

Town of Holland Board of Review Minutes

Sheboygan County, WI

Date: June 27, 2018

Time: 4:00 P.M.

Place: Town Holland Hall, W3005 County Road G, Cedar Grove, WI

1. CALL TO ORDER: The 2018 Board of Review was called to order at 4:03 P.M. on Wednesday, June 27, 2018, at the Town of Holland Hall located at W3005 County Road G, Cedar Grove, WI by the Board of Review Vice Chairperson David Huenink.
2. INTRODUCTION OF BOARD OF REVIEW MEMBERS: Vice Chair David Huenink introduced the Board of Review members present.
3. CERTIFY WISCONSIN OPEN MEETING LAW HAS BEEN MET: Clerk Janelle Kaiser certified that the requirements of the Wisconsin Open Meeting Law had been met. The notice for this meeting was published in the Sheboygan Press, posted in three places within the Township, at the Town Hall, and on the Town's website. The agenda for this meeting was posted in three places within the Township, including the Town Hall, and on the Town's website.
4. ROLL CALL:
 - a. Members present: David Huenink, Stan Lammers, and Doug Hamilton
 - b. Members absent: Don Becker and Steve Jones
 - c. Others present: Clerk Janelle Kaiser, Assessor Mark Brown from Associated Appraisal, property owners Richard Johnstone, Joel Brill, and Jason DeMaster, and Sheboygan County employees Aaron Brault and Carl Buesing
5. ADOPT AGENDA AS OFFICIAL ORDER OF BUSINESS: Motion by Lammers, seconded by Hamilton, to adopt the agenda as presented; the motion was carried by unanimous voice vote.
6. ADDRESS MINUTES OF THE FIRST SESSION OF THE 2018 BOARD OF REVIEW: Motion by Lammers, seconded by Hamilton, to approve the minutes from the May 14, 2018 session of the 2018 Board of Review; the motion was carried by unanimous voice vote.
7. VERIFY THAT AT LEAST ONE MEMBER OF THE BOARD OF REVIEW HAS MET MANDATORY TRAINING REQUIREMENTS: David Huenink and Stan Lammers certified that they have met the mandatory training requirements. Both supervisors completed their training on February 10, 2018.
8. ADOPTION OF POLICY REGARDING THE PROCEDURE FOR SWORN TELEPHONE TESTIMONY AND SWORN WRITTEN TESTIMONY: Motion by Lammers, seconded by

Hamilton, to adopt the policy for sworn telephone or sworn written testimony requests; the motion was carried by unanimous roll-call vote: Doug Hamilton – Yes, Stan Lammers – Yes, David Huenink – Yes.

9. ADOPTION OF POLICY REGARDING THE PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS: Motion by Hamilton, seconded by Lammers, to adopt the policy for waiver of Board of Review hearing requests; the motion was carried by unanimous roll-call vote.
10. RECEIPT OF ASSESSMENT ROLL AND SWORN STATEMENTS: Mark Brown provided a brief overview of his credentials and stated that Associated Appraisal conducted an interim market update for the Town of Holland in 2018. Mark presented the assessment roll to Clerk Janelle Kaiser, certifying that all necessary changes were made and submitted to Sheboygan County, including one correction for parcel number 59006065982; the Clerk Janelle Kaiser signed the assessor's affidavit to acknowledge acceptance of the 2018 assessment roll.
11. EXAMINE ROLL AND CORRECT ERRORS: Per Wisconsin State Statute 70.43, a Correction of Errors by Assessors form was completed by Associated Appraisal and presented to the Clerk as part of the assessment roll. A double assessment on a building was corrected for parcel number 59006065982. As a result of a parcel split, the building was incorrectly assessed on two parcels, therefore the property owners of parcel number 59006065982 are due a refund for overpaid property taxes. The Clerk will need to request a refund from the appropriate parties by October 1st. Mark Brown recommended that the Board of Review accept the corrected value, a \$26,800 reduction in assessment value for parcel 59006065982, as presented. Motion by Lammers, seconded by Hamilton, to accept the assessor's recommendation for the DeMaster property as a \$26,800 reduction in assessment value due to the duplication; the motion was carried by unanimous roll-call vote.
David Huenink, Doug Hamilton, and Stan Lammers examined the roll and did not find any additional errors.
12. RECEIVE SCHEDULE FOR WRITTEN OBJECTIONS TO BE HEARD: Clerk Janelle Kaiser stated that there were three written objections submitted. Objectors Joel Brill, Richard Johnstone, and Carl Buesing were scheduled present evidence at 4:15, 4:30, and 4:45, respectively.
13. HEAR OBJECTIONS AND MAKE DETERMINATIONS:
 - a. Joel Brill was present to discuss parcel number 59006070960 on Foster Road, a residential class property totaling 7.23 acres. Joel stated his full name and address for the record and was sworn in by Clerk-Treasurer Janelle Kaiser. At this time, Assessor Mark Brown was also sworn in. Joel provided testimony and evidence, stating that the amount assessed per acre of his parcel is higher than what he believes is the full taxable value. He presented evidence in the form of

assessment comparisons, rather than real estate comparisons, that he received from a local real estate agent. The comparisons did not include addresses, but legal descriptions were provided. No evidence was presented to prove whether the parcel is unbuildable, however Joel asserted that it likely should be classified as such by the Department of Natural Resources, who could potentially consider some or all the land to be a wetland.

