

TOWN OF HOLLAND BOARD OF REVIEW  
OFFICIAL PROCEEDINGS OF THE 2025 BOARD OF REVIEW MEETING  
HOLLAND TOWN HALL, W3005 COUNTY ROAD G, CEDAR GROVE, WI 53013  
Wednesday, November 5, 2025 at 4:30pm

1. Call to order and meeting recording announcement:

The 2025 Holland Board of Review (BOR) meeting was called to order at 4:42pm on Wednesday, November 5, 2025, at the Holland Town Hall by Town Chairman David Huenink. Chair Huenink announced that the meeting recording was in progress.

2. Roll call:

- a. Members present: David Huenink, Gordon Seegert III, Douglas Hamilton, Brody Stapel, and Janelle Kaiser (member and clerk).
- b. Members absent: Kelly Caswell.
- c. Others present: Assessor Philip Rein of Associated Appraisal.
- d. Members of the public that signed in: Mary Feind and Bob Feind.

3. Confirmation of appropriate BOR and Open Meetings notices:

Clerk Kaiser certified that the requirements of the Wisconsin Open Meetings Law had been met. A notice to reconvene on November 5, 2025 was posted on the front door of the Holland Town Hall on October 16, 2025. The meeting notice and agenda was posted at the Holland Town Hall and on the Town's website and was mailed by United States Postal Service first class mail to Waterworks Family Limited Partnership on October 22, 2025.

4. Approve minutes from previous BOR meeting(s):

No action taken.

5. Objection Hearings:

- a. Waterworks Family Limited Partnership, parcels 59006078470, 59006078480, 59006078490, and 59006078500:

Chair Huenink stated that he could serve as chairperson for the hearing in an unbiased manner but recused himself from deliberation and decision making in the hearing for Waterworks Family Limited Partnership. The Board of Review reached consensus that Chair Huenink could continue to chair the meeting.

Total current assessment valuation by the assessor is:

Parcel 59006078470: \$122,300.00 Land Value: \$122,300.00 and Improvement Value: \$0.00 and is classified as G1/Residential.

Parcel 59006078480: \$874,700.00 Land Value: \$602,900.00 and Improvement Value: \$271,800.00 and is classified as G1/Residential.

Parcel 59006078490: \$225,200.00 Land Value: \$225,200.00 and Improvement Value: \$0.00 and is classified as G1/Residential.

Parcel 59006078500: \$227,700.00 Land Value: \$227,700.00 and Improvement Value: \$0.00 and is classified as G1/Residential.

Clerk Kaiser swore in Mary Feind, Bob Feind, and Assessor Philip Rein, who stated their names for the record. Mary Feind and Bob Feind also stated their address for the record.

The objector believes the assessed value should be:

Parcel 59006078470: \$55,000.00.

Parcel 59006078480: \$600,000.00.

Parcel 59006078490: \$100,600.00.

Parcel 59006078500: \$102,200.00.

Objector giving testimony:

**Lot 5** - Vacant lot. Bahr Creek runs through this lot. The entire lot is made up of the creek and swamp. There is definitely not a building site and there is definitely no driveway access.

**Lot 6** - House. As Bahr Creek, on the south side of our driveway, has driveway, the swamp has grown. Our recent survey shows that the setback from the creek and the swamp runs right through the middle of the house. This makes our house non-conforming. There is no chance to add on to the house. When the water is high, our driveway floods up to 2 ft deep, all the way up to the house. We have no way to get in and we have to sandbag our garage door to protect the basement from flooding.

**Lot 7** - Vacant Lot. It is in the wetlands. There is no possibility for development, and definitely no driveway access through the swamp.

**Lot 8**- Vacant lot. This is more under water than Lot 7.

When we said that our four lots are unique (with the overwhelming domination of creek and swampland), the assessor said that everyone says that. We have looked for comparable properties. We cannot find any property along the lake that is/has been for sale that is so completely inundated by wetlands and a waterway like ours is. While we could sell the lot with the house on it, it has been greatly reduced in value through the years by the encroachment of the enlarging Bahr Creek and the rising swampland. We have been told by realtors that the vacant lots are virtually unsaleable. The assessor uses a small, set-in-stone percentage of reduction in value due to 1. wetlands and 2. lack of driveway access. It would be more accurate to apply a greater percentage of reduction in this instance. The assessor did make a small reduction after Open Book on lot #5, where the house is. The assessor said that any reduction on the vacant lots would be unfair to the community. We want to be fair to the community, but we also want the community to be fair with us. It is difficult for us to say by how much the assessed value of these four lots might be reduced. It seems fair to have them reduced by one half to one third.

Assessor giving testimony:

Assessor Philip Rein said that a comparable sale of N567 Marine Drive was used in determining lake frontage valuation for the properties. The assessments were made

using the best available information. A negative adjustment to the current assessed land value is already applied to each of the parcels due to their defects.

Negative adjustments applied to land value:

Parcel 59006078470: -75%

Parcel 59006078480: -30%

Parcel 59006078490: -55%

Parcel 59006078500: -55%

A future merging of the four parcels could result in a better outcome for the objector, as currently each parcel's assessed value is calculated using the tiered formula used by the assessor to determine lake frontage value by feet.

BOR deliberation:

**Gordon Seegert III moves, exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines, Janelle Kaiser seconds:**

- **That the Assessor's valuation is correct;**
- **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;**
- **That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;**
- ~~That the proper use values were applied to the agricultural land;~~
- ~~That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;~~
- **That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;**
- **That the Assessor's valuation is reasonable in light of all the relevant evidence and sustains the same valuation as set by the Assessor;**
- **That it is not relevant to present assessments of other properties as a basis for the market value of the appeal property.**

Parcel 59006078470: The motion carried by roll call vote. Douglas Hamilton: Yes; Janelle Kaiser: Yes; Gordon Seegert III: Yes; Brody Stapel: Yes. David Huenink abstained.

Parcel 59006078480: The motion carried by roll call vote for all four parcels: Douglas Hamilton: Yes; Janelle Kaiser: Yes; Gordon Seegert III: Yes; Brody Stapel: Yes. David Huenink abstained.

Parcel 59006078490: The motion carried by roll call vote for all four parcels: Douglas Hamilton: Yes; Janelle Kaiser: Yes; Gordon Seegert III: Yes; Brody Stapel: Yes. David Huenink abstained.

Parcel 59006078500: The motion carried by roll call vote for all four parcels: Douglas Hamilton: Yes; Janelle Kaiser: Yes; Gordon Seegert III: Yes; Brody Stapel: No. David Huenink abstained.

6. Provide Notice of BOR Determination form to objectors who are present and/or direct clerk to provide notices via certified mail:

A notice of BOR Determination was provided to Bob Feind and Mary Feind of Waterworks Limited Family Partnership during the November 5, 2025 BOR meeting.

7. Schedule future BOR meetings as needed:

No action taken. The BOR recognized that an incomplete objection form was received for N2276 Foster Road South. The PA-115A form was not signed by the property owner nor an agent and therefore will not receive a hearing.

8. Adjourn:

**Motion by Stapel, seconded by Seegert, to adjourn the 2025 Board of Review at 5:49pm,;** the motion carried by unanimous voice vote.

Respectfully submitted,  
Janelle Kaiser, Board of Review Clerk  
Town of Holland, Sheboygan County, Wisconsin

*Let these minutes show that these proceedings do not represent a transcript of comments submitted during the meeting, unless specified by quotation marks.*