88,000.00	\$ -	\$ 11,238.32	\$ 11,238.32
	EHLERS - SERVICES	\$ 2,000.00	\$ 625.00	\$ 126.25	\$ 751.25
	POLICE DEPARTMENT - RIOT GEAR	\$ 9,850.00	\$ -	\$ 9,850.00	\$ 9,850.00
	COUNCIL CHAMBER - AUDIO	\$ 959.98	\$ -	\$ 1,018.08	\$ 1,018.08
	CPD Overtime-Memorial Day & 4th of July Parades	\$ 11,272.00	\$ -	\$ 10,385.96	\$ 10,385.96
	DPW Overtime-Memorial Day Parade	\$ 2,194.00	\$ -	\$ 3,629.44	\$ 3,629.44
TOTAL		\$ 1,118,115.61	\$ 143,943.97	\$ 594,142.67	\$ 738,086.64
	TOTAL AVAILABLE	\$ 1,214,469.24			
	TOTAL ALLOCATED	\$ 1,118,115.61			
	Funds not allocated	\$ 96,353.63			

**CivicPlus**

302 South 4th St. Suite 500
 Manhattan, KS 66502
 US

Quote #:

Q-37639-1

Date:

2/16/2023 1:40 PM

Expires On:

3/31/2023

Client:

CEDARBURG, WISCONSIN

Bill To:

CEDARBURG, WISCONSIN

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Beau Hendrix	x	beau.hendrix@civicplus.com		Net 30

QTY	PRODUCT NAME	DESCRIPTION	PRODUCT TYPE	TOTAL
1.00	CivicGov Core Setup	CivicGov Core Setup	One-time	USD 0.00
1.00	CivicGov Permitting Annual	CivicGov Permitting Annual	Renewable	USD 4,000.00
1.00	CivicGov Permitting Setup	CivicGov Permitting Setup	One-time	USD 1,500.00
1.00	CivicGov Premium GIS (ESRI) Mapping Integration Annual	CivicGov Premium GIS (ESRI) Mapping Integration Annual	Renewable	USD 1,000.00
1.00	CivicGov Premium GIS (ESRI) Mapping Integration Setup	CivicGov Premium GIS (ESRI) Mapping Integration Setup	One-time	USD 750.00
1.00	CivicGov Pay Annual Fee - Forte	CivicGov Pay - Forte	Renewable	USD 0.00
1.00	CivicGov Pay Setup Fee - Forte	CivicGov Pay Setup Fee - Forte	One-time	USD 0.00
Total Investment - Year 1			USD 7,250.00	
Annual Recurring Services - Year 2			USD 5,250.00	

Total Days of Quote:366

1. This Statement of Work ("SOW") shall be subject to the terms and conditions of the CivicPlus Master Services Agreement located at <https://www.civicplus.com/master-services-agreement> ("MSA"), to which this SOW is hereby attached as the Statement of Work. By signing this SOW, Client expressly agrees to the terms and conditions of the MSA throughout the Term of this SOW.

2. This SOW shall remain in effect for an initial term equal to 365 days from date of signing ("Initial Term"). In the event that neither party gives 60 days' notice to terminate prior to the end of the Initial Term, or any subsequent Renewal Term, this SOW will automatically renew for an additional 1-year renewal term ("Renewal Term"). The Initial Term and all Renewal Terms are collectively referred to as the "Term".

3. The Total Investment - Year 1 Fees shall be invoiced as follows:

- a. Upon signing of this SOW – one half (50%) of the Total Investment - Year 1 Fees;
 - b. The earlier of 6 months from signing or upon completed implementation – the remaining half of the Total Investment - Year 1 Fees.
4. Annual Recurring Services shall be invoiced on the start date of each Renewal Term. Annual Recurring Services, including but not limited to hosting, support and maintenance services, shall be subject to a 5% annual increase beginning year 2. Client will pay all invoices within 30 days of the date of such invoice.
5. CivicPlus shall not be liable for the accuracy, content, interpretation or use of the Services provided in association with this Agreement.
6. Client understands and agrees that CivicGov is not intended to collect or store any credit card information, financial information, or protected health information and that Client shall not collect or store any such information in CivicGov. For the sake of clarity, CivicGov is not PCI DSS or HIPAA compliant, and Client shall not use it for PCI DSS or HIPAA purposes.
7. If Client uses the CivicGov integration with CivicPlus Pay, then Client may take online credit card payments for certain services or products they provide via CivicGov. As such, through CivicPlus Pay, CivicPlus facilitates an automated process for redirecting credit card payments to Client's chosen payment gateways / merchant account processors. For card payments, CivicPlus will redirect any payments processing to the Client's merchant account processor gateway, and the merchant account processor gateway presents the payment form page and processes the card payment. CivicPlus does not transmit, process or store cardholder data and does not present the payment form. CivicPlus implements and maintains PCI compliant controls for the system components and applications that provide the redirection services only.
8. For the purposes of obtaining merchant account services through CivicPlus Pay, Client may choose to utilize the designated merchant account for CivicGov through an integrated partnership with a merchant provider that is within CivicPlus's network ("Partner Network"). In the event Client chooses a merchant account from the Partner Network ("Integrated Partner"), Client will enter into a merchant account such Integrated Partner. Such agreement's terms and conditions will solely enure to the benefit and obligation of Client; CivicPlus shall not be a party to such agreement. In the event Client chooses an Integrated Partner merchant account provider, CivicPlus will provide Client and Integrated Partner contact information to the other party for contracting purposes, and shall integrate the Integrated Partner merchant account system at no additional charge to Client. If Client desires to use an integrated merchant account processor gateway besides one of the Integrated Partners designated as members of the Partner Network, CivicPlus will provide Client with a list of approved processors and an integration fee will be charged to Client. Client agrees to assume responsibility for ensuring execution of a merchant account contract with Client's select merchant account provider, to comply with all terms and conditions of such contract and pay all fees required to maintain the services. Client acknowledges that the fees set forth in this SOW do not include any transaction, processing or other fees imposed by Client's merchant account processor. Client is fully responsible for their relationship with their selected processor. In no event will CivicPlus: (i) take part in negotiations, (ii) pay any fees incumbent on the Client or merchant account, or (iii) acquire any liability for the performance of services of any chosen merchant account processor, including those in the Partner Network. Client acknowledges switching to a different merchant account processor after signing this SOW may incur additional fees and require a written and signed modification to this SOW. Client shall continue to be responsible for negotiating and executing any merchant account agreement as described herein for any additional merchant account processor changes.
9. Client understands and agrees that CivicPlus is not liable for any failure of service or breach of security by any merchant account processor gateway provider selected by Client, whether such provider is an Integrated Partner or not.

Signature Page to Follow.

Acceptance

By signing below, the parties are agreeing to be bound by the covenants and obligations specified in this SOW and the MSA terms and conditions found at: <https://www.civicplus.com/master-services-agreement>.

IN WITNESS WHEREOF, the parties have caused this SOW to be executed by their duly authorized representatives as of the dates below.

Client

CivicPlus

By:

By:

Name:

Name:

Title:

Title:

Date:

Date:

Contact Information

*all documents must be returned: Master Service Agreement, Statement of Work, and Contact Information Sheet.

