

**BOARD OF REVIEW**  
**CITY OF WISCONSIN DELLS**  
**MUNICIPAL BUILDING ~ 300 LACROSSE STREET**  
**WISCONSIN DELLS, WI 53965**  
**JUNE 23, 2016**

The meeting was called to order at 10:00AM. Official notice of the meeting was printed in the Dells Events in accordance with State Statutes. An agenda was provided to the Dells Events, WNNO Radio and posted in accordance with State Statutes.

1. Present: Ald. Dar Mor, City Clerk Nancy Holzem and Alt. Member Ald. Ed Wojnicz  
  
Excused: Mayor Landers  
  
Others: City Attorney Joseph Hasler, and City Assessor Tony Robley from Associated Appraisal
  
2. Motion by Clerk Holzem seconded by Ald. Wojnicz to approve the May 16, 2016 meeting minutes. Motion carried. Motion by Ald. Wojnicz seconded by Clerk Holzem to appoint Ald. Mor as Chairperson. Motion carried. Official notice of the meeting was published in the Dells Events in accordance with State Statutes. It was confirmed at least one member of the Board (Holzem) has received the required Board of Review training within the last two years.
  
3. City Assessor Tony Robley was sworn in by the City Clerk. He presented general information on the preparation of the city's 2016 assessment roll including the Final Major Class Comparison (Exhibit A) and the 2015 Assessment/Sales Ratio Analysis (Exhibit B).
  
4. No objection were presented. (Chula Vista filed, but then withdrew their petition.)
  
5. Motion by Ald. Mor seconded by Clerk Holzem to recess until 11:55am. Motion carried.
  
6. Meeting reconvened at 11:55am. It was moved by Ald. Wojnicz seconded by Clerk Holzem to accept the 2016 Assessment Rolls for Columbia, Sauk, Adams and Juneau Counties as presented. Motion carried.
  
7. Motion by Ald. Wojnicz seconded by Clerk Holzem to adjourn. Motion carried unanimously and the meeting adjourned at 12:00PM.

  
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Nancy R. Holzem  
City Clerk/Coordinator

EQ ADMIN AREA 76 Madison	80 Wausau	76 Madison	80 Wausau
COUNTY 11 Columbia County	29 Juneau County	56 Sauk County	01 Adams County
CITY 291 Wisconsin Dells	291 Wisconsin Dells	291 Wisconsin Dells	291 Wisconsin Dells

Year	Property Class	Municipal Assessed Value	DOR Base Value	% of DOR Base Value	Ratio (%)	Major Class Municipal Compliance Status	Type Of Notice Issued
2015	Residential	146,767,400	138,713,400	30.48	105.81	YES	
	Commercial	280,732,100	295,285,400	64.88	95.07	YES	
	Agricultural	66,800	62,600	0.01	106.71		
	Sum Of 5, 5M, 6, 7	1,312,700	1,306,000	0.29	100.51		
	Personal	21,137,700	19,754,700	4.34	107.00		
	<b>Total</b>	<b>450,016,700</b>	<b>455,122,100</b>	<b>100.00</b>	<b>98.88</b>	<b>YES</b>	
2014	Residential	146,497,800	129,519,600	31.46	113.11	NO	
	Commercial	271,348,000	261,436,200	63.49	103.79	YES	
	Agricultural	66,500	60,500	0.01	109.92		
	Sum Of 5, 5M, 6, 7	1,330,200	1,257,700	0.31	105.76		
	Personal	21,427,600	19,479,600	4.73	110.00		
	<b>Total</b>	<b>440,670,100</b>	<b>411,753,600</b>	<b>100.00</b>	<b>107.02</b>	<b>NO</b>	
2013	Residential	146,740,600	136,169,800	33.22	107.76	YES	
	Commercial	273,847,900	252,361,400	61.57	108.51	YES	
	Agricultural	68,300	60,800	0.01	112.34		
	Sum Of 5, 5M, 6, 7	1,376,500	1,434,800	0.35	95.94		
	Personal	22,237,400	19,854,900	4.84	112.00		
	<b>Total</b>	<b>444,270,700</b>	<b>409,881,700</b>	<b>100.00</b>	<b>108.39</b>	<b>YES</b>	
2012	Residential	147,787,700	132,645,600	32.49	111.42	NO	
	Commercial	274,370,200	253,408,800	62.07	108.27	YES	
	Agricultural	70,600	63,400	0.02	111.36		
	Sum Of 5, 5M, 6, 7	1,376,700	1,420,800	0.35	96.90		
	Personal	22,981,600	20,704,000	5.07	111.00	NO	
	<b>Total</b>	<b>446,586,800</b>	<b>408,242,600</b>	<b>100.00</b>	<b>109.39</b>	<b>NO</b>	
2011	Residential	150,383,100	147,475,400	35.43	101.97	YES	
	Commercial	282,240,700	246,886,700	59.31	114.32	NO	
	Agricultural	48,500	48,300	0.01	100.41		
	Sum Of 5, 5M, 6, 7	1,369,500	1,440,300	0.35	95.08		
	Personal	20,379,200	20,379,200	4.90	100.00		
	<b>Total</b>	<b>454,421,000</b>	<b>416,229,900</b>	<b>100.00</b>	<b>109.18</b>	<b>NO</b>	
2010	Residential	150,234,100	150,658,200	33.70	99.72	YES	
	Commercial	287,942,500	272,882,800	61.05	105.52	YES	
	Agricultural	48,000	45,300	0.01	105.96		
	Sum Of 5, 5M, 6, 7	1,369,500	1,531,200	0.34	89.44		
	Personal	21,025,100	21,901,200	4.90	96.00		
	<b>Total</b>	<b>460,619,200</b>	<b>447,018,700</b>	<b>100.00</b>	<b>103.04</b>	<b>YES</b>	
2009	Residential	151,669,700	163,322,700	33.00	92.87	YES	
	Commercial	297,343,500	306,670,900	61.95	96.96	YES	
	Agricultural	43,500	41,900	0.01	103.82		
	Sum Of 5, 5M, 6, 7	1,384,100	1,461,600	0.30	94.70		
	Personal	22,787,900	23,492,900	4.75	97.00		
	<b>Total</b>	<b>473,228,700</b>	<b>494,990,000</b>	<b>100.00</b>	<b>95.60</b>	<b>YES</b>	

