

BOARD OF REVIEW
CITY OF WISCONSIN DELLS
MUNICIPAL BUILDING ~ 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965
JULY 14, 2011

The meeting was called to order at 10:00A.M. 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, City Clerk Dale Darling, and alternate member Alderperson Ed Wojnicz

Others: Admin. Deputy Clerk-Treasurer Nancy R. Holzem, Dean Peters and Tony Robley from Associated Appraisal, Assistant City Attorney Joseph Hasler, Clint Ziegler, Bud Gussel and Kay James from the Dells Events.
2. Motion by Alderperson Mor seconded by Clerk Darling to approve the May 16, 2011 meeting minutes. Motion carried unanimously. Motion by Alderperson Mor seconded by Clerk Darling to appoint Mayor Landers as Chairperson. Motion carried unanimously. Official notice of the meeting was printed in the Dells Events in accordance with State Statutes on June 29, 2011, July 6, 2011 and July 9, 2011. Three members of the Board have received the necessary Board of Review training during the last two years.
3. General information on the preparation of the city's 2011 tax roll was provided by Tony Robley and Dean Peters of the city assessor's firm Associated Appraisal. The assessment rolls have been completed for all four counties and have been filed with the Department of Revenue. Currently residential assessments are at 99.72% while commercial is a 105.52% putting the two major property classes in compliance. The city's current assessed valuation is at \$435,434,300 which does not include the personal property. A copy of the Major Class Comparisons for 2010 was entered into the record as **Exhibit A**. Both Mr. Robley and Mr. Peters were sworn in for the testimony they are about to give regarding the challenged assessments.
4. Clint Ziegler was sworn in. Mr. Ziegler filed an Objection Form for Real Property Assessment for Parcel 291-01200-003 in Adams County. Current assessed value of this parcel is \$280,000. It is Mr. Ziegler's opinion that the property should be assessed at \$236,635. Mr. Ziegler stated that this property is a condo at Chula Vista that he purchased as an investment. Mr. Ziegler testified that nothing is being sold close to what it is being assessed at. He added that for the assessors to use sales data from 2006 versus 2010 does not make sense as the market is not what it used to be. Mr. Ziegler has also filed an Objection Form for Real Property Assessment for Parcel 291-01200-01800 in Adams County. Current assessed value of this parcel is \$325,400. It is Mr. Ziegler's opinion that the property should be assessed at \$225,900. This too is a condo at Chula Vista and his argument is the same. Mr. Ziegler presented sales data showing three 3-bedroom condos at Chula Vista that were sold in 2010 for between \$225,900 and \$245,000. The sales information he presented was entered into the record as **Exhibit B**.

Dean Peters entered into the record as **Exhibit C**, the 2011 Property Record for Parcel No. 291-01200-003. Entered into the record as **Exhibit D** was the 2011 Property Record for 291-01200-0180. Mr. Peters testified that based on the standards for lending and the standards for assessor, distressed sales are not arms length sales. He added that the assessments were accurate and fair. He stated that the assessed valuation of Mr. Ziegler's two condos was lowered after Open Book. Parcel No. 291-01200-0003 was lowered from \$301,000 down to \$280,000 and Parcel No. 291-01200-0180 was lowered from \$346,700 down to \$325,400.

Tony Robley acknowledged that there are issues regarding the condos at Chula Vista. He stated that this is the third year in a row the assessed valuation of the condos have been lowered. He added that they also take into consideration the income the units are producing, how the unit originally sold, and what floor the unit is on. He acknowledged that the environment of foreclosures is affecting sale. Alderperson Mor questioned if the rental income was factored in. Mr. Peters stated yes.

NLS LLC filed on Objection Form for Real Property Assessment for Parcel No. 0029-00500 in Sauk County. NLS filed a Stipulation, and the city agreed, to have their 2011 objection added to their pending excessive assessment claims from 2009 and 2010 therefore they were not present at the hearing and no testimony was given. The Stipulation was entered into the record as **Exhibit E**.

Edward G. Schmitt III filed an Objection Form for Real Property Assessment for Parcel No. 291-01200-0054 in Adams County. Mr. Schmitt did not appear before the Board but rather sent in his appeal in writing which was entered into the record as **Exhibit F**. Associated Appraisal entered into the record as **Exhibit G**, the 2011 Property Record for this parcel. Property assessment was reduced from \$307,300 down to \$288,500 for 2011. Mr. Schmitt is requesting that the assessment be lowered to \$235,000.

Motion by Alderperson Mor seconded by Alderperson Wojnicz to go into recess at 10:48am until noon. Motion carried unanimously. Motion by Alderperson Mor seconded by Clerk Darling to reconvene the meeting. Motion carried unanimously and the meeting reconvened at noon.

Motion by Alderperson Mor seconded by Clerk Darling to **deny** the request submitted by Clint Ziegler to lower the property assessment of Parcel No. 291-01200-0003 based on the following criteria pursuant to State Statute sec. 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 outlined in the *Wisconsin Property Assessment Manual*.
3. The taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
4. The Assessor's valuation is reasonable in light of all the relevant evidence.
5. To sustain the same value as set by the Assessor.
6. The Board of Review further finds that the taxpayer's testimony is

insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Motion carried unanimously. Petitioner will be notified by certified mail of the Board's decision.

Motion by Alderperson Mor seconded by Clerk Darling to **deny** the request submitted by Clint Ziegler to lower the property assessment of Parcel No. 291-01200-0180 based on the following criteria pursuant to State Statute sec. 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 outlined in the *Wisconsin Property Assessment Manual*.
3. The taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
4. The Assessor's valuation is reasonable in light of all the relevant evidence.
5. To sustain the same value as set by the Assessor.
6. The Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Motion carried unanimously. Petitioner will be notified by certified mail of the Board's decision. Alderperson Mor stated for the record that he himself being an owner of a condo at Chula Vista did not influence his decision.

Motion by Alderperson Mor seconded by Clerk Darling to **deny** the request submitted by Edward Schmitt III to lower the property assessment of Parcel No. 291-01200-0054 based on the following criteria pursuant to State Statute sec. 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 outlined in the *Wisconsin Property Assessment Manual*.
3. The taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
4. The Assessor's valuation is reasonable in light of all the relevant evidence.
5. To sustain the same value as set by the Assessor.
6. The Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Motion carried unanimously. Petitioner will be notified by certified mail of the Board's decision.

6. It was moved by Clerk Darling seconded by Alderperson Mor to accept the 2011 Assessment Rolls for Columbia, Sauk, Adams and Juneau Counties as presented today. Motion carried unanimously.
7. No other Board of Review matters were brought forward.
8. Motion by Alderperson Mor seconded by Clerk Darling to adjourn sine dine. Motion carried unanimously.

Nancy R. Holzem
Adm. Deputy Clerk/Treasurer
Distributed 07/29/11