Organization	URL	
Street Address		
Address 2		
City	State	Postal Code
CivicPlus provides telephone support for all trained clients from 7am –7pm Central Time, Monday-Friday (excluding holidays). Emergency Support is provided on a 24/7/365 basis for representatives named by the Client. Client is responsible for ensuring CivicPlus has current updates.		
Emergency Contact & Mobile Phone		
Emergency Contact & Mobile Phone		
Emergency Contact & Mobile Phone		
Billing Contact		E-Mail
Phone	Ext.	Fax
Billing Address		
Address 2		
City	State	Postal Code
Tax ID #		Sales Tax Exempt #
Billing Terms		Account Rep
Info Required on Invoice (PO or Job #)		
Are you utilizing any external funding for your project (ex. FEMA, CARES):		
Y [] or N []		
Please list all external sources:		
Contract Contact		Email
Phone	Ext.	Fax
Project Contact		Email
Phone	Ext.	Fax

CITY OF CEDARBURG

MEETING DATE: February 27, 2023

ITEM NO: 7.C.

TITLE: Discussion and possible action on award of engineering design contract with RA Smith for the upgrade of Kenzie Lift Station

ISSUE SUMMARY: RA Smith completed preliminary plans for the upgrade of Kenzie Lift Station as part of the Hwy 60 Business Park design contract. This contract will take the design from the preliminary stage and provide the final bid documents, including plans, specifications, and cost estimates. In addition, this contract includes bidding assistance and shop drawing reviews.

STAFF RECOMMENDATION: Staff recommends the award of the engineering design contract to upgrade the Kenzie Lift Station to RA Smith based on their proposal of \$17,000.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: N/A

BUDGETARY IMPACT: \$17,000 to be split between the TIF #6 borrowing and the WRC Budget.

ATTACHMENTS: Copy of RA Smith Proposal.

INITIATED/REQUESTED BY: Mike Wieser, Dennis Grulkowski

FOR MORE INFORMATION CONTACT: Mike Wieser – Director of Engineering and Public Works
262-375-7610
Dennis Grulkowski – Water Recycling Center Superintendent
262-375-7900

January 25, 2023

Mr. Mike Wieser, P.E.
Director of Engineering and Public Works
City of Cedarburg
W63 N645 Washington Avenue
Cedarburg, WI 53012

Re: Proposal for Business Park Lift Station
raSmith Project No.: 1200167

Dear Mike:

Thank you for allowing raSmith to provide you with a proposal for professional services. We look forward to working with City to finalize the design on the lift station that will ultimately serve the Business Park and areas beyond. We strive to develop a long-term, mutually beneficial relationship with our clients and are committed to understanding your challenges and developing solutions that meet your needs.

Scope of Services

- A. Prepare final plans and bid documents for upgrades to an existing lift station east of Sheboygan Road within an easement (located within a condominium development). Preliminary plans were provided with potential upgrades including new pumps, controls, generator, mixer and piping. Preliminary plans provided the design for the upgrades, but did not include any construction details, specifications or bid documents. This proposal will take the design from preliminary stages and provide the final bid documents, including plans, specifications and cost estimates. In addition, we will assist with shop drawing reviews after the award of the project but prior to construction of the improvements.

Completion Schedule

The intent is to allow for a 2023 construction (with an early 2023 bid schedule), however, due to supply issues will work with you to meet the project deadline and to establish an acceptable schedule that will be mutually agreed upon prior to beginning work.

Professional Fees

The above services will be provided for a lump sum fee of \$17,000. Services will be billed each month based on the work completed.

Usual and customary expenses such as mileage, printing, delivery and postage are not included in the lump sum fee and will be billed at cost as a reimbursable expense.

Client Responsibilities/Assumptions

The terms and conditions set forth herein are valid for 30 days from the date of this proposal and are conditioned upon our completion of all services within 2023.



Mr. Mike Wieser, City Engineer and Director of Public Works
Page 2 / January 25, 2023

If you would like to authorize raSmith to proceed with your project, please contact us at 262-317-3305. We are available to answer any questions you may have about your project. If we do not hear back from you within three to five business days, we will follow up with you to determine your interest in having us prepare a contract. Thank you again for your consideration of raSmith to work on your project.

Sincerely,
raSmith

A handwritten signature in black ink, appearing to read 'T. Hartjes', with a horizontal line extending to the right.

Troy Hartjes, PE
Senior Project Engineer

**CITY OF CEDARBURG
COMMON COUNCIL
February 13, 2023**

**CC20230213-1
UNAPPROVED**

A regular meeting of the Common Council of the City of Cedarburg, Wisconsin, was held on Monday, February 13, 2023 at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers and online utilizing the Zoom app.

Mayor O’Keefe called the meeting to order at 7:00 p.m. A moment of silence was observed in memory of Kim Esselman, and the Pledge of Allegiance was recited.

Roll Call: Present - Mayor Michael O’Keefe, Council Members Melissa Bitter, Jack Arnett, Kristin Burkart, Rick Verhaalen, Robert Simpson, Patricia Thome, Mark Mueller

Also Present - City Administrator Mikko Hilvo, City Attorney Michael Herbrand, Deputy City Clerk Amy Kletzien, Director of Engineering and Public Works Mike Wieser, City Planner Jon Censky, Fire Chief Jeff Vahsholtz, interested citizens and news media

STATEMENT OF PUBLIC NOTICE

At Mayor O’Keefe’s request, Deputy City Clerk Kletzien verified that notice of this meeting was provided to the public by forwarding the agenda to the City’s official newspaper, the *News Graphic*, to all news media and citizens who requested copies, and by posting in accordance with the Wisconsin Open Meetings Law. Citizen’s present were welcomed and encouraged to provide their input during the citizen comment portion of the meeting.

COMMENTS AND SUGGESTIONS FROM CITIZENS - None

NEW BUSINESS

DISCUSSION AND POSSIBLE ACTION ON THE CONCEPT REVIEW OF A PROPOSED REDEVELOPMENT PLAN FOR THE 4.4-ACRE FORMER AMCAST SITE LOCATED SOUTHEAST OF THE OFFICE BUILDING AT THE CORNER OF HAMILTON ROAD AND JOHNSON AVENUE

Planner Censky explained that Bob Bach is seeking feedback on his concept plan for the redevelopment of the Amcast site located adjacent to and south of the office building at the corner of Hamilton Road and Johnson Street. It is staff’s understanding that these plans are based on the ones that were used to justify the creation of the TIF by the Community Development Authority (CDA) and the Common Council in 2017. The Tax Incremental Financing District No. 4 was created for the cleanup and development of the Amcast site and D.J. Burns was contracted to complete this project. To date, Mr. Burns has partially demolished the factory building on the north side of Hamilton Road and has been working to restore the office building on the south side. He is now working with Bob Bach on plans to redevelop the area adjacent to and south of the office building, between the railroad tracks and Johnson Avenue.

Developer Bob Bach made a presentation highlighting the following:

- Drawing of the site on the south side of Hamilton Road,
- The site contains PCBs and is a superfund site that is overseen by the EPA and DNR.
- Drawing of the site showing the different depths of contamination on the site.
- The sanitary sewer system will require repair and reconstruction.
- TIF Agreement included a development on this site to create increment.

