



TOWN OF LISBON
W234 N8676 Woodside Rd.
Lisbon, WI 53089

Agenda
Board of Review
Town of Lisbon Town Hall
Tuesday, June 5, 2018
6:30 P.M.

1. Call 2018 Board of Review to Order.
2. Roll Call.
3. Statement of Public Notice.
4. Discussion and necessary action to approve the June 13, 2017 BOR minutes.
5. Select a Chairperson and Vice Chairperson.
6. Verify that a member has met the mandatory training requirements.
7. Receive the 2018 Assessment Roll from the Assessor.
8. Review 2018 Assessment Roll and Perform Statutory Duties.
9. Review Notices of Intent to File Objection.
10. Hearings on Objections filed:
 - a. Jeff & Mary Fillinger, for property located at W275N6725 Lake Five Road, Lisbon, WI 53089, LSBT 0219.994.007 & 0219.992.
11. Communications and any other business as authorized by law.
12. Discussion and necessary action to approve the 2018 Assessment Roll as corrected by the Assessor (if any corrections were made) and adjourn the Board of Review subject to the Clerk's satisfying the statutory duties.

Joseph Osterman
Town Chairman

Matthew Janecke
Town Administrator

NOTE: Please notify the Town of Lisbon 72 hours in advance if you plan to attend and will need an interpreter or assistive hearing device.

NOTICE: It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information: no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Posted: 2018-06-01

Town Clerk: G.G.

Website

Town Hall Bulletin Boards (2)

Sent to Newspapers

**Minutes of the Board of Review
Town of Lisbon Town Hall
Tuesday, June 13, 2017
6:00 P.M.**

Call 2017 Board of Review to Order. Clerk Gina Gresch called the 2017 Board of Review to order.

Roll Call. Present: Chairman Joseph Osterman, Supervisors Marc Moonen, Rebecca Plotecher, Linda Beal, Board of Review Alternate Members Matt Gehrke and Jane Stadler, Assessor Mike Grota and Clerk Gina Gresch.

Statement of Public Notice. Clerk Gresch stated all notices met the statutory timeline for this process. The Public Notice for this meeting has been posted at the Town Hall and on the Town's website in accordance with State Statutes.

Town Chairman Joseph Osterman recused himself from the Board of Review and Alternate Member #1 Matt Gehrke took his place. Also, Alternate Member #2 Jane Stadler joined the Board of Review to fill in for the vacant Supervisor seat so there is an odd number of members present and voting.

Select a Chairperson and Vice Chairperson.

Motion by Supervisor Beal to appoint Alternate #1 Matt Gehrke as the Board of Review Chairperson. Seconded by Supervisor Plotecher. Motion carried, 5-0.

Motion by Supervisor Beal to appoint Supervisor Plotecher as the Board of Review Vice Chairperson. Seconded by Supervisor Moonen. Motion carried, 5-0.

Verify that a member has met the mandatory training requirements.

Clerk Gresch stated the majority of the members met the mandatory training requirements.

Receive the 2017 Assessment Roll from the Assessor.

Clerk Gresch stated the 2017 Assessment Roll had been received from the Assessor and signed with an affidavit.

Review 2017 Assessment Roll and Perform Statutory Duties.

Clerk Gresch stated all statutory duties had been performed.

Review Notices of Intent to File Objection.

Clerk Gresch stated there is one objection she received notice of verbally on Thursday, June 8, 2017. That objection was filed on Friday, June 9, 2017 and the hearing is next on the agenda.

Hearings on Objections filed.

HEARING #1 – (6:05 P.M.) - Jeff Fillinger, LSBT 0219.994.007, W275N6725 Lake Five Road.

The Assessment as of January 1, 2017 is:

L: \$200,100

I: \$966,200

T: \$1,166,300

Objections were filed in a timely manner and the property owner is present. Chairman Gehrke explained the process to be followed in consideration of this case before the Board of Review. Assessor Mike Grotz, N88W16573 Main Street, Menomonee Falls, and property owner Jeff Fillinger, W343N6237 S. Bayview Road, Oconomowoc, were sworn in by Clerk Gresch. Chairman Gehrke stated the property owner is to be aware that the Board of Review under state law is required to uphold the Assessor's valuation of the property as being correct unless you by your testimony can show the Assessor's valuation to be incorrect. In other words, the burden of proof is upon you as the taxpayer. The property owner understood. Chairman Gehrke explained the process to be utilized in this hearing.