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WISCONSIN DEPARTMENT OF REVENUE  
2015 ASSESSMENT/SALES RATIO ANALYSIS

EXHIBIT B

EQSALE304WI  
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TAXATION DISTRICT 291 CITY OF WISCONSIN DELLS

COUNTY 11 COLUMBIA 56 SAUK 01 ADAMS 29 JUNEAU  
EQ ADMIN AREA 76 MADISON 76 MADISON 80 WAUSAU 80 WAUSAU

CLASS		# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL	VACANT	2	54,700	49,600	110.28	112.73	112.73	9.26	100.0	1.02
	IMPROVED	27	3,863,900	3,869,580	99.85	102.59	100.68	10.66	66.7	1.03
	TOTAL	29	3,918,600	3,919,180	99.99	103.28	102.29	10.53	72.4	1.03
2 - COMMERCIAL	VACANT	1	278,100	300,000	92.70	92.70	92.70	0.00	100.0	1.00
	IMPROVED	11	6,751,900	6,596,200	102.36	105.60	97.25	16.38	45.5	1.03
	TOTAL	12	7,030,000	6,896,200	101.94	104.53	99.95	15.44	58.3	1.03
TOTAL	VACANT	3	332,800	349,600	95.19	106.05	102.29	9.93	66.7	1.11
	IMPROVED	38	10,615,800	10,465,780	101.43	103.46	100.54	12.26	63.2	1.02
	TOTAL	41	10,948,600	10,815,380	101.23	103.65	100.68	12.13	63.4	1.02

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

			OTHER		-45%		-30%		-15%		+15%		+30%		+45%		OTHER	
			#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
1 - RESIDENTIAL	VACANT	2	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0
	IMPROVED	27	0	0.0	1	3.7	2	7.4	10.5	38.9	7.5	27.8	5	18.5	1	3.7	0	0.0
	TOTAL	29	0	0.0	1	3.5	2	6.9	11.5	39.7	9.5	32.8	4	13.8	1	3.5	0	0.0
2 - COMMERCIAL	VACANT	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	IMPROVED	11	0	0.0	0	0.0	2	18.2	3.5	31.8	1.5	13.6	1	9.1	2	18.2	1	9.1
	TOTAL	12	0	0.0	0	0.0	2	16.7	4	33.3	3	25.0	2	16.7	0	0.0	1	8.3
TOTAL	VACANT	3	0	0.0	0	0.0	0	0.0	1.5	50.0	.5	16.7	1	33.3	0	0.0	0	0.0
	IMPROVED	38	0	0.0	1	2.6	4	10.5	14	36.8	10	26.3	7	18.4	2	5.3	0	0.0
	TOTAL	41	0	0.0	1	2.4	4	9.8	15.5	37.8	10.5	25.6	8	19.5	2	4.9	0	0.0