Bob Bach further explained that he is proposing an apartment complex consisting of two, three-story, 32-unit building adjacent to the railroad tracks; three, six unit, townhome style buildings and one, four-unit building located along Johnson Avenue; and a four-unit building facing Hamilton Road. Access to this project is provided from Johnson Avenue over two separate drives. The project will result in 90 units on 4.1 acres for a density of 22 units/acre.

A meeting is scheduled with the EPA and DNR on March 1, 2023 and they want to ask for permission to move some of the contaminated soil (to be contained in one area) to begin building this year. The City's approval of this concept review will show the necessity to begin the project.

In answer to Council Member Arnett's questions, Bob Bach stated that he will not be asking for additional TIF funding, a traffic study will be done, and the condominiums will be rented and not sold.

Discussion ensued with the following concerns being presented:

- Why rent will be 20% less on the Amcast development vs. the Fox Run development.
- Noise produced from the Public Works Department disturbing the residents of the development.
- Moving the contaminated soil and leaving it on the property. Once the soil is disturbed there is a risk of more problems such as run-off.
- Traffic, density, and three-story buildings being too tall.
- Would like less density. Something more unique on the property.

DJ Burns explained that the EPA may not start cleaning this superfund site until 2024 or 2025. He stated that the City asked him if anything can be done to create increment sooner on the TIF and this is an option. The soil would be moved and capped to prevent any further disruption.

Council Member Arnett explained that this is only a concept review. The reason for this process is to gather information and consensus to talk to the DNR and EPA in regard to starting a development sooner rather than later. Council Member Arnett added that there is plenty of room in the schools, Hamilton Road is the least traveled main road in the City, and this development would cover 68% of the principal and interest on the TIF. He concluded by saying that the DNR and EPA would not allow anything inappropriate in regard to the PCBs and the health of the community. He supports development on this site and added that it is a good way to move forward.

Mayor O'Keefe stated that in this instance, the City needs increment to protect the City taxpayers and he was in favor of the plan.

Council Member Thome spoke in favor of the development and it being the right use of the site.

Scott Soukup, W59N396 Hilbert Avenue, stated that when he moved to Cedarburg it was predominantly single-family homes and now he is being surrounded by development that is saturated by people and it is not fair.

Terry Wagner, N40W5792 Hamilton Road, stated that a traffic study needs to be done before making a decision. There is a tremendous amount of additional traffic with the addition of the Arabelle and Fox Run developments. He questioned why the Amcast site buildings will be 20% less expensive than the buildings in Fox Run and why they were not the same, if the City is trying to maintain what is built in Cedarburg. Terry Wagner also expressed concern for the capabilities and future of the Water Recycling Center with all of the new developments. He understands that the City needs to go ahead with Phase I and he supports that; however, the City should stop adding large developments.

Richard Patek, N116W5575 Lucas Court, expressed concern for the increase in students in the schools. He ballparked the number of additional households being added with these developments at 957 additional units. Using the ratio of .333% of households having a student in school, this would increase Westlawn's enrollment by 20% or 64 students for a total of 292 students, for a record enrollment. He asked the Council to look at the totality of increase and not the individuals.

Council Member Arnett presented figures showing that the school age population is declining. The school system had 3,125 students in 2005-06 and today the number of students is 3,108. When the School District spent \$60 million to upgrade the schools they allowed for an increase in students.

Council Member Thome stated that realistically the children are spread over the variety of schools and grades making the impact less.

Council Member Burkart stated that it is important to keep an eye on the impact that all of the developments have on the schools, as the City continues to grow.

Daniel Sampson Parsons, N69W5819 Bridge Road, (via zoom) clarified the timeline of the proposed building and questioned the possible payoff of the TID.

City Administrator Hilvo stated that much of this depends on the EPA and DNR timeline.

Council Member Arnett stated that the south portion of the development would create \$11 million in assessment and would contribute \$165,000/year in taxes.

Bob Bach stated that it is important to have the support of the Common Council on this project when meeting with the DNR and EPA to get the project started.

The Common Council was reminded that this is only a concept review and is not final. At that point a vote was taken to determine support for the project.

Council Members Arnett, Simpson, Thome, and Mueller voted in favor and Council Members Bitter, Burkart, and Verhaalen were opposed.

DISCUSSION AND POSSIBLE ACTION ON REQUEST FROM CEDARBURG CULTURAL CENTER FOR AN AMPLIFIED MUSIC/SOUND PERMIT IN AN OUTDOOR ALCOHOL BEVERAGE SEATING AREA AT W62 N546 WASHINGTON AVENUE

Motion made by Council Member Arnett, seconded by Council Member Verhaalen, to approve an Amplified Music/Sound Permit in an Outdoor Alcohol Beverage Seating Area for the Cedarburg Cultural Center at W62 N546 Washington Avenue. Motion carried without a negative vote.

DISCUSSION AND POSSIBLE ACTION ON PUBLIC WORKS, PARKS, & FORESTRY WAGES

City Administrator Hilvo explained that the Public Works/Forestry Department currently has an opening for a DPW/Forestry Crew member. With surrounding communities increasing their starting wages for public works employees recently, he is requesting to increase the starting wage for a crew member from \$23.00/hr. to \$24.72/hr. With this change, the City will have several crew member positions that would require an increase in their wages as well to remain equitable with wages among all the crew positions. The following increases were being requested in addition to the increase in the starting wage for a crew member.

- Employee 1: \$25.12 to \$26.38
- Employee 2 & 3: \$24.64 to \$25.87
- Employee 4: \$23.92 to \$25.12
- Employee 5: \$29.07 to \$30.52

The current pay for crew members ranges from \$23.92 to \$32.70

The current salary range is \$47,840 (\$23/hr.) to \$68,016 (\$32.70/hr.)

City Administrator Hilvo noted that the City staff wage scale is scheduled to be revised in 2023 for the 2024 budget, as the last revision was done in 2019.

Motion made by Council Member Burkart, seconded by Council Member Simpson, to approve the adjustments to the Public Works, Parks, & Forestry wages. Motion carried without a negative vote.

CONSENT AGENDA

Motion made by Council Member Thome, seconded by Council Member Simpson, to approve the following agenda items:

- January 30, 2023 Common Council minutes
- New 2022-2023 operator licenses for the period ending June 30, 2023 for individuals who filed application with City Clerk.
- Payment of bills dated 01/27/23 through 02/03/23, transfers dated 01/26/23 through 02/10/23, and payroll for period 01/22/23 through 02/04/23.

Motion carried without a negative vote.

CITY ADMINISTRATOR'S REPORT

Building Inspection/Public Works Secretary Kim Esselmann passed away suddenly this morning and City Administrator Hilvo asked for prayers and thoughts for her family, friends, and coworkers.

COMMENTS AND SUGGESTIONS FROM CITIZENS - None

COMMENTS AND ANNOUNCEMENTS BY COUNCIL MEMBERS - None

MAYOR REPORT- None

ADJOURNMENT – CLOSED SESSION

Motion made by Council Member Thome, seconded by Council Member Mueller, to adjourn to closed session at 8:10 p.m. pursuant to State Statutes 19.85(e) to deliberate or negotiate the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. More specifically discussion/update on the concept of a new shared services agreement for Fire/EMS services with the Town of Cedarburg. Approval of closed session minutes from January 30, 2023. Motion carried on a roll call vote with Council Members Bitter, Arnett, Burkart, Verhaalen, Simpson, Thome, and Mueller voting aye.