Property Owner Testimony:

Mr. Fillinger stated he has been working with Mr. Young at Grotz and he re-measured the existing buildings which made the assessment increase. However when they re-measured, and found a sidewall is one foot higher than what previously made part of the record. He explained that it made a significant difference in the assessment because the Assessor used to claim that because of that the storage units have more volume. He clarified that the storage units don't have a ceiling; the space follows the roofline. He actually lost five feet of volume because of the pitch of the roof. At the back of a 30 foot deep building the height might be 16 feet and there is no way anyone can use all of that volume. He doesn't understand how having one sidewall a foot higher than the others causes a significant increase in the building's value.

Chairman Gehrke asked Mr. Fillinger to focus on why the assessment for this year is incorrect. Mr. Fillinger reiterated about the one foot higher sidewall there is too much emphasis put on the supposed increased volume in the storage units. Also, the new buildings are assessed as "average quality". There is a large difference in the quality of buildings being built now versus in the past. Quality then compared to now is not on the same page. If the new buildings are classified as "average quality" then the old buildings can't be classified the same way. Mr. Fillinger also submitted data to the Board about how much it costs to construct these buildings now compared to how they used to be built. The older buildings used to be built from \$30 to \$33 per square foot; now it is \$17 to \$22. One building came in at \$21.38 per square foot because it stores RV's. Another building was built for \$56.21 per square foot because it is heated. Factor in the heat and it is \$60 per square foot. He can build storage sheds for close to less than half for what he is being told the replacement value is. He asked the Assessor for comparables and he wasn't provided anything because there haven't been any sales in the county.

Chairman Gehrke asked Mr. Fillinger what his opinion of the value is. He replied it shouldn't be worth more than what it was assessed at in 2016. The Assessor did not have any questions for the property owner at this time.

Board of Review Members asked questions of the property owner.

Board of Review members asked Mr. Fillinger questions about how old the buildings are and if they are comparable in size. Mr. Fillinger stated the oldest building is 22 years old; the youngest is 17 years old. They are not all the same size. Also, he found out recently the assessors overlooked the existing asphalt so they will have to account for that in the assessment. Most of the buildings are 40' x 100' with 10 garage doors on each side, resulting in a 10' x 20' rentable space. The building height was questioned which it is taller on one side. He explained how the roof pitch is calculated differently now from the old buildings, which makes the roof twice as steep. There isn't a ceiling so customers can't take advantage of extra volume. Board members asked where Mr. Fillinger got the numbers to calculate the price per square footage to build. Mr. Fillinger stated he tracks all of his expenses so these are real numbers. They are verifiable through the bidders and contractors but didn't bring that with him tonight.

Assessor Testimony:

Assessor Grota asked Mr. Fillinger if he agrees that the value shouldn't have changed and that the Assessor's office didn't know about the asphalt so that change was made and he accepts that as a reasonable increase. He also asked Mr. Fillinger if he benefited from the building's depreciation values and from the 2.11 acres he acquired from the Department of Transportation to allow for cell tower installation. Mr. Fillinger stated yes. That cell tower improvement added a \$9,500 value to those 2.11 acres, which is only a fraction of the capitalized income received from the cell tower rental. He also added \$4,600 for the value of the 2.11 acres of land and added \$69,750 for the paving. Those increases are less than the increase after the \$97,700 open book adjustment was made. Clerk Gresch stated as a point of order, the Assessor should be presenting testimony not asking questions of the petitioner. Assessor Grota stated he was trying to show Mr. Fillinger the differences in assessments because he wasn't understanding the difference.

Assessor Grota stated the income analysis was done based on an estimate and submitted it into evidence. He believes the property produces income of \$1,423,600 which is on the low end. Income could be on the high end, about \$1,882,300. These numbers are estimates because actual income wasn't provided, but the estimate still supports the assessment. He tried to take into consideration the building and components, rental income on new versus older buildings which isn't any different, and if all buildings are producing income and there isn't a lot of maintenance, there shouldn't be a huge different in the sale price. There aren't any other storage facility sales to compare to because there haven't been any yet. Mini warehousing doesn't sell on cost basis, only income. Assessor didn't have anything further. Mr. Fillinger asked the assessor if he took depreciation into consideration, which he replied yes.

BOR asked questions of the assessor.

