

**Town of Holland**  
**Board of Review 2008**

May 27, 2009

The 2009 Board of Review was called to order at 2:30 P.M. on May 27, 2009, at the Town of Holland Hall, W3005 Cty. Hwy. G, by Town Chairman Donald Becker.

Court Reporter, Betty Vande Boom was introduced, as were Les Ahrens from Grota Appraisals, and the Board of Review members. The Clerk certified that Wisconsin open meeting laws have been met per State Statute.

Roll call showed Donald Becker Stanley Lammers, David Huenink, and John Maul present from the Board. Appointed Clerk Sharon Claerbaut, Court Reporter Betty Vande Boom, and Les Ahrens from Grota Appraisals were also present.

Motion by Stanley Lammers, seconded by David Huenink, to adopt the agenda as the official order of business. Motion carried.

Motion by David Huenink, seconded by Stanley Lammers, to appoint Don Becker as the Chairperson for the 2009 Board of Review. Motion carried.

Motion by David Huenink, seconded by John Maul, to appoint Stanley Lammers as the Vice- Chairperson of the 2009 Board of Review. Motion carried.

Verify that at least one member of Board of Review has met mandatory training requirements: Stanley Lammers was recertified on February 8, 2008, and his name was submitted to the State of Wisconsin before convening this meeting as is required by law. Don Becker reported that he also was recently recertified, but his name had not been submitted to the State.

Les Ahrens presented the Assessment Roll and sworn statements to the Clerk, Sharon Claerbaut. He also stated that a couple of changes had been made at the Open Book which was held earlier month. The Board of Review examined the roll, and no errors were found.

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The clerk announced that there were only two objector appointments scheduled this year with a probable walk in at about 4:00P.M.

Clerk Sharon Claerbaut asked the assessor a question on behalf of a resident who could not attend the meeting because of a commitment that had just come up. The question was in regard to a home that had been demolished, and then another house had been moved onto the site. The owners were not able to live at the property for several months while the transition work was being completed. She wondered how this would affect their taxes. Mr. Ahrens stated that Ms. Liebelt had also been able to make contact with him late this morning, and he explained that everything depends on whatever is on the property as of January 1<sup>st</sup>. As of January 1, 2009, all work had been completed, and the family was living in the house. Therefore the assessment for the year will stand as completed

The Chairman then called for the first scheduled objector to be heard. The first person to appear was Robert Bartlett. After both he and Mr. Ahrens were sworn in, Mr. Bartlett presented his objection to the assessment of his property located at N631 Marine Drive, Cedar Grove, WI. He presented a recent appraisal of his property which had been done for bank purposes, and was considerably less than the assessment. Les Ahrens presented his reasoning for assessing the property as he did.

The next objector to appear was Jeremy Borth. After he and Mr. Ahrens were sworn in, Mr. Borth presented his objection to the assessment of his property located at W2347 County Road A South, Oostburg, WI. Mr. Borth presented a recent appraisal and his papers from purchasing his home which had just occurred this May. Les Ahrens presented his reasoning for assessing the property as he did.

The final objector to appear was Gwendolyn Gesch. After she and Mr. Ahrens were sworn in, Mrs. Gesch presented her objection to land assessment on her property located at W2925 County Road G, Cedar Grove, WI. Mrs. Gesch objected to the assessed value placed on a horse pasture only. This pasture is 7.19 acres. She did not object to the assessment of the rest of her

property. Mr. Ahrens explained his reasoning behind assessing the field as he did.

No other objectors appeared to be heard, so after a short break, the deliberations began.

In the matter of the Robert and Mary Lou Bartlett property assessment objection, after some discussion, motion by Don Becker, supported by Stanley Lammers, to uphold the assessor's valuation of the property on five line items listed in the decision making portion of 'Findings of Fact, Determination and Decision' form. Those lines are as follows:

1. that the assessor's valuation is correct
2. that 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. that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor
4. that the Assessor's valuation is reasonable in light of all the relevant evidence
5. and sustains the same valuation as set by the Assessor

Therefore we support the Assessor's valuation. Roll call vote was as follows: Stanley Lammers-Yes, John Maul-Yes, David Huenink-Yes, Don Becker-Yes Motion carried.

In the matter of the Jeremy Borth property assessment objection, after some discussion, motion by Don Becker, supported by John Maul, that we adjust the assessment down to \$39,000 for land, \$94,500 for improvements, for a total valuation of \$133,500. because we did not believe that the Assessor adequately adjusted the improvements down. Roll call vote was as follows: Don Becker-Yes, David Huenink-Yes, John Maul-Yes, Stanley Lammers-Yes. Motion carried.

In the matter of the Gwendolyn and Kevin Gesch property assessment objection, after some discussion, motion by Don Becker, supported by Stanley Lammers, to support the assessor, and leave the assessment as stated for the following reasons listed on five line items listed in the decision making portion of ‘Findings of Fact, Determination and Decision’ form. Those lines are as follows:

1. that the Assessor’s valuation is correct
2. that 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. that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor
4. that the Assessor’s valuation is reasonable in light of all the relevant evidence
5. and sustains the same valuation as set by the Assessor

Roll call vote was as follows: John Maul-Yes, David Huenink-Yes, Don Becker-Yes, Stanley Lammers-Yes. Motion carried.

Motion by Don Becker, seconded by David Huenink, to recess until 6:55 P.M. on June 8, 2009 in order to give the Clerk time to mail the determinations by certified mail, return receipt requested, and then have her affidavit of mailing notarized. Motion carried. Meeting recessed at 5:35 P.M.

Respectfully Submitted,  
Sharon Claerbaut, Clerk