Assessor Mark Brown provided testimony, presenting comparable real estate sales information pertaining to recently sold nearby properties. Mark stated that no assessment changes have been made to this property since 2013. It is not evident to the assessor that the lot is unbuildable, therefore Joel would need to provide evidence of this before next year in order for the assessor to consider this in their assessment of his property.

Assessor Mark Brown asked that the Board of Review sustain the current assessment of \$121,400 for parcel number 59006070960 based on the evidence provided. After deliberating, a motion was made by Lammers, seconded by Hamilton, to sustain the assessment of \$121,400 for parcel number 59006070960 based on the evidence provided; the motion was carried by unanimous roll-call vote.

- b. Rick Johnstone was present to discuss parcel number 59006077150 at N447 Westshore Drive, a residential class property totaling 2.25 acres. Rick stated his full name and address for the record and was sworn in by Clerk-Treasurer Janelle Kaiser. Rick provided testimony and evidence, stating his land assessment should be reduced based on physical deficiencies present on the property. A creek, as well as wetlands west and south of the creek, make a portion of the property unbuildable; the DNR requires that no buildings, structures, or septic systems be constructed within 75 feet of the creek, as it is classified as a navigable waterway. Rick asserted that his land assessment value should be reduced due to these requirements. He presented results of a survey performed on the creek, as well as an aerial image of the property. Rick did not present any comparable sales data but did provide comparable assessment data for three nearby properties.

Assessor Mark Brown provided testimony, presenting comparable real estate sales information pertaining to recently sold nearby properties. Following an adjustment made at the 2018 Town of Holland Open Book, Mark believes that the parcel assessment has already been appropriately adjusted for the impact of the creek. He stated that comparable sales data indicates that larger parcels have not been as affected by the market as smaller lots, therefore similar but smaller lots may have seen a greater decrease in assessment.

Assessor Mark Brown asked that the Board of Review sustain the current assessment of \$748,900 for parcel number 59006077150 at N447 Westshore Drive based on the evidence provided. After deliberating, a motion was made by Lammers, seconded by Huenink, to sustain the assessment of \$748,900 for parcel number 59006077150 at N447 Westshore Drive based on the evidence provided; the motion was carried by unanimous roll-call vote.

- c. Aaron Brault and Carl Buesing were present to represent South Amsterdam LLC, c/o Sheboygan County. Objections were submitted for parcel numbers 59006078944, 59006078945, and 59006078946, three residential class properties made up of 4.4 acres in total. Aaron and Carl presented testimony and evidence, asserting that the total assessed value of the parcels should be \$600 as opposed to \$908,900. There is currently a deed restriction on these parcels, which states that Sheboygan County has a right to purchase the land on October 14, 2018 for \$1. Sheboygan County currently leases the land and is responsible for paying applicable property taxes. The County also has the right to sell an option to buy the land, but they are responsible for property taxes until they sell it. The County did not present evidence indicating that the land value assessment is incorrect, or that the deed restriction affected the value of the land.

Assessor Mark Brown provided testimony, stating that the reason for the assessment increase is due in large part to land use. In past years, this land was a small portion of a much larger area being assessed for agricultural use and in the Managed Forest Law program. This year, the land is being assessed for residential use after a land division created these new parcels, on which agricultural activity is not taking place. Assessor Mark Brown provided evidence in the form of comparable real estate sales information pertaining to recently sold nearby properties.

Assessor Mark Brown asked that the Board of Review sustain the assessment of \$908,900 for parcels 59006078944, 59006078945, and 59006078946, based on the evidence provided. After deliberation, a motion was made by Lammers, seconded by Huenink, to sustain the assessment of \$79,000 for parcel 59006078944; the motion was carried by unanimous roll-call vote. Motion by Hamilton, seconded by Lammers, to sustain the assessment of \$396,500 for parcel 59006078945; the motion was carried by unanimous roll-call vote. Motion by Huenink, seconded by Lammers, to sustain the assessment of \$433,400 for parcel 59006078946; the motion was carried by unanimous roll-call vote.

14. ASK IF ANYONE IS PRESENT WITH OBJECTION THAT HAS NOT SUBMITTED OBJECTION IN WRITING: No one was present at 6:34pm.
15. DELIVER DETERMINATION OR RECESS FOR CLERK-TREASURER TO MAIL DETERMINATIONS BY CERTIFIED MAIL: Determinations were verbally delivered to each objector. Clerk Janelle Kaiser should mail a Board of Review Notice of Determination to each objector.
16. RECONVENE IF NECESSARY: Not applicable.
17. CLERK WILL CERTIFY THAT DETERMINATIONS HAVE BEEN RECEIVED OR SENT BY CERTIFIED MAIL IF NECESSARY: Clerk Janelle Kaiser certified that she will mail a Board of Review Notice of Determination to each objector.

18. ADJOURN – Motion by Hamilton, seconded by Lammers, to adjourn the meeting at 6:35pm; the motion was carried by unanimous voice vote.