

BOARD OF REVIEW
Wednesday, June 11, 2014, 4:00 p.m.
City Hall, 3rd Floor Council Chambers
31 S. Madison St., Evansville, WI

MINUTES

1. **Call meeting to order.** The City Clerk called the meeting to order at 4:00 p.m.
2. **Roll Call.** Members present: Mary Anne Alt, John Willoughby, Peggy Hels, Phil Kress, and Gil Wiedenhoef. Others present: City Clerk Judy Walton, City Assessor Dean Peters, and Mark Davis (arrived at 4:30 p.m.).
3. **Nomination and election of Board of Review Chairperson.** Willoughby made a motion, seconded by Wiedenhoef to nominate Phil Kress as Chairperson. There were no other nominations and Phil Kress was elected unanimously.
4. **Nomination and election of Board of Review Vice-Chairperson.** Wiedenhoef made a motion, seconded by Kress to nominate John Willoughby as Vice-Chairperson. There were no other nominations and John Willoughby was elected unanimously.
5. **Training.** Kress requested confirmation that at least one voting member had attended Board of Review Training within the past two years. The City Clerk stated that four voting members have been trained in the past two years.
6. **Approval of Agenda.** Wiedenhoef made a motion, seconded by Hels to approve the agenda. Motion approved 5-0.
7. **Approval of Minutes.** Wiedenhoef made a motion, seconded by Willoughby to waive the reading of the minutes of the September 12, 2013, and May 28, 2014 meetings and approve them as printed. Wiedenhoef noted that the agenda listed the minutes of May 16, 2013 but those minutes were previously approved at the September 12, 2013 meeting. Motion approved 5-0.
8. **Examination of Assessment Roll.** Kress received confirmation from the City Clerk that the assessment roll had been completed and the assessor's affidavit had been signed.
9. **City Assessor to present summary of State of the City's Assessments and Past Years Activity.** Dean Peters introduced himself. He is with Associated Appraisal, representing the City of Evansville as their City Assessor. He stated for the record that the 2014 assessment roll has been completed, the assessor's

affidavit has been signed, and he has mailed all notices of changed assessments to those properties that had a change in assessed value

He stated that there were two dates for Open Book this year. He had good attendance at those meetings. There were some adjustments made but for the most part property owners had questions. The city's total assessed value increased by approximately \$3.3 million dollars from 2013.

He explained how the assessment ratio is determined and the rules for staying in compliance with the Department of Revenue. He estimated the 2014 assessment ratio to be 105%.

He reviewed the procedure for conducting the Board of Review. The property owner speaks first during the presentation of the case; the Assessor is presumed correct and the burden of proof is on the property owner; the Chairperson closes the hearing and deliberations commence.

The Board asked a number of questions regarding the assessment ratio, fair market values, and equalized values. Procedural items were also discussed further.

10. Hear Objectors to Assessments and Deliberations.

1. 222-037009, 425 Higgins Drive.

The City Clerk swore in property owner Mark Davis and City Assessor Dean Peters.

Mr. Davis explained that he purchased the house this spring. It had been in foreclosure and the people that bought it had gutted it due to the poor condition it was in. He purchased it while it was gutted and they finished it to his specifications. He presented comparable properties and felt his property should be valued at \$160,000.

Peters presented his comparable properties, many that were similar but smaller. Due to the testimony from Mr. Davis, Peters addressed the Board with concerns about what the state of the property was in on January 1, 2014. He did some calculations on what the property would have been valued at in that condition and estimated it to be \$140,000. The improvements that have since been made were in 2014 and therefore the value should not increase until January 1, 2015.

The Board asked a number of questions during deliberations.

Willoughby made a motion, seconded by Hels to place the assessed value of the property at 425 Higgins Drive at \$140,000 as follows:

	<u>2014 Original Assessment</u>	<u>2014 Final Assessment</u>
Land	44,500	44,500
Improvements	<u>156,500</u>	<u>95,500</u>
Total	201,000	140,000

Motion approved 5-0 on a roll call vote.

At 5:10 p.m. Wiedenhoeft made a motion, seconded by Hels to recess until 5:59 p.m. or until an objector arrives. Motion approved 5-0.

Meeting reconvened at 5:59 p.m.

- 11. Motion to adjourn.** Willoughby made a motion, seconded by Wiedenhoeft to adjourn at 6:00 p.m. Motion approved 5-0.

Judy Walton
City Clerk

The minutes are not official until approved by the Board of Review at their next regular meeting.