

BOARD OF REVIEW
CITY OF WISCONSIN DELLS
MUNICIPAL BUILDING ~ 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965
JUNE 25, 2013

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

Excused: Alt. Member Ald. Ed Wojnicz

Others: Tony Robley from Associated Appraisal, Attorney John Gerlarch and Albert Dick.

2. Motion by Ald. Mor seconded by Clerk Holzem to approve the May 20, 2013 meeting minutes. Motion carried unanimously. Motion by Ald. Mor seconded by Clerk 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 5, 8 and 12. At least one member of the Board 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 2013 assessment roll. The assessment rolls have been completed for all four counties and have been filed with the Department of Revenue. Currently residential assessments are out of compliance at 111.42% while commercial is in compliance at 108.27%. Overall the city is at 109.39%. 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. The city's current assessed valuation is \$446,586,800, not including personal property, which is a \$7.8M decreased since last year. A copy of the Major Class Comparisons was entered into the record as **Exhibit A**. A copy of the Wisconsin Department of Revenue's 2012 Assessment/Sales Ratio Analysis was entered into the record as **Exhibit B**.

4. Albert Dick was sworn in by the City Clerk. Mr. Dick filed an Objection Form, entered into the record as **Exhibit C**, for Real Property Assessment for Parcel 11291-1398 in Columbia County. Mr. Dick's wife Eleanor M. Dick is the Personal Representative for the Estate of Theresa Neuss which owns the land. Assessed valuation of this vacant parcel was \$49,800 however it was reduced to \$29,300 after review at Open Book. It is Mr. Dick's opinion, as stated on the objection form, that the property should be assessed at \$0.00. Mr. Dick stated that the property, a single residential lot in the Oak Lawn Subdivision, has been for sale for many years however no offers have been received on it so he stated that it was worth nothing. He added that the property is on a highway facing a cemetery so no one wants to build on it.

Tony Robley from Associated Appraisal entered into the record as **Exhibit D** the 2013 Property Record Card for Parcel No. 11291-1398. The assessor stated that Mr. Dick's concerns, including the property's location, were taken into consideration and the assessment was lowered after being review at Open Book. He stated that just because no offers have come in on the property does not mean it does not have value. He added that based on other properties in the area, this assessment was fair.

Mayor Landers stated that since 2008 the real estate market has been hurting and there is a lot of property sitting right now, however that does not mean it does not have value and can be assessed a nothing until it has been sold. Ald. Mor stated that his in-laws live across the street from the cemetery and they enjoy it. He suggested that Mr. Dick have a serious talk with this realtor as to what to do to get the property sold and make sure they are aware the property assessment has dropped significantly which will also reduce the amount of property taxes.

There was no further testimony or further questions.

Motion by Ald. Mor seconded by Clerk Holzem to recess until noon. Motion carried unanimously.

Motion by Clerk Holzem seconded by Ald. Mor to reconvene the meeting. Motion carried unanimously and the meeting reconvened at 12:00P.M.

Motion by Ald. Mor seconded by City Clerk Holzem to **deny** the request submitted by the Estate of Theresa Neuss to lower the property assessment of Parcel No. 11291-1398 to zero 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 taxpayer 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.

6. It was moved by City Clerk Holzem seconded by Ald. Mor to accept the 2013 Assessment Rolls for Columbia, Sauk, Adams and Juneau Counties as presented today. Motion carried unanimously.
7. Motion by Ald. Mor seconded by City Clerk Holzem to adjourn. Motion carried unanimously and the meeting adjourned at 12:05PM.

Nancy R. Holzem
City Clerk