Board members asked questions about values based on heated versus non-heated buildings, if the cell tower added value to the land, and if people only buy or build these buildings based on how much income they will make. Assessor Grota stated yes, heated buildings are assessed more than non-heated buildings and are valued in the modified market cost approach. The tower did add \$9,500 value in 2017. He calculated the assessment using the modified market approach and income analysis. The best assessment was calculated using the estimated income approach, which is how he believes the property would sell.

BOR can ask questions of either party.

Supervisor Moonen asked why the assessor didn't use the income approach. Assessor Grota stated he didn't use the income approach because he didn't receive that data for any of the units, so it wasn't fair to use a difference base; he used equity and uniformity. Mr. Fillinger closed by saying the revenue producing element of the heated buildings doesn't pertain to them because he isn't renting them out, they are for his own personal use. He reiterated that you can build new self-storage units for much less than what the older buildings are being assessed at due to much better construction materials. Assessor Grota closed by saying he used a reasonable approach and the assessment is more than supported by the income analysis. He is confident the current \$1,166,300 is very reasonable and would attain at least that amount in a sale.

THE RECORD IS CLOSED, NO FURTHER TESTIMONY WAS TAKEN.

Deliberations by the Board of Review took place.

Board members agreed both parties presented good information but the burden of proof is on the property owner and that burden wasn't met. The property owner didn't even provide his opinion of what the value should be. The assessor's evidence was more compelling and his assessment should be upheld.

Motion by Supervisor Plotecher, that exercising its judgment and discretion, pursuant to section 70.49 (9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines that the Assessor's value is correct, and sustains the same as set by the assessor at \$1,166,300. Seconded by Supervisor Beal. Motion carried 5-0 by roll call vote. Chairman Gehrke – Yes; Supervisor Moonen – Yes; Supervisor Plotecher – Yes; Supervisor Beal – Yes; Alternate #2 Jane Stadler – Yes.

Communications and any other business as authorized by law.

Chairman Gehrke stated there were no other communications and other business as authorized by law at this time. No other objectors attended the meeting.

There were no further objections on file as of 7:05 PM., therefore the Board of Review recessed.

The Board of Review reconvened at 7:59 PM.

Discussion and necessary action to approve the 2017 Assessment Roll as corrected by the Assessor (if any corrections were made) and adjourn the Board of Review subject to the Clerk's satisfying the statutory duties.

Motion by Jane Stadler to approve the 2017 Assessment Roll as corrected by the Assessor (if any corrections were made) and adjourn the Board of Review subject to the Clerk's satisfying the statutory duties and to adjourn the June 13, 2017 Board of Review meeting at 8:00 PM. Seconded by Supervisor Plotecher. Motion carried, 5-0.

Respectfully submitted,

Gina C. Gresch, MMC/WCPC
Town Clerk

Board of Review

"The Basics"*

Board of Review

- The Board of Review is a Quasi-judicial body
 - Members to sit as judges to hear evidence
 - Board members may not have any ex parte contact
- The Board does not independently set valuation
- The Board does not do-over the work of the Assessor
- The Board cannot substitute their judgment or idea of value for the Assessor's opinion
- The Board cannot change any value fixed by the Assessor, except upon sworn oral testimony produced for that purpose
- The Board shall correct all errors in description and computations
- The Board may subpoena witnesses, if necessary
- The Board makes decisions based on evidence presented by persons under oath
- The Board is not an assessing body
- The Board's function is not of valuation
- The Board is bound to accept the Assessor's assessment as correct unless there is competent sworn testimony not contradicted by other evidence that proves the assessment to be incorrect
- The Board cannot rule on whether a property has exempt status

Board of Review Hearing

- All meetings of the Board of Review shall be publicly held and open to all citizens at all times and no closed sessions can be held at anytime or for any purpose
- Hearings are taped or recorded by court stenographer for the purposes of creating a record of proceedings (this requires that all persons speaking at the hearing shall speak clearly and identify themselves so that an adequate and clear record of the proceedings is made)

- Hearings are conducted much as in a court of law
- Evidence is presented through sworn oral testimony with cross-examination of witnesses

Methods of Valuation

- Recent sale of the subject property. Sale must be an "arm's-length" transaction in order to be used as evidence of value. And, recent sale of subject property must also conform to sales of reasonably comparable sales.
- Recent sales of other comparable properties
- Other evidence of value
- The best evidence of value will generally be either a recent sale price of the subject property or recent sale prices of other comparable properties
- Follow "Rules of Best Evidence"