RECONVENE TO OPEN SESSION

Motion made by Council Member Burkart, seconded by Council Member Thome, to reconvene to open session at 9:05 p.m. Motion carried on a roll call vote with Council Members Bitter, Arnett, Burkart, Verhaalen, Simpson, Thome, and Mueller voting aye.

ADJOURNMENT

Motion made by Council Member Arnett, seconded by Council Member Burkart, to adjourn the meeting at 9:05 p.m. Motion carried without a negative vote.

Amy D. Kletzien, MMC/WCPC
Deputy City Clerk

02/22/2023 09:56 AM

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CHECK DISBURSEMENT REPORT FOR CITY OF CEDARBURG

CHECK DATE FROM 02/10/2023 - 02/17/2023

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
02/10/2023	PWBDD	42839	AXON ENTERPRISE INC	TRAVEL & TRAINING	500330	522120	495.00
02/10/2023	PWBDD	42842*#	BEYER'S HARDWARE	OPERATING SUPPLIES	500350	518100	39.06
				MAINTENANCE PARTS	500353	533210	25.63
				MAINTENANCE PARTS	500353	533210	8.99
				MAINTENANCE PARTS	500353	533210	28.28
				MAINTENANCE PARTS	500353	533210	9.89
				MAINTENANCE PARTS	500353	533210	17.99
				MAINTENANCE PARTS	500353	533210	17.77
				REPAIR AND MAINTENANCE	500240	555510	1.40
				REPAIR AND MAINTENANCE	500240	555510	(0.35)
				CHECK PWBDD 42842 TOTAL FOR FUND 100:			148.66
02/10/2023	PWBDD	42843	BOEHLKE BOTTLED GAS CORP.	FUEL SYSTEM MAINTENANCE	500326	533210	650.00
02/10/2023	PWBDD	42845	BROOKS TRACTOR	MAINTENANCE PARTS	500353	533210	2,776.33
02/10/2023	PWBDD	42846*#	CARDMEMBER SERVICE	WCMA CONF	500330	513200	195.00
				CONLEY	500310	514100	126.00
				POSTAGE	500315	514100	14.40
				WMCA DUES	500320	514100	130.00
				ZOOM	500320	514100	63.26
				EQUIPMENT/CAPITAL OUTLAY	500380	514700	336.99
				DSPS	500240	518100	51.00
				REPAIR AND MAINTENANCE	500240	522100	56.17
				STAMPS	500310	522110	17.99
				OFFICE SUPPLIES	500310	522110	31.99
				SAFELIGHT GLASS	500240	522120	453.63
				CONFERENCE DINNER	500330	522120	80.00
				TRAVEL & TRAINING	500330	522120	100.30
				UNIFORMS	500346	522120	218.94
				AMAZON	500347	522120	54.77
				PRECISION GEAR	500380	522120	368.19
				TITAN FITNESS	500380	522120	1,257.85
				WALGREENS	500390	522120	160.00
				UNIFORMS	500346	522130	103.39

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Fund: 100 GENERAL FUND							
				UNIFORMS	500346	522130	170.19
				STATE TAGS	500310	522310	500.86
				CODE UPDATE	500330	522310	360.00
				HOMETOWN	500240	522410	1,876.60
				WIS EMG CONFERENCE	500330	522410	450.00
				EVEN ODDS & PIG	500350	522410	128.41
				WISEMENS WESTERN	500330	533210	424.95
				AMAZON, LITTLE CEASARS	500350	533210	1,679.81
				AMAZON	500353	533210	893.69
				AMAZON	500310	555140	123.32
				OUT & OUT	500390	555140	96.90
				AMAZON	500240	555510	12.90
				AMAZON, SPOTIFY	500240	555510	865.20
				AMAZON	500310	555510	29.94
				OFFICE SUPPLIES	500310	555510	141.94
				TRAVEL & TRAINING	500330	555510	550.00
				CHECK PWBDD 42846 TOTAL FOR FUND 100:			12,124.58
02/10/2023	PWBDD	42848*#	CEDARBURG LIGHT & WATER	REPAIR AND MAINTENANCE	500240	533421	391.59
02/10/2023	PWBDD	42849	CENTER MASS INC	TRAVEL & TRAINING	500330	522120	198.00
02/10/2023	PWBDD	42853#	CONLEY MEDIA, LLC	LEGAL PUBLICATIONS	500325	514100	138.26
				ELECTIONS LEGAL NOTICES	500321	514200	56.41
				CHECK PWBDD 42853 TOTAL FOR FUND 100:			194.67
02/10/2023	PWBDD	42854	EGELHOFF LAWNMOWER SERVICE	MAINTENANCE PARTS	500353	533210	155.56
				MAINTENANCE PARTS	500353	533210	31.80
				CHECK PWBDD 42854 TOTAL FOR FUND 100:			187.36
02/10/2023	PWBDD	42857	ENGINEERED SECURITY SOLUTIONS	OPERATING SUPPLIES	500350	533210	224.00
02/10/2023	PWBDD	42858	FASTENAL COMPANY	MAINTENANCE PARTS	500353	533210	268.02
				MAINTENANCE PARTS	500353	533210	237.81
				CHECK PWBDD 42858 TOTAL FOR FUND 100:			505.83

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Fund: 100 GENERAL FUND							
02/10/2023	PWBDD	42860	GALLS	UNIFORMS	500346	522110	99.47
				UNIFORMS	500346	522110	289.96
				CHECK PWBDD 42860 TOTAL FOR FUND 100:			389.43
02/10/2023	PWBDD	42863*#	HOME DEPOT CREDIT SERVICES	REPAIR AND MAINTENANCE	500240	555510	230.22
02/10/2023	PWBDD	42867	J A FULTZ	OVERPAYMENT OF TAXES	261400	000000	50.00
02/10/2023	PWBDD	42869	JESSIFFANY CANINE SERVICES LLC	K-9 UNIT EXPENSE	500352	522120	150.00
02/10/2023	PWBDD	42870	JOE JACOBS	PROFESSIONAL SERVICES	500210	522310	275.00
02/10/2023	PWBDD	42871	MID-STATE EQUIPMENT	MAINTENANCE PARTS	500353	533210	1,941.75
02/10/2023	PWBDD	42873	MOTION & CONTROL ENTERPRISES LLC	MAINTENANCE PARTS	500353	533210	689.23
02/10/2023	PWBDD	42874*#	NAPA AUTO PARTS	MAINTENANCE PARTS	500353	533210	40.73
				MAINTENANCE PARTS	500353	533210	61.05
				MAINTENANCE PARTS	500353	533210	33.74
				MAINTENANCE PARTS	500353	533210	109.17
				MAINTENANCE PARTS	500353	533210	5.33
				MAINTENANCE PARTS	500353	533210	45.98
				MAINTENANCE PARTS	500353	533210	(38.84)
				MAINTENANCE PARTS	500353	533210	(102.50)
				CHECK PWBDD 42874 TOTAL FOR FUND 100:			154.66
02/10/2023	PWBDD	42877	ODP BUSINESS SOLUTIONS	OFFICE SUPPLIES	500310	522110	89.39
02/10/2023	PWBDD	42878	ONTECH SYSTEMS, INC	PROFESSIONAL SERVICES	500210	514700	927.50
				PROFESSIONAL SERVICES	500210	514700	965.96
				EQUIPMENT/CAPITAL OUTLAY	500380	514700	319.20
				CHECK PWBDD 42878 TOTAL FOR FUND 100:			2,212.66
02/10/2023	PWBDD	42879	OZAUKEE COUNTY CLERK OF COURTS	COURT PENALTIES & COSTS	451101	000000	100.00
02/10/2023	PWBDD	42880	QUALITY STATE OIL CO., INC.	GAS AND OIL EXPENSE	500351	533210	200.42
02/10/2023	PWBDD	42881	RAINBOW TREE CARE	MECTINLTE	500290	555510	11,384.80

