

Board of Review
May 19, 2008

Meeting called to order at 3:30 p.m. by Mayor Gerald Bauer
Roll Call: Present – Bauer, Schoonover, Polzer, Schofield and Gurney. Assessor James Konsela was also present.

Due and proper notice of meeting was given by the clerk.

Motion by Schofield, seconded by Schoonover to adopt the agenda as presented. Motion carried by unanimous voice vote.

Oaths – Administrator/Clerk Gurney administered the oaths of office to the members of the Board of Review.

Election of Officers. Nomination by Schoonover, seconded by Polzer to elect Bauer as Chair. Motion by Schofield, seconded by Gurney to close nominations and cast a unanimous ballot for Bauer as Chair. Motion carried by unanimous voice vote. Motion by Schofield, seconded by Polzer to nominate Schoonover as Vice-Chair. Motion by Bauer, seconded by Gurney to close nominations and cast a unanimous ballot for Schoonover as Vice-Chair. Motion carried by unanimous voice vote. Administrator/Clerk Gurney will serve as Clerk for the Board of Review.

Chair Bauer verified that Clerk Gurney had attended the mandatory training requirements in accordance with sec. 70.46(4), Wis. Stats.

Clerk Gurney verified that notice of the meeting had been posted in three public locations and that the notice was published at least 15 days prior to the meeting. Assessor Konsela verified that change of assessment notices had been properly mailed and that the assessment role is complete.

The Board of Review then received and reviewed the Assessment Roll and sworn statements for 2008. Assessor Konsela noted the changes made as a result of the Open Book Session as well as the level of assessment for the City of Durand.

Clerk Gurney indicated that one objection had been filed for a hearing and proper notice was given. Marjorie Traun, 408 B Lee Street, Durand appeared as the objector. She had completed the objection form for real estate property and properly submitted to Clerk Gurney on May 8, 2008. In addition to the form, Ms. Traun also submitted a letter of explanation and a spreadsheet to substantiate her claim for excessive assessment. The 48 hour requirement was waived by the objector and assessor and the Board proceeded with the hearing. Clerk Gurney introduced the case to the BOR and both Ms. Traun and the Assessor were sworn in.

Ms. Traun proceeded to explain her rationale for the objection. In her letter of explanation, she indicated that she was objecting to the assessment of her property and therefore the taxation of her property from 2003 through 2007. She felt she had been over assessed and submitted a spreadsheet to compare her condominium unit with 5 other units in the vicinity of her unit, both assessed value and taxes paid from 2001 through 2007. The spreadsheet also indicated what the assessments for the properties were for 2008. Gurney asked if she was objecting to her valuation for 2008 and she replied that she wasn't. Rather, she felt that she had been over assessed for the 5 years before. Gurney clarified that the role of the BOR is to hear cases on assessments for the current year, not for previous years. In light of her objection form indicating an opinion of assessed value approximately \$15,000 below what it was assessed at for 2008, Gurney again asked whether she was objecting to her value for 2008 or had information to share relative to the 2008 valuation. She stated that she was not objecting to the new value because it was comparable to the other condo units near her. Again, she indicated that she felt her value had

been too high for the previous years and she used the spreadsheet to support her opinion. Gurney pointed out that several other units near hers that were of similar size and layout had been assessed at the same level as hers.

Assessor Konsela was then given an opportunity to respond to the claim. He indicated that several other units were assessed the same as hers from 2003-2008 and that the given the purchase price and the increase in value over the 7 year period, that he felt that her assessment was accurate. In addition, he indicated that the unit Ms. Traun was using as a comparable had a mistake made on its assessed value between 2003-2007 due to the fact that the level of assessment did not reflect construction completion. As a result, the unit had been valued at less than what it should have been by error, resulting in a lower value and taxation rate. He then explained his valuation for 2008.

Gurney again asked Ms. Traun if she was objecting to her valuation for 2008. She responded not necessarily, but understood that she had to appear in front of the BOR to address her concerns with regard to over assessment and taxation from the previous years.

Clerk Gurney reviewed the statutes referenced by Ms. Traun with regard to excessive taxation and indicated that he would need to contact Ms. Traun with regard to the process to follow for getting taxes refunded.

Seeing that no other witnesses were present and that no other information was presented, Chair Bauer closed the hearing. Motion by Gurney, seconded by Schofield to deny the objection to reduce the assessment from \$140,400 to \$125,000 based on the fact that the objector failed to submit evidence to support the claim to reduce the 2008 assessment and given the fact during the testimony she had indicated that she was not objecting to the current value. Roll Call Vote: 5 ayes, 0 nays. Motion carried.

Seeing that no other objections had been filed or offered and that the Board of Review had met for the statutory two-hour time frame, Chairperson Bauer asked for a motion to affirm the 2008 Assessment Roll with the noted Open Book changes. Motion by Schofield, seconded by Gurney to accept the Assessment Roll as presented and to affirm the assessments with the changes resulting from the Open Book. Roll Call Vote: 5 ayes, 0 nays. Motion carried.

Motion by Schoonover, seconded by Schofield to adjourn the 2008 Board of Review at 5:32 p.m. Motion carried by unanimous voice vote.

Lance J. Gurney, Clerk
Board of Review