Clerk of the Board of Review/Duties at Hearing (recommended that Clerk follow script)

- Clerk shall introduce the case
- Clerk to read basic information into record: property owner, property address, property tax key number, property assessment per Assessor
- Clerk asks all parties who are going to testify to stand and be sworn,
- Clerk to swear all witnesses (including Assessor):
 - Sample oath: **Do you all solemnly swear, in the matter now on hearing, to tell the truth, the whole truth and nothing but the truth, so help you God?**
- Clerk to state names of all sworn witnesses for the record
- Clerk asks the assessor to state the estimated level of assessment for the current year
- Clerk should keep list of persons speaking and in the order in which they spoke
- Clerk to fill out Findings of Fact, Determinations and Decision sheet during the hearing
- Clerk (if member of BOR) may ask questions of witnesses

- Clerk (if member of BOR) to vote
- Clerk to record roll call vote on motion

Chair of Board of Review (recommended that Chair follow script)

- Read notice to Taxpayers into record
- Ask Taxpayer to present case
- Ask Assessor if he/she has any questions of Taxpayer
- Ask Board of Review if they have any questions of Taxpayer
- Ask Taxpayer if there are other witnesses in support of Taxpayer
- Ask Assessor if he/she has any questions of Taxpayers' witness(es)
- Ask Board of Review if they have any questions of Taxpayers' witness(es)
- Ask Assessor to present his/her case
- Ask Taxpayer if he/she has any questions of the Assessor
- Ask Board of Review if they have any questions of the Assessor
- Ask Taxpayer if there is any additional testimony
- Ask Assessor if there is any additional testimony
- Ask Taxpayer to briefly summarize the case
- Ask Assessor to briefly summarize case
- Close Testimony with statement on the record to close- very important that no further testimony be taken
- Lead Board of Review in discussion, by following through the Findings of Fact, Determinations and Decisions Sheet
- Ask for a Motion based on discussion
- Call Roll Call vote on the motion
- State Result of Decision based on Motion

Assessor

- Cannot be a member of Board of Review
- Must attend all hearings of the Board (including first meeting)
- Is an expert and his/her assessment carries presumption of correctness
- Cannot run the meeting or vote
- Cannot answer questions once the testimony is closed
- Cannot participate in deliberations of the Board of Review
- Is not permitted to impeach his/her assessment once the assessment roll is signed
- Must submit evidence sustaining his/her assessment
- Must submit to examination by Taxpayer and by the Board of Review
- Is required to provide full disclosure and make all books and records available (with limited exceptions, for example, if confidentiality ordinance for income purposes)
- At the hearing on objection, the Assessor should, in each case submit credentials, definition of fair market value, and basis for assessment

Taxpayer

- Must give oral or written notice to clerk of BOR at least 48 hours before first meeting of BOR of intent to file objection (unless waived for good cause or extraordinary circumstances as required by law)
- Must file a written objection form within first two hours of first BOR meeting (after the assessment roll has been completed and signed)
 - Must use approved form for objection
 - Form must be filled out completely (answering all questions)
 - Taxpayer must state his/her opinion of value of property
 - Failure to answer all questions on form should be basis for refusal to hear objection
- Will be barred from having a hearing or contesting assessment if Taxpayer refused the Assessor right to view property after Assessor made reasonable written request by certified mail to view the property

- If written appraisal(s) of the property are to be presented by the Taxpayer as evidence of value, the Taxpayer should have the Appraiser who prepared the appraisal present sworn testimony in support of the appraisal and to answer questions of the Assessor and Board of Review in cross-examination
- Taxpayer has burden of overcoming presumption of correctness granted by law to the Assessor's valuation
- Taxpayer's evidence must conform to the statutory criteria and Wisconsin Property Assessment Manual (this is same as Rules of Best Evidence and Appeal Guide under Sec. 70.85)

The Three Golden Rules

- The Assessor's valuation of property is prima facia correct and is binding on the Board of Review in the absence of evidence showing it to be incorrect
- The Board cannot change any value fixed by the Assessor except upon evidence presented to it by persons' under oath
- The evidence must be factual in nature; not just matter of opinion

Although the courts have acknowledged that assessment practices are an art, not a science, it is no longer recommended that the Assessor be sustained merely because there is a small percentage difference between the market value established by the Assessor and the Taxpayer's idea of value even though, usually based on the evidence, a small percentage difference will not be sufficient to warrant a change by the Board of Review.