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Fund: 100 GENERAL FUND							
02/10/2023	PWBDD	42883	RIVER RUN COMPUTERS, INC.	TELEPHONE/COMMUNICATIONS	500225	522110	75.00
02/10/2023	PWBDD	42884	ROAD EQUIPMENT PARTS CENTER	MAINTENANCE PARTS	500353	533210	233.78
02/10/2023	PWBDD	42885	SHERWIN INDUSTRIES, INC.	REPAIR AND MAINTENANCE	500240	533311	2,112.00
02/10/2023	PWBDD	42886	SHORT ELLIOTT HENDRICKSON INC	PROFESSIONAL SERVICES	500210	533110	1,802.19
02/10/2023	PWBDD	42888	STARK PAVEMENT CORPORATION	REPAIR AND MAINTENANCE	500240	533440	73.83
02/10/2023	PWBDD	42889	STATE INDUSTRIAL PRODUCTS	OPERATING SUPPLIES	500350	533210	134.12
02/10/2023	PWBDD	42890	STEINIG TAL KENNEL, LLC	K-9 UNIT EXPENSE	500352	522120	450.00
02/10/2023	PWBDD	42891	STEVEN CHOJNACKI	AWARDS, SUPPLIES	500343	519200	25.00
02/10/2023	PWBDD	42893	THE UNIFORM SHOPPE	UNIFORMS	500346	522120	1,318.55
02/10/2023	PWBDD	42895	TSR SOLUTIONS, INC.	EQUIPMENT/CAPITAL OUTLAY	500380	514700	2,795.00
02/10/2023	PWBDD	42896#	UNIFIRST CORPORATION	REPAIR AND MAINTENANCE	500240	518100	128.89
				MAINTENANCE SUPPLIES	500340	522100	78.63
				OPERATING SUPPLIES	500350	533210	52.47
				OPERATING SUPPLIES	500350	533210	(52.47)
				CHECK PWBDD 42896 TOTAL FOR FUND 100:			207.52
02/10/2023	PWBDD	42897	VERMEER-WISCONSIN	MAINTENANCE PARTS	500353	533210	234.97
02/10/2023	PWBDD	42901	WM CORPORATE SERVICES, INC	STREET SWEEPING	500295	533440	2,395.35
02/10/2023	PWBDD	42902	ZUERN BUILDING PRODUCTS	OPERATING SUPPLIES	500350	533210	67.52
02/17/2023	PWBDD	42903	ABLE DISTRIBUTING	REPAIR AND MAINTENANCE	500240	518100	55.22
02/17/2023	PWBDD	42905	ASCENSION OCCUPATION HEALTH-	ATTORNEY/CONSULTANT	500212	522110	185.00
02/17/2023	PWBDD	42908	BARCO PRODUCTS COMPANY	OPERATING EXPENSES	500235	522230	1,092.33
02/17/2023	PWBDD	42909*#	BEYER'S HARDWARE	MAINTENANCE PARTS	500353	533210	31.49
				MAINTENANCE PARTS	500353	533210	5.99
				MAINTENANCE PARTS	500353	533210	52.76
				MAINTENANCE PARTS	500353	533210	12.58

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Fund: 100 GENERAL FUND							
				MAINTENANCE PARTS	500353	533210	(9.89)
				REPAIR AND MAINTENANCE	500240	555510	6.29
				CHECK PWBDD 42909 TOTAL FOR FUND 100:			99.22
02/17/2023	PWBDD	42910	BLAIN'S FARM & FLEET	OPERATING SUPPLIES	500350	533210	99.98
02/17/2023	PWBDD	42911	BMO HARRIS BANK N.A.	OPERATING EXPENSES	500235	522230	1,900.86
02/17/2023	PWBDD	42912	BOEHLKE BOTTLED GAS CORP.	FUEL INVENTORY	161500	000000	1,021.89
02/17/2023	PWBDD	42913	CEDARBURG LIGHT & WATER	TIM O'BRIEN HOMES N116W6984 CABOT COURT	256201	000000	1,945.00
				HARBOR HOMES W72N1162 &W72 N1164	256201	000000	3,890.00
				HARBOR HOMES N118W7076 OAKMOUNT DR	256201	000000	2,053.92
				TIM O'BRIAN HOMES N116W6846 CABOT COURT	256201	000000	2,053.92
				CHECK PWBDD 42913 TOTAL FOR FUND 100:			9,942.84
02/17/2023	PWBDD	42914*#	CHARTER COMMUNICATIONS	TELEPHONE/COMMUNICATIONS	500225	522110	425.12
02/17/2023	PWBDD	42915	CHUCK MOEGENBURG	REPAIR AND MAINTENANCE	500240	518100	120.00
02/17/2023	PWBDD	42916*#	CINTAS CORPORATION	OPERATING SUPPLIES	500350	533210	246.06
				OPERATING SUPPLIES	500350	533210	274.79
				CHECK PWBDD 42916 TOTAL FOR FUND 100:			520.85
02/17/2023	PWBDD	42917	CNA SURETY	PROF PUBLICATIONS AND DUES	500320	522110	30.00
02/17/2023	PWBDD	42918	EGELHOFF LAWNMOWER SERVICE	MAINTENANCE PARTS	500353	533210	244.29
02/17/2023	PWBDD	42919	EXCEL DISPOSAL OF WISCONSIN LLC	PUBLIC WORKS FEES	463101	000000	384.64
02/17/2023	PWBDD	42920	FASTENAL COMPANY	OPERATING SUPPLIES	500350	533210	406.68
				MAINTENANCE PARTS	500353	533210	317.87
				CHECK PWBDD 42920 TOTAL FOR FUND 100:			724.55
02/17/2023	PWBDD	42922	GOLDFISH UNIFORMS	UNIFORMS	500346	522410	170.75
02/17/2023	PWBDD	42924	HEIN ELECTRIC SUPPLY CO	OPERATING EXPENSES	500235	522230	988.77

