

**BOARD OF REVIEW**  
CITY OF WISCONSIN DELLS  
MUNICIPAL BUILDING ~ 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965  
**JUNE 26, 2014**

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: Mayor Brian Landers, Alderperson Dar Mor, and City Clerk Nancy Holzem and Alt. Member Ald. Ed Wojnicz  
  
Others: Tony Robley from Associated Appraisal, Assistant City Attorney Joseph Hasler, City Treasurer Kate Anger-Seep, James R. Johnson and Brianna Rader.
  
2. Motion by Holzem seconded by Mor to approve the May 19, 2014 meeting minutes. Motion carried unanimously. Motion by Mor seconded by Holzem to appoint Mayor Landers as Chairperson. Motion carried unanimously. Official notice of the meeting was published in the Dells Events in accordance with State Statutes on June 7, 11 and 14. At least one member of the Board (Holzem) has received the necessary Board of Review training within the last two years.
  
3. City Assessor Tony Robley was sworn in by the City Clerk. He then presented general information on the preparation of the city's 2014 assessment roll. The assessment rolls have been completed for all four counties and have been filed with the Department of Revenue. Residential assessments are in compliance at 107.76% as well as commercial at 108.51%. Overall the city is in compliance at 108.39%. The city would have to out of compliance for 4 consecutive years before the Department of Revenue would order a revaluation to done. Assessor Robley stated that the market is starting to improve so these numbers may come into compliance over the next couple years. A copy of the Wisconsin Department of Revenue's Major Class Comparisons for the city and the Assessment/Sales Ratio Analysis was entered into the record as **Exhibit A**.
  
4. James R. Johnson was sworn in by the City Clerk. Mr. Johnson filed an Objection Form, entered into the record as **Exhibit B**, for Parcel 11291-375.28 in Columbia County. Assessed valuation of this parcel is Land: \$35,000 Improvements: \$136,600 for a total of \$171,600. Mr. Johnson's opinion is that the property should be assessed at \$110,000. He stated that unit #305 in his building sold for \$75,000, while units #307 and #308 have sold for around \$119,000.

Tony Robley from Associated Appraisal entered into the record as **Exhibit C** the 2014 Property Record Card for Parcel No. 11291-375.28 along with a listing of comparable sales. The assessor stated that there are two different sized units. 862 sq.ft. and 1376 sq.ft. Mr. Johnson has the larger unit. He stated that arms length sales from 2010-2012 were close to or over their assessment value and that currently there are several units for sale with listings slightly above their assessed value. He stated that he did not make any adjustments to this assessment based on a couple of bank sales.

Brianna Rader was sworn in by the City Clerk. Ms. Rader filed an Objection Form, entered

into the record as **Exhibit D**, for Parcel 11291-1078 in Columbia County. Assessed valuation of the parcel was Land: \$18,000 Improvements: \$89,600 for a total of \$107,600. Ms. Rader presented at Open Book and the assessment for her improvements was reduced down to \$77,100 for a total assessment of \$95,100. Ms. Rader's opinion, as stated on the objection form, is that the property should be assessed at \$60,000. Ms. Rader presented an appraisal that was done on the property last year, and four other property assessments she presented as comparables. They were entered into the record as **Exhibit E and Exhibit F**. The estimated of value was listed in the appraisal was \$55,600. Comparables sales presented were between \$55,000 and \$59,900. When asked if any of the comparables were foreclosures Ms. Rader didn't think so, but was not sure. When asked how much she has the home insured for, she replied \$180,000 but added that it included contents as well.

Tony Robley from Associated Appraisal entered into the record as **Exhibit G** the 2014 Property Record Card for Parcel No. 11291-1078. The assessor stated that he did see the appraisal but was concerned that the comparables used were all distressed sales. He stated that he based her assessment off of non-distressed sales and Ms. Rader's was at the lower end based off of the square footage assessment. Comparable sales were between \$65 and \$117 per sq. ft. Ms. Rader's property is currently at \$79 per sq. ft. If it were lowered to the appraisal amount, it would be around \$44 per sq ft.

There was no further testimony or further questions.

Motion by Holzem seconded by Mor to recess until 11:55AM. Motion carried unanimously.

Motion by Holzem seconded by Mor to reconvene the meeting. Motion carried unanimously and the meeting reconvened at 11:55A.M.

Motion by Holzem seconded by Mor to **deny** the request submitted by James R. Johnson to lower the property assessment of Parcel No. 11291-375.28 based on the following criteria pursuant to State Statute sec. 70.47(9)(a):

1. The Assessor's valuation is reasonable in light of all the relevant evidence.
2. The property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor.

Motion to up hold the assessor's valuation of the property carried unanimously. Petitioner will be notified by certified mail of the Board's decision.

Motion by Mor seconded by Holzem to **deny** the request submitted by Brianna Rader to lower the property assessment of Parcel No. 11291-1078 based on the following criteria pursuant to State Statute sec. 70.47(9)(a):

1. The Assessor's valuation is reasonable in light of all the relevant evidence.
2. The Assessor presented evidence of the fair market value of the property using assessment methods which conform to the statutory requirements.
3. The property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor. (She could not confirm if the comparables she provided as evidence were true sales and not foreclosures.)

Motion to up hold the assessor's valuation of the property carried unanimously. Petitioner will be notified by certified mail of the Board's decision.

6. It was moved by Holzem seconded by Mor to accept the 2014 Assessment Rolls for Columbia, Sauk, Adams and Juneau Counties as presented today. Motion carried unanimously.
7. Motion by Mor seconded by Holzem to adjourn. Motion carried unanimously and the meeting adjourned at 12:05PM.

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Nancy R. Holzem  
City Clerk