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WISCONSIN DEPARTMENT OF REVENUE  
2015 ASSESSMENT/SALES RATIO ANALYSIS

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TAXATION DISTRICT 291 CITY OF WISCONSIN DELLS

COUNTY 56 SAUK

EQ ADMIN AREA 76 MADISON

CLASS		# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL	VACANT	0	0	0	0.00	0.00	0.00	0.00	0.0	0.00
	IMPROVED	0	0	0	0.00	0.00	0.00	0.00	0.0	0.00
	TOTAL	0	0	0	0.00	0.00	0.00	0.00	0.0	0.00
2 - COMMERCIAL	VACANT	1	278,100	300,000	92.70	92.70	92.70	0.00	100.0	1.00
	IMPROVED	1	4,076,800	3,971,700	102.65	102.65	102.65	0.00	100.0	1.00
	TOTAL	2	4,354,900	4,271,700	101.95	97.68	97.68	5.09	100.0	0.96
TOTAL	VACANT	1	278,100	300,000	92.70	92.70	92.70	0.00	100.0	1.00
	IMPROVED	1	4,076,800	3,971,700	102.65	102.65	102.65	0.00	100.0	1.00
	TOTAL	2	4,354,900	4,271,700	101.95	97.68	97.68	5.09	100.0	0.96

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

			OTHER		-45%		-30%		-15%		+15%		+30%		+45%		OTHER	
			#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
1 - RESIDENTIAL	VACANT	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
	IMPROVED	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
	TOTAL	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
2 - COMMERCIAL	VACANT	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	IMPROVED	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	TOTAL	2	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0
TOTAL	VACANT	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	IMPROVED	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	TOTAL	2	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0

DATE: 03/23/2016

WISCONSIN DEPARTMENT OF REVENUE  
2015 ASSESSMENT/SALES RATIO ANALYSIS

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TAXATION DISTRICT 291 CITY OF WISCONSIN DELLS

COUNTY 01 ADAMS

EQ ADMIN AREA 80 WAUSAU

CLASS		# OF SALES	ASSESSED VALUE	SALES VALUE	AGGREGATE RATIO	MEAN RATIO	MEDIAN RATIO	DISP COEFF	CONC COEFF	PRICE DIFFL
1 - RESIDENTIAL	VACANT	1	31,300	30,600	102.29	102.29	102.29	0.00	100.0	1.00
	IMPROVED	1	168,900	180,000	93.83	93.83	93.83	0.00	100.0	1.00
	TOTAL	2	200,200	210,600	95.06	98.06	98.06	4.31	100.0	1.03
2 - COMMERCIAL	VACANT	0	0	0	0.00	0.00	0.00	0.00	0.0	0.00
	IMPROVED	5	1,158,300	1,268,000	91.35	91.86	97.25	5.54	80.0	1.01
	TOTAL	5	1,158,300	1,268,000	91.35	91.86	97.25	5.54	80.0	1.01
TOTAL	VACANT	1	31,300	30,600	102.29	102.29	102.29	0.00	100.0	1.00
	IMPROVED	6	1,327,200	1,448,000	91.66	92.19	95.54	5.30	83.3	1.01
	TOTAL	7	1,358,500	1,478,600	91.88	93.63	97.25	5.20	85.7	1.02

FREQUENCY TABLE (IN # OF OCCURRENCES AND PERCENTS FROM MEDIAN)

			OTHER		-45%		-30%		-15%		+15%		+30%		+45%		OTHER	
			#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
1 - RESIDENTIAL	VACANT	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	IMPROVED	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	TOTAL	2	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0
2 - COMMERCIAL	VACANT	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
	IMPROVED	5	0	0.0	0	0.0	1	20.0	1.5	30.0	2.5	50.0	0	0.0	0	0.0	0	0.0
	TOTAL	5	0	0.0	0	0.0	1	20.0	1.5	30.0	2.5	50.0	0	0.0	0	0.0	0	0.0
TOTAL	VACANT	1	0	0.0	0	0.0	0	0.0	.5	50.0	.5	50.0	0	0.0	0	0.0	0	0.0
	IMPROVED	6	0	0.0	0	0.0	1	16.7	2	33.3	3	50.0	0	0.0	0	0.0	0	0.0
	TOTAL	7	0	0.0	0	0.0	1	14.3	2.5	35.7	3.5	50.0	0	0.0	0	0.0	0	0.0