

**BOARD OF REVIEW**  
CITY OF WISCONSIN DELLS  
MUNICIPAL BUILDING ~ 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965  
**JUNE 25, 2020**

The meeting was called to order at 10:00AM. Official notice of the meeting was published in the Dells Events as a Class III notice 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 Ed Wojnicz, Ald. Terry Marshall, Ald. Brian Holzem, and citizen members Brian Landers and Dar Mor  
  
Others: City Clerk/Coordinator Nancy Holzem, City Assessor Tony Robley from Associated Appraisal, Helena Rybski and Lucas Munz (via phone)
2. Motion by Mor seconded by Ald. Holzem to approve the May 18, 2020 meeting minutes. Motion carried unanimously.
3. It was confirmed that the meeting notice was published as required by State Statute; and that the board members and the City Clerk have all received the required Board of Review training within the last two years.
4. City Assessor Tony Robley was sworn in by the City Clerk and presented general information on the preparation of the city's 2020 assessment roll including the Final Major Class Comparisons from the Wisconsin Department of Revenue. Information was entered into the records as Exhibit A. The city remains in compliance with its ratio in all the property classes. The 2019 Assessment/Sales Ratio Analysis for Columbia, Sauk and Adams Counties were entered as Exhibit B.
5. Objection to Real Property Assessment Filed By Lucas Munz:  
Lucas Munz, who attended via telephone, was sworn in by the City Clerk. Mr. Munz filed an Objection to Real Property Assessment form for Adams County Parcel No. 291-01200-0065, physical address of 2411 N River Rd Unit 2336 that was entered into the record as Exhibit C. Current assessed valuation of the parcel is \$30,000 for the land and \$155,300 for improvements for a total assessed valuation of \$185,300. Mr. Munz testified that in his opinion the property should be assessed at \$165,000. This property is a condo unit at Chula Vista Resort. Along with his objection form, Mr. Munz provided information on current condo listings as well as sales for similar condo units going back several years, showing all sold well below their assessed valuation. He questioned how many years of lower sales it takes before the assessor acknowledges that the current assessments out there are too high. He asked that the assessor stop using the "wait and see" approach and use the actual sales from the last several years.  
  
City Assessor Tony Robley entered into the record as Exhibit D, the 2020 Property Record Report for Adams County Parcel No. 291-01200-0065, which includes sales history. Robley testified that historically Chula has had trouble with sales and that he

has adjusted the assessed valuations out there over the years. He stated that sales are getting better, however he wants to wait and see more sales data before changing some of the units. He stated that he is trying to maintain uniformity.

Objection to Real Property Assessment Filed By Halina Rybski:

Halina Rybski was sworn in by the City Clerk. Ms. Rybski filed an Objection to Real Property Assessment form for Columbia County Parcel No. 11291-1402, physical address of 1630 Michigan Avenue, that was entered into the record as Exhibit E. Current assessed valuation of the parcel is \$52,000 for the land and \$155,200 for improvements for a total assessed valuation of \$207,200. Ms. Rybski testified that in her opinion the assessment for the property should be \$185,200. Ms. Rybski stated that she feels the square footage of the house should be 1057 sq. ft., not the 1558 sq. ft. that it is currently being assessed at. Ms. Rybski had the construction floor plans for the house at the meeting, which confirmed the house at over 1500 sq. ft. without the garage.

City Assessor Tony Robley entered into the record as Exhibit F, the Property Record Report for Columbia County Parcel 11291-1402 which included a copy of the floor plan from when the house was constructed, confirming the square footage. Also included were comparable sales in the area to support the assessed valuation.

6. Decision on Objection Forms Filed:

Motion by Landers seconded by Mayor Wojnicz to **approve** the objection submitted by Lucas Munz and hereby lowers the property assessment of Adams County Parcel 291-01200-0065 to \$165,000 based on the following, pursuant to Wisconsin State Statute 70.47(9)(a):

1. The property owner presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor
2. The property owner's valuation is reasonable in light of the evidence provided

Upon roll call vote the motion carried 5-0.

Motion by Landers seconded Ald. Holzem to **deny** the objection submitted by Halina Rybski to lower the property assessment of Columbia County Parcel 11291-1402 to \$185,200 and sustain the Assessor's valuation of \$207,200 based on the following, pursuant to Wisconsin State Statute 70.47(9)(a):

1. The Assessor's valuation is correct.
2. The Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outline in the Wisconsin Property Assessment Manual.
3. The property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor.

Upon roll call vote the motion carried 5-0. There were no additional objection forms filed.

It was motion by Landers seconded by Ald. Marshall to recess until 12:00pm. Motion carried unanimously. Recess taken.

At 12:00pm it was motioned by Landers seconded by Ald. Holzem to reconvene the meeting. Motion carried unanimously and the meeting reconvened at 12:00pm.

7. Motion by Ald. Holzem seconded by Mor to accept the 2020 Assessment Rolls for Sauk, Adams and Juneau Counties as presented, and Columbia County with the adjustment to Munz Parcel 291-01200-0065. Motion carried unanimously.
8. Motion by Mor seconded by Ald. Holzem to adjourn. Motion carried unanimously and the meeting adjourned at 12:02PM.

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Nancy R. Holzem  
City Clerk/Coordinator