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
				OPERATING EXPENSES	500235	522230	45.27
				OPERATING EXPENSES	500235	522230	38.28
				OPERATING EXPENSES	500235	522230	482.92
				OPERATING EXPENSES	500235	522230	(482.92)
				CHECK PWBDD 42924 TOTAL FOR FUND 100:			<u>1,072.32</u>
02/17/2023	PWBDD	42925	HI-LINE INC.	MAINTENANCE PARTS	500353	533210	119.35
02/17/2023	PWBDD	42927	KOPKA PINKUS DOLIN PC	ATTORNEY/CONSULTANT	500212	522110	126.00
02/17/2023	PWBDD	42928	LAFORCE INC.	REPAIR AND MAINTENANCE	500240	555510	166.00
02/17/2023	PWBDD	42929	LINCOLN CONTRACTORS SUPPLY, INC	MAINTENANCE PARTS	500353	533210	1,017.89
02/17/2023	PWBDD	42931	MCCONN INC	MAINTENANCE PARTS	500353	533210	976.28
02/17/2023	PWBDD	42933	MOTION & CONTROL ENTERPRISES LLC	MAINTENANCE PARTS	500353	533210	331.30
02/17/2023	PWBDD	42934	NAPA AUTO PARTS	MAINTENANCE PARTS	500353	533210	40.28
				MAINTENANCE PARTS	500353	533210	15.41
				MAINTENANCE PARTS	500353	533210	138.30
				CHECK PWBDD 42934 TOTAL FOR FUND 100:			<u>193.99</u>
02/17/2023	PWBDD	42939	POMP'S SERVICES INC.	MAINTENANCE PARTS	500353	533210	467.81
02/17/2023	PWBDD	42940*#	QUALITY STATE OIL CO.,INC.	FUEL INVENTORY	161500	000000	4,920.96
				FUEL INVENTORY	161500	000000	5,703.71
				GAS AND OIL EXPENSE	500351	533210	229.00
				CHECK PWBDD 42940 TOTAL FOR FUND 100:			<u>10,853.67</u>
02/17/2023	PWBDD	42941	REDISHRED ACQUISITION INC	PROFESSIONAL SERVICES	500210	515600	55.00
02/17/2023	PWBDD	42942#	SPECTRUM	TELEPHONE/COMMUNICATIONS	500225	522110	26.17
				OPERATING SUPPLIES	500350	533210	12.05
				CHECK PWBDD 42942 TOTAL FOR FUND 100:			<u>38.22</u>
02/17/2023	PWBDD	42944	TAPCO	REPAIR AND MAINTENANCE	500240	533421	180.00

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Fund: 100 GENERAL FUND							
02/17/2023	PWBDD	42945#	THE UNIFORM SHOPPE	UNIFORMS	500346	522110	149.95
				UNIFORMS	500346	522120	396.70
				UNIFORMS	500346	522120	346.85
				UNIFORMS	500346	522120	289.80
				UNIFORMS	500346	522120	47.95
				CHECK PWBDD 42945 TOTAL FOR FUND 100:			1,231.25
02/17/2023	PWBDD	42948	TRESTER HOIST & EQUIPMENT	OPERATING SUPPLIES	500350	533210	440.00
02/17/2023	PWBDD	42950	UNIFIRST CORPORATION	OPERATING SUPPLIES	500350	533210	52.47
02/17/2023	PWBDD	42953	WISCONSIN DEPT OF JUSTICE	TELEPHONE/COMMUNICATIONS	500225	522110	196.00
02/17/2023	PWBDD	42954	WISCONSIN HUMANE SOCIETY	ANIMAL POUND	500213	522110	30.00
				Total for fund 100 GENERAL FUND			82,253.50
Fund: 200 CEMETERY FUND							
02/17/2023	PWBDD	42930	LISA DIAMOND	CEMETERY PROPERTY SALES	465500	000000	750.00
				Total for fund 200 CEMETERY FUND			750.00
Fund: 210 ROOM TAX FUND							
02/10/2023	PWBDD	42850	CHAMBER OF COMMERCE	ACCRUED VOUCHERS PAYABLE	212500	000000	7,440.58
02/10/2023	PWBDD	42851	CHAMBER OF COMMERCE	ACCRUED VOUCHERS PAYABLE	212500	000000	22,312.73
				Total for fund 210 ROOM TAX FUND			29,753.31
Fund: 220 RECREATION PROGRAMS FUND							
02/10/2023	PWBDD	42846*#	CARDMEMBER SERVICE	SUPPLIES AND EXPENSES	500347	555390	33.76
				SUNNY BUNNY	500347	555390	1,775.35
				RED CROSS	500372	555390	617.83
				POMS EXPENSES	500394	555390	439.63
				POMS EXPENSES	500394	555390	1,121.75
				CHECK PWBDD 42846 TOTAL FOR FUND 220:			3,988.32
02/17/2023	PWBDD	42909*#	BEYER'S HARDWARE	SUPPLIES AND EXPENSES	500347	555390	62.98
				Total for fund 220 RECREATION PROGRAMS FUND			4,051.30
Fund: 240 SWIMMING POOL FUND							
02/10/2023	PWBDD	42841	BASSETT MECHANICAL	MAINTENANCE SUPPLIES	500340	555320	378.00
02/10/2023	PWBDD	42898	VERMONT SYSTEMS INC.	EQUIPMENT/CAPITAL OUTLAY	500380	555320	1,470.00

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Fund: 240 SWIMMING POOL FUND							
02/17/2023	PWBDD	42956	WPRA	TRAVEL & TRAINING	500330	555320	25.00
Total for fund 240 SWIMMING POOL FUND							1,873.00
Fund: 260 LIBRARY FUND							
02/10/2023	PWBDD	42840	BAKER & TAYLOR BOOKS	PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	22.25
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	25.13
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	14.33
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	82.59
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	43.72
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	17.93
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	25.99
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	469.45
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	163.15
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	275.00
CHECK PWBDD 42840 TOTAL FOR FUND 260:							1,139.54
02/10/2023	PWBDD	42846*#	CARDMEMBER SERVICE	CYBERLINK	500225	555110	415.14
				HOME DEPOT	500240	555110	145.70
				LOVE 365	500312	555110	80.99
				BARRON'S	500319	555110	25.50
				JAVA HOUSE	500322	555110	30.00
				UWCC	500330	555110	320.50
CHECK PWBDD 42846 TOTAL FOR FUND 260:							1,017.83
02/10/2023	PWBDD	42865	IMAGE VIDEO PRODUCTIONS	DONATION EXPENDITURES	500322	555110	250.00
02/10/2023	PWBDD	42868	JAMES IMAGING SYSTEMS, INC.	COMPUTER/COPIER SUPPLIES	500312	555110	363.50
02/10/2023	PWBDD	42875	NASSCO, INC.	OPERATING SUPPLIES	500350	555110	54.65
02/17/2023	PWBDD	42907	BAKER & TAYLOR BOOKS	PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	19.08
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	96.80
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	328.50
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	102.17
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	53.54
CHECK PWBDD 42907 TOTAL FOR FUND 260:							600.09

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Fund: 260 LIBRARY FUND							
02/17/2023	PWBDD	42916*#	CINTAS CORPORATION	OPERATING SUPPLIES	500350	555110	104.14
				OPERATING SUPPLIES	500350	555110	104.14
				OPERATING SUPPLIES	500350	555110	104.14
				CHECK PWBDD 42916 TOTAL FOR FUND 260:			312.42
02/17/2023	PWBDD	42932	MILWAUKEE JOURNAL SENTINEL	PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	904.68
02/17/2023	PWBDD	42935	NASSCO, INC.	OPERATING SUPPLIES	500350	555110	136.83
02/17/2023	PWBDD	42952	VISUAL IMAGE PHOTOGRAPHY, INC.	MARKETING	500223	555110	220.00
				Total for fund 260 LIBRARY FUND			4,999.54
Fund: 270 FIRE DEPT & EMS							
02/10/2023	PWBDD	42838	AIRGAS USA LLC	SUPPLIES AND EXPENSES	500347	522500	215.36
02/10/2023	PWBDD	42842*#	BEYER'S HARDWARE	OPERATING EXPENSES	500235	522500	30.59
				OPERATING SUPPLIES	500350	522500	17.08
				OPERATING SUPPLIES	500350	522500	7.19
				OPERATING SUPPLIES	500350	522500	31.27
				OPERATING SUPPLIES	500350	522500	9.89
				OPERATING SUPPLIES	500350	522500	9.40
				OPERATING SUPPLIES	500350	522500	37.78
				OPERATING SUPPLIES	500350	522500	59.37
				CHECK PWBDD 42842 TOTAL FOR FUND 270:			202.57
02/10/2023	PWBDD	42844	BOUND TREE MEDICAL, LLC	SUPPLIES AND EXPENSES	500347	522500	791.63
02/10/2023	PWBDD	42855	EMR, LLC	REPAIR AND MAINTENANCE	500240	522500	2,524.62
				REPAIR AND MAINTENANCE	500240	522500	26.40
				REPAIR AND MAINTENANCE	500240	522500	262.66
				CHECK PWBDD 42855 TOTAL FOR FUND 270:			2,813.68
02/10/2023	PWBDD	42856	EMS LOGIK	EMS - FLEX GRANT EXPENSES	500396	522500	7,640.00
02/10/2023	PWBDD	42859	FIRE SAFETY USA INC	EQUIPMENT/CAPITAL OUTLAY	500380	522500	285.00
02/10/2023	PWBDD	42861	GALLS, LLC	UNIFORMS	500346	522500	35.21

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Fund: 270 FIRE DEPT & EMS							
				UNIFORMS	500346	522500	140.55
				UNIFORMS	500346	522500	359.50
				CHECK PWBDD 42861 TOTAL FOR FUND 270:			535.26
02/10/2023	PWBDD	42862	GENERAL COMMUNICATIONS INC	EMS - FLEX GRANT EXPENSES	500396	522500	4,625.00
02/10/2023	PWBDD	42864	IBS OF SOUTHEASTERN WISCONSIN	REPAIR AND MAINTENANCE	500240	522500	139.96
02/10/2023	PWBDD	42866	ISIMULATE LLC	EMS - FLEX GRANT EXPENSES	500396	522500	10,585.00
02/10/2023	PWBDD	42872	MILWAUKEE AREA TECHNICAL	TRAVEL & TRAINING	500330	522500	240.00
02/10/2023	PWBDD	42874*#	NAPA AUTO PARTS	REPAIR AND MAINTENANCE	500240	522500	80.89
02/10/2023	PWBDD	42876	NORTH SHORE PHARMACY & COMPOUNDING	SUPPLIES AND EXPENSES	500347	522500	112.95
02/10/2023	PWBDD	42882	RENNERT'S FIRE EQUIPMENT	REPAIR AND MAINTENANCE	500240	522500	1,805.00
02/10/2023	PWBDD	42887	SPECTRUM	TELEPHONE/COMMUNICATIONS	500225	522500	12.65
02/10/2023	PWBDD	42894	TOMASO'S	OPERATING SUPPLIES	500350	522500	56.00
				OPERATING SUPPLIES	500350	522500	135.00
				CHECK PWBDD 42894 TOTAL FOR FUND 270:			191.00
02/10/2023	PWBDD	42900	WITMER PUBLIC SAFETY GROUP	EMS - FLEX GRANT EXPENSES	500396	522500	396.47
02/17/2023	PWBDD	42904	ANDRES MEDICAL BILLING	PROFESSIONAL SERVICES	500210	522500	2,725.07
02/17/2023	PWBDD	42914*#	CHARTER COMMUNICATIONS	TELEPHONE/COMMUNICATIONS	500225	522500	99.99
02/17/2023	PWBDD	42921	GENERAL COMMUNICATIONS INC	TELEPHONE/COMMUNICATIONS	500225	522500	80.00
02/17/2023	PWBDD	42926	IAMRESPONDING.COM	MAINT/CONTRACTED SERVICES	500290	522500	810.00
02/17/2023	PWBDD	42940*#	QUALITY STATE OIL CO., INC.	GAS AND OIL EXPENSE	500351	522500	101.89
02/17/2023	PWBDD	42946	THIENSVILLE FIRE DEPARTMENT	PROFESSIONAL SERVICES	500210	522500	2,674.87
02/17/2023	PWBDD	42947	TOMASO'S	OPERATING SUPPLIES	500350	522500	133.75

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Fund: 270 FIRE DEPT & EMS							
				OPERATING SUPPLIES	500350	522500	116.50
				CHECK PWBDD 42947 TOTAL FOR FUND 270:			250.25
02/17/2023	PWBDD	42949	ULINE	OPERATING SUPPLIES	500350	522500	145.70
02/17/2023	PWBDD	42951	UNITED HEALTH CARE-MEDICARE	REFUNDS - EMS BILLING	500392	522500	245.72
02/17/2023	PWBDD	42955	WITMER PUBLIC SAFETY GROUP	EQUIPMENT/CAPITAL OUTLAY	500380	522500	502.75
02/17/2023	PWBDD	42957	ZOLL MEDICAL CORPORATION	SUPPLIES AND EXPENSES	500347	522500	561.00
				Total for fund 270 FIRE DEPT & EMS			38,869.66
Fund: 400 CAPITAL IMPROVEMENTS FUND							
02/10/2023	PWBDD	42847*#	CEDAR CORPORATION	DUE FROM LIGHT & WATER	156200	000000	2,553.80
				STREET IMPROVEMENTS	500854	533311	7,142.74
				STORMWATER IMPROVEMENTS	500475	533440	1,556.25
				CHECK PWBDD 42847 TOTAL FOR FUND 400:			11,252.79
02/10/2023	PWBDD	42848*#	CEDARBURG LIGHT & WATER	PROCHNOW	500841	533750	682.50
				Total for fund 400 CAPITAL IMPROVEMENTS FUND			11,935.29
Fund: 601 WATER RECYCLING CENTER							
02/10/2023	PWBDD	42846*#	CARDMEMBER SERVICE	AMAZON	500370	573825	194.49
				AMAZON	500340	573830	927.81
				AMAZON	500360	573835	1.62
				STATE OF WI FEES	500323	573850	210.13
				WWOA & KALAHARI	500330	573850	1,100.92
				CHECK PWBDD 42846 TOTAL FOR FUND 601:			2,434.97
02/10/2023	PWBDD	42847*#	CEDAR CORPORATION	COLLECTION MAINS AND ACCESS.	184313	000000	2,048.41
02/10/2023	PWBDD	42852	CINTAS CORPORATION	LAB SUPPLIES	500370	573825	112.11
				SAFETY EQUIPMENT	500372	573825	112.11
				CHECK PWBDD 42852 TOTAL FOR FUND 601:			224.22
02/10/2023	PWBDD	42863*#	HOME DEPOT CREDIT SERVICES	MAINTENANCE SUPPLIES	500340	573830	529.00

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 601 WATER RECYCLING CENTER				JANITORIAL SUPPLIES	500342	573830	38.86
				CHECK PWBDD 42863 TOTAL FOR FUND 601:			567.86
02/10/2023	PWBDD	42899	VISU-SEWER INC.	6 MM FINISHED FULLY STRUCTURAL LINER	184313	000000	56,312.50
02/17/2023	PWBDD	42906	BADGER STATE WASTE, LLC	SLUDGE HAULING	500294	573825	27,592.00
02/17/2023	PWBDD	42909*#	BEYER'S HARDWARE	LAB SUPPLIES	500370	573825	13.02
				MAINTENANCE SUPPLIES	500340	573830	7.00
				MAINTENANCE SUPPLIES	500340	573830	10.21
				MAINTENANCE SUPPLIES	500340	573830	2.96
				CHECK PWBDD 42909 TOTAL FOR FUND 601:			33.19
02/17/2023	PWBDD	42916*#	CINTAS CORPORATION	SAFETY EQUIPMENT	500372	573825	112.11
02/17/2023	PWBDD	42923	HAWKINS , INC.	COAGULANTS	500371	573825	8,957.52
02/17/2023	PWBDD	42936	OLSEN'S PIGGLY WIGGLY	LAB SUPPLIES	500370	573825	20.90
02/17/2023	PWBDD	42937	OWEN'S OFFICE SUPPLIES	OTHER EXPENSES	500390	573850	264.15
02/17/2023	PWBDD	42938	PACE ANALYTICAL SERVICES, LLC	LAB SUPPLIES	500370	573825	573.30
02/17/2023	PWBDD	42943	STARNET TECHNOLOGIES	TELEPHONE/COMMUNICATIONS	500225	573825	600.00
				Total for fund 601 WATER RECYCLING CENTER			99,741.13
Fund: 700 RISK MANAGEMENT FUND				INSURANCE CLAIMS - 2021	500525	519400	26,500.00
02/10/2023	PWBDD	42892	STRUCTUREWERKS, INC				
				Total for fund 700 RISK MANAGEMENT FUND			26,500.00
TOTAL - ALL FUNDS							300,726.73

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CITY OF CEDARBURG
TRANSFER LIST
2/10/23-2/24/23

Date	Amount	Transfer to
PWSB CHECKING ACCOUNT		
2/10/2023	\$2,059.32	ADP-invoices
2/16/2023	\$156,763.70	ETF-March dental & vision
2/16/2023	\$948.36	Aflac-January premiums
2/16/2023	\$2,233.41	Minnesota Life-March premiums
2/23/2023	\$236,000.00	PWSB Payroll
2/23/2023	\$1,373.11	ICMA-contributions for 2/5/23-2/18/23
2/23/2023	\$5,732.67	North Shore Bank-contributions for 2/5/23-2/18/23
2/23/2023	\$522.50	Police Union-contributions for 2/5/23-2/18/23
2/23/2023	\$346.15	State of Wisconsin-child support for 2/5/23-2/18/23
2/23/2023	\$783.04	Wis Deferred Comp-contributions for 2/5/23-2/18/23
	<u>\$406,762.26</u>	

PWSB PAYROLL CHECKING ACCOUNT

2/24/2023	\$166,022.25	Payroll for 2/5/23-2/18/23
2/24/2023	\$69,777.80	Payroll taxes for 2/5/23-2/18/23
	<u>\$235,800.05</u>	

PWSB TAX COLLECTION MONEY MARKET

2/16/2023	\$597,421.19	Ozaukee County-tax settlement
2/16/2023	\$2,776,533.60	Cedarburg School District-tax settlement
2/16/2023	\$5,898.06	M-T School District-tax settlement
2/16/2023	\$385,014.34	MATC-tax settlement



City of Cedarburg

City Administrator's Report

February 23, 2023

Department News

The following information is provided to keep the Common Council and staff informed on some of the activities and events of the City. Points of clarification may be addressed during the City Administrator's Report portion of the agenda; however, if discussion of any of these items is necessary, placement on a future Council agenda should be directed.

Engineering & Public Works— The design work is finished for the 2023 Street & Utility Project and bids will be opened on March 3, 2023. Bids for the Sidewalk program will be opened on February 28. Director Wieser is working on the Stormwater annual report that is due at the end of March.

The Public Works crew is working on tree removals and pruning, street sweeping on south Washington Avenue, and clean up from Winter Festival. The Department will be hiring a person to work 50% streets and 50% forestry.

Parks, Recreation & Forestry—A Senses Hike will be held in conjunction with Riveredge Nature Center on Saturday, February 25 on the Cedar Hedge Trail. Director Friess will be training with Mitel phone system, to handle issues with the in-house phone system.

Cedarburg Green will be planting a row of cherry trees behind the pickleball courts in Adlai Horn park.

Water Recycling Center— A walk through meeting will be conducted on February 28, for the facility plan to be completed, to help determine if the plant should be upgraded or a new facility should be built. A job opening will be posted soon.

Building Inspection—The Department is asking for ARPA funds for new Building Inspection software. The tenants in the cemetery house will be moving at the end of February.

Light & Water—The Western Road Water Tower removal is moving forward and will take approximately 1 1/2 days for the removal. The Utility audit will take place the first week in March. The water rate increase hearing (approximately 18%) will be held at the end of February. There is a backorder on transformers, which may impact future developments beyond what is already planned.

Fire—A walk-in door at the Fire Station has been replaced and will be painted white. The State audit (done every five years) went well on the review of the 2% fire insurance money that the Fire Department receives each year. The Department will improve their social media presence.

Clerk—There was a 35% turnout for the February 21 Spring Primary election.

Library— Director Eastwood is presenting the 2022 Annual Report to the Library Board on Wednesday, February 22. 103,567 people visited the Library in 2022 compared to 89,129 in 2021. Youth Services Librarian Nancy Krajecki is retiring. There is an opening to work 12-15 hours a week at the front desk.

Treasurer— This is a payroll week. The annual audit is scheduled for the first week in March.

Mayor— Mayor O'Keefe reviewed the current residential developments. He will be filling vacancies on the Landmarks Commission and the Public Works & Sewerage Commission.

Administrator— Employees were reminded to complete the required online anti-harassment training as soon as possible.

Respectfully submitted,

Mikko Hilvo

2023 PERMIT SUMMARY BY MONTH

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Erosion Control	2												2
Single Family	2												2
Addition/Alteration	12	6											18
Commerical New Constructio	1												1
Heat/Vent	20	9											29
Plumbing	30	13											43
Electrical	30	12											42
Occupancy	9	1											10
TOTAL VALUE TO CITY	1,423,110	169,180											1,592,290
INSPECTIONS													
Jeff Thoma	223	34											257
JOE JACOBS	2	2											4
MICHAEL BAIER													
ROGER KISON	9												9