

**BOARD OF REVIEW**  
CITY OF WISCONSIN DELLS  
MUNICIPAL BUILDING ~ 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965  
**JUNE 28, 2018**

The meeting was called to order at 10:00AM. Official notice of the meeting was published 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 Ed Wojnicz, Ald. Terry Marshall, Brian Landers and Dar Mor  
  
Excused: Ald. Brian Holzem  
  
Others: City Attorney Joseph Hasler, City Clerk/Coordinator Nancy Holzem, City Assessor Tony Robley from Associated Appraisal, Halina Rybski and Christine Nowak.
2. Motion by Landers seconded by Mor to nominate Mayor Ed Wojnicz as Chairperson. There were no other nominations. Motion carried unanimously.
3. It was confirmed that Mayor Wojnicz, Ald. Holzem, Dar Mor, and Brian Landers received Board of Review training within the last two years.
4. Motion by Mor seconded by Ald. Marshall to approve the May 21, 2018 meeting minutes. Motion carried unanimously.
5. City Assessor Tony Robley presented general information on the preparation of the city's 2018 assessment roll including the Final Major Class Comparison from the Wisconsin Department of Revenue, entered as Exhibit A. Overall ratio is at 101.35%. The 2017 Assessment/Sales Ratio Analysis for Columbia, Sauk and Adams Counties was entered as Exhibit B. Columbia and Sauk County sales exceeded their assessed value, while Adams County sales have been below. Robley noted that the machinery, tools and equipment exception to personal property tax starts this year.
6. City Assessor Tony Robley and Halina Rybski were sworn in by the City Clerk. Ms. Rybski filed an Objection to Real Property Assessment form for Columbia County Parcel No. 11291-1402 (1630 Michigan Avenue). It was entered into the record as Exhibit C. Current assessed valuation of the parcel is \$52,000 for the land and \$25,600. A new home is currently being constructed on the property which was partially assessed as of January 1, 2018. Ms. Rybski is objecting to the land assessment of \$52,000. In her opinion, as stated in section 2 of the objection form, it should be \$35,000. She testified that she was basing her opinion off her inability to sell the lot and what she heard a neighboring lot was listed for sale at. She provided no documentation for the lot she referenced or any other documents to support a \$35,000 assessment.

Tony Robley entered into the record as Exhibit D, the 2018 Property Record Card for Parcel No. 11291-1402. The lot size is .477 acres and the assessment is comparable to the surrounding lots. Robley testified that there were few vacant lots left in the Oak Lawn subdivision so there were no lot sales to reference. He stated that there were seven homes sales in that area with four sales above assessed value, and three sales below assessed value with the aggregate coming out to the assessed value. He also stated that using lot sales from other subdivisions are not true comparables as all subdivisions are not the same. He also noted that he could not find a listing for the vacant lot Ms. Rybski referenced.

7. Motion by Wojnicz seconded Mor to deny the objection submitted by Halina Rybski to lower the property assessment of Columbia County Parcel 11291-1402 (1630 Michigan Avenue) to \$35,000 based on the following, pursuant to Wisconsin State Statute 70.47(9)(a):
  1. The Assessor's valuation is correct.
  2. The property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor.
  3. The Assessor's valuation is reasonable in light of all the relevant evidence.

Upon roll call vote the motion carried 4-0.

Motion by Mor seconded by Landers to recess until 11:55am. Motion carried unanimously. Recess taken. Motion by Marshall seconded by Mor to reconvene the meeting. Motion carried unanimously and the meeting reconvened at 11:55am.

8. Motion by Landers seconded by Mor to accept the 2018 Assessment Rolls for Columbia, Sauk, Adams and Juneau Counties as presented. Motion carried.
9. Motion by Mor seconded by Marshall to adjourn. Motion carried unanimously and the meeting adjourned at 12:05PM.

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Nancy R. Holzem  
City Clerk/Coordinator