*This sample script was prepared by John P. Macy of Arenz, Molter, Macy, Riffle & Larson, S.C., (262) 548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Equalization Directors and staff at the Wisconsin Department of Revenue.

BOARD OF REVIEW SCRIPT

CLERK'S SCRIPT:

1. Clerk introduces the case by stating the following information:
 - a. Assessment Year
 - b. Hearing Date & Time.
 - c. Tax Key #
 - d. Property address
 - e. Property Owner
 - f. Mailing address if different.
 - g. Class of land
 - i. Residential, Commercial, Manufacturing, or Agricultural
 - h. 20XX Assessment:
 - i. Land \$
 - ii. Improvements \$
 - iii. Total \$
2. Objector Received written confirmation of Hearing Date: Yes:_____ No:_____ (**or** Both Objector and Assessor waived 48 hour notice of hearing: _____
Note: **Taxpayer must have filed written objection before or at Board of Review.**)
3. Check one:
 - a. _____ Timely notice of "Intent to File an Objection" was provided by objector to clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review **Or**
 - b. _____ Waiver was granted by Board of Review for:
 - i. _____ Good Cause, **or**
 - ii. _____ Extraordinary Circumstances
4. Board members present: _____

5. Board Members removed (if any):

6. Board Counsel Present:

7. Property Owner/Objector's Attorney or Representative:

8. Board Members with certified training (must have at least one):

9. Is Mr./Ms. ____ or a representative present? Please come forward to the microphone.
3. Would all persons, (including Assessor) intending to provide testimony for this hearing please raise your right hand to be sworn?

DO YOU SOLEMNLY SWEAR THAT THE TESTIMONY WHICH YOU SHALL GIVE IN THE MATTER NOW ON HEARING SHALL BE THE TRUTH, THE WHOLE TRUTH, AND NOTHING BUT THE TRUTH, SO HELP YOU GOD?

4. Would each person please state your name and address for our record.
5. Chairman _____ will now begin our hearing. (turn hearing over to Chair)

CHAIRMAN'S SCRIPT

6. Chairman briefly outlines the hearing procedures:
 - a. **The person filing the objection will testify and present evidence first. The assessor may then ask the objector questions. The BOR members may also ask the objector questions.**
 - b. **After the objector has testified, any other witnesses present in support of the objector will testify. Each witness is subject to questions from the assessor and BOR members.**
 - c. **Following all witnesses of the objector, the assessor shall present his/her case in support of the assessment.**
 - d. **The assessor shall be subject to any questions of the objector first then the assessor shall be subject to question of the BOR members.**
 - e. **The objector may present any other evidence, which again is subject to questions of the assessor or BOR members.**
 - f. **The assessor may provide any other evidence, again subject to questions of the objector and BOR members.**
 - g. **After all evidence has been submitted under oath, the objector may first make a brief summary of his/her case to the BOR.**
 - h. **The assessor may follow with a brief summary of his/her case.**
 - i. **After each summary, the taking of testimony will be closed.**
 - j. **The BOR will deliberate on the testimony either immediately following the testimony.**

Chairman of the BOR also makes the following statement to the objector before taking any testimony of the objector:

The BOR wants you to understand that under state law the BOR is required to uphold the assessor's valuation of your property as being correct, unless you by your testimony can show the assessor's valuation to be incorrect...in other words, the burden of proof is upon you as the taxpayer. Do you understand that?

HEARING FORMAT

OBJECTOR first:

1. Objector (who has the burden of proof) provides evidence/testimony, one witness at a time.
2. Rebuttal (re-direct) by Objector
3. Board members to ask questions of Objector. (Chairman to control this questioning, permitting one member to question at a time)
4. Objector to ask questions based on questions raised by the Board members.
5. Assessor to ask questions based on questions raised by the Board members.

ASSESSOR next:

6. Assessor provides evidence/testimony
7. Cross-examine by Objector--questions only
8. Rebuttal (re-direct) by Assessor
9. Board members to ask questions of Assessor
10. Assessor to ask questions based on questions raised by the Board members.
11. Objector to ask questions based on questions raised by the Board members.

Objector again--one more opportunity for rebuttal

Assessor again--one more opportunity for rebuttal

Board members again --one last opportunity for questions of either Objector or Assessor; technically, Board cannot go back to testimony once the deliberations start.

The Chairman will then announce that the record is closed and the Board will deliberate.

NEEDS TO BE A CLEAR BREAK BETWEEN THE HEARING RECORD AND THE DELIBERATIONS.

THE RECORD IS CLOSED, NO FURTHER TESTIMONY IS TAKEN UNLESS THE BOARD SPECIFICALLY RECALLS A WITNESS.

MOVE ON TO DELIBERATIONS.

Chairman of the BOR Ask Clerk to fill out the Findings of Fact, Determinations and Decision Sheet.

DELIBERATIONS:

- Must be done in open session.
- Can be done immediately after the case is heard, or can be done at another time.
(Our Board's practice is to deliberate immediately)
- The "Findings of Fact and Determinations" form must be used for a guide.
- The Clerk will participate in completion of the findings sheet prior to the motion.
- The decision must be based on the evidence presented.

Upon conclusion of deliberations and completion of the Findings of Fact and Determinations form, the Chairman will ask for a motion:

1. A MOTION TO AFFIRM THE ASSESSMENT, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Section 70.49(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines:

(mark and state for the record all that apply)

- 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 **taxpayer did not present sufficient evidence to rebut** the presumption of accuracy granted by law to the Assessor,
 - that the assessment is **reasonable in light of all the relevant evidence,**
 - and **sustains the same as set by the Assessor.**
- **(ADD in certain cases)**, the Board further finds that the taxpayers 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 assessment.

(OR)

2. A MOTION TO MODIFY THE ASSESSMENT, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Section 70.49(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines:
(mark and state for the record all that apply)

- that the Assessor's valuation is incorrect
- that the taxpayer has presented sufficient evidence to rebut the presumption of accuracy granted by law to the Assessor;
- that the taxpayer assessment is reasonable in light of all the relevant evidence,
- and hereby sets the new assessment at:
Land \$ _____
Improvements \$ _____
Total \$ _____

After motion to affirm or modify assessment, start procedure over again for the next case.

If no more cases, continue to review roll until the two hours is up. Then adjourn.

MOTIONS FOR ADJOURNING BOARD OF REVIEW:

Use the following motion to close Board of Review if after the statutory minimum of 2 hours no one else is requesting a hearing:

Use the following motion to close Board of Review after holding any appointments and no other appointments are scheduled:

Move to approve the (year) Assessment Roll as corrected by the Assessor and adjourn the Board of Review subject to the Clerk's satisfying the statutory duties.

Use the following motion if someone walks in without an appointment and requests to be heard:

Move to approve the (year) Assessment Roll as corrected by the Assessor except for VNT number scheduled for (date & time must be 48 hours later, if refuses to waiver the 48 hour notice requirement) or (24 hours later to meet the open meetings requirement.)

The above motions are from Attorney John Macy

Board of Review Hearings Checklist

"The Basics"

John P. Macy
Arenz, Molter, Macy & Riffle, S.C.
720 N. East Avenue
Waukesha, WI 53186
(414) 548-1340

Clerk of the Board of Review

- Clerk shall introduce the case.
- Clerk to read basic information into record: property owner, property address, property tax key number, property assessment per Assessor, property assessment per property owner.
- Clerk asks all parties who are going to testify to stand and be sworn.
- Clerk to swear all witnesses:

Sample oath: Do you all solemnly swear, in the matter now on hearing, to tell the truth, the whole truth and nothing but the truth, so help you God.
- Clerk to give names of all sworn witnesses for the record.
- Clerk to fill out Findings of Facts, Determinations and Decision sheet during the hearing.

Assessor

- Cannot be a member of the Board of Review.
- Must attend all sessions of the Board.
- Is an expert.
- Cannot run meeting or vote.
- Is to assist Board.
- Is not permitted to impeach affidavit.
- Must submit to examination by Taxpayer and by the Board.
- Has right to submit evidence sustaining the assessment.
- Is required to provide full disclosure and make all books and records available.
- At the hearing the Assessor should, in each case, submit credentials, definition of fair market value, and basis for assessment.

Taxpayer

- Must file a written objection form.
 - Approved forms may be required.
 - Forms must be filed in a timely manner.
 - Forms must be filled out completely.
 - Taxpayer must indicate value.
 - Failure to answer all questions on form may be basis for refusal to hear objection.
- Barred from contesting assessment if Assessor made reasonable written request by certified mail to the view the property.
- Written appraisals will only be considered as evidence of value if the Taxpayer also presents the Appraiser who prepared the appraisal to present sworn testimony in support of the appraisal and to answer question and cross-examination.
- Evidence of assessments on other properties should generally not be considered for purposes of establishing the fair market value of the subject property, but may be considered for purposes of reviewing uniformity of taxation issues.
- Taxpayer has burden of overcoming presumption of validity granted by law to Assessor's valuation.
- Taxpayer's evidence must conform to the statutory criteria and Wisconsin Property Assessment Manual.

Board of Review

- Quasi-Judicial Body.
 - Members are to sit as judges to hear evidence.
- Does not independently set valuation.
- Does not do-over the work of the Assessor.
- Cannot substitute your judgment or idea for value of the Assessor's.
- Cannot change any value as fixed by the Assessor, except upon sworn oral testimony produced for that purpose.
- Shall correct all errors in description and computations.
- May subpoena witnesses, if necessary.
- Makes decisions based on evidence presented by persons under oath.
- The Board is not an assessing body.
- The Board function is not one of valuation.
- The Board is bound to accept the Assessor's assessment as correct unless there is competent testimony not contradicted by other evidence that proves the assessment to be incorrect,
- The Board cannot rule on whether a property has exempt status.

Board of Review Hearings

- All meetings of the Board of Review shall be publicly held and open to all citizens at all times and no formal action of any kind shall be introduced or adopted at any closed session.
- Hearings are taped for purposes of creating a record of proceedings, so all persons speaking at hearing shall speak clearly and identify themselves.
- Hearings are conducted much as in a court of law.
- Evidence is presented through sworn testimony with cross-examination of witnesses.

Method of Valuation

- Recent sale of the property. Sale must be in "arms-length" transaction in order to be used as evidence of value. Sales to relatives, sales under distressed circumstances, etc., cannot be used.
- Recent sales of other comparable properties.
- Other evidence of value.
- The best evidence of value will generally be either a recent sale price of a subject property or recent sale prices for the other comparable properties.

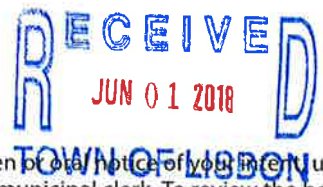
The Four Golden Rules

- The Assessor's values presumed to be correct unless proved otherwise.
- The Board cannot change any value as fixed by the Assessor except upon evidence presented to it by persons under oath.
- The evidence must be factual in nature. Not just a matter of opinion.
- A small percentage difference between the market value established by the Assessor and the Taxpayer's idea of value usually is not sufficient to warrant a change by the Board of Review.

2018-06-04 - CLERK NOTE:

The Clerk called Mr. Fillinger on 2018-06-04 9:30am to let him know he needs to submit one form for each property. He will submit those two forms Tuesday morning. He still met the application deadline with the combined values on one form, I just need them separated.

As a substitute for that in the packet until those come in, I added the following assessment roll pages so you can see the separate values.



Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written notice of your intent under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information

* If agent, submit written authorization (Form PA-105) with this form

Property owner name (on changed assessment notice) Jeff & Mary Fillinger			Agent name (if applicable)		
Owner mailing address W343N6237 S Bayview Rd.			Agent mailing address		
City Oconomowoc	State WI	Zip 53066	City	State	Zip
Owner phone (262) 370 - 8939	Email jfillinger@gmail.com		Owner phone () -	Email	

Section 2: Assessment Information and Opinion of Value

Property address W275N6725 Lake Five Rd.			Legal description or parcel no. (on changed assessment notice) LSBT-0219-994-007 LSBT-0219-992		
City Sussex	State WI	Zip 53066			
Assessment shown on notice - Total \$2,582,300 plus \$390,224 (labeled as a 25% Vacancy Discount)			Your opinion of assessed value - Total \$2,391,011 minus appropriate depreciation		

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed) Exaggerated cost estimates	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based upon actual cost to build.
--	--

Section 4: Other Property Information

- A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 384,000 APPROX. Date 1995-1999;2016
(mm-dd-yyyy)
- B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe 14 Buildings constructed
 Date of 1995 - 2000 Cost of changes & 2016-2017 changes \$ 1,957,211.51 Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - - to - - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): MATT GEHRKE
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