

**BOARD OF REVIEW**  
CITY OF WISCONSIN DELLS  
MUNICIPAL BUILDING ~ 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965  
**JUNE 27, 2019**

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, Patricia Prissel and Shawn Ohaver.
2. Motion by Ald. Holzem seconded by Ald. Marshall to approve the May 20, 2019 meeting minutes. Motion carried unanimously.
3. Motion by Ald. Holzem seconded by Ald. Marshall to nominate Mayor Ed Wojnicz as Chairperson. There were no other nominations. Motion carried unanimously.
4. Motion by Mor seconded by Ald. Marshall to nominate Ald. Holzem as Vice-Chair. There were no other nominations. Motion carried unanimously.
5. It was confirmed that Mayor Wojnicz, Ald. Holzem, Ald. Marshall, Dar Mor, and Brian Landers all received Board of Review training within the last two years (June of 2019) as well as the City Clerk (April of 2019).
6. City Assessor Tony Robley was sworn in and presented general information on the preparation of the city's 2019 assessment roll including the Final Major Class Comparisons from the Wisconsin Department of Revenue, entered as Exhibit A. Overall ratio is at 102.20%. The city remains in compliance with its ratio in all the property classes. The 2018 Assessment/Sales Ratio Analysis for Columbia, Sauk and Adams Counties was entered as Exhibit B. Columbia County sales exceeded their assessed value, while Sauk and Adam County sales were below. Robley noted that the machinery, tools and equipment exception to personal property tax started last year.
7. Patricia Prissel and Shawn Ohaver were sworn in by the City Clerk. Ms. Prissel filed an Objection to Real Property Assessment form for Columbia County Parcel No. 11291-1089, physical address of 914 Washington, that was entered into the record as Exhibit C. Current assessed valuation of the parcel is \$18,300 for the land and \$94,900 for improvements for a total assessed valuation of \$113,200. Ms. Prissel objected to the \$16,200 increase in the property's assessment after she purchased the home in August of 2018. In her opinion, as stated in section 2 of the objection form, the total assessment should remain at \$97,000 which was the assessed value when she purchased the home. She stated that the assessment went up because the assessor discovered that there was a basement at the home which had never been included in the assessment. She questioned why I wasn't discovered on a 113 year old home until now and does not feel this is an accurate reason to raise her taxes. She questioned if the reason was because she was a single female who purchased the home.

Tony Robley entered into the record as Exhibit D, the 2019 Property Record Report for Parcel No. 11291-1089. Robley testified that the assessed valuation of this property was increased by \$16,200 due to the purchase price, the addition of the partial basement to the property record, and that the house was in really good condition. He acknowledged that the property record did not reflect a basement in the past so it was not included in the property assessment until recently. He did point out that he did not raise the assessed valuation of the property to the \$144,700 that she paid for it in order to be consistent with other properties in the city. The property record card that was presented included three comparable sales in the city that all supported the current assessed valuation.

8. During discussion, Mor stated that assessments are based on the value of the property and that it purchased for \$144,700 so it's hard to argue that it's worth less than that. Ms. Prissel stated that the property record presented by the assessor is incorrect as the square footage of the basement should be less than what is listed and that the home does not have oil and hot water for heat. She also stated that the home has air-conditioning. Robley stated that those changes would most likely increase the assessed valuation. Ms. Prissel expressed her concerns that the property record was still incorrect. Landers stated that the city does not send the assessor out to walk through everyone home to verify information. They use the best information that they have available. After discussion it was moved by Mor seconded Landers to deny the objection submitted by Patricia Prissel to lower the property assessment of Columbia County Parcel 11291-1089 to \$97,000 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.

At 10:55am it was motion by Landers seconded by Ald. Marshall to recess until 11:58am. Motion carried unanimously. Recess taken. Motion by Mor seconded by Ald. Holzem to reconvene the meeting. Motion carried unanimously and the meeting reconvened at 11:58am.

9. Motion by Landers seconded by Mor to accept the 2019 Assessment Rolls for Columbia, Sauk, Adams and Juneau Counties as presented. Motion carried.
10. Motion by Ald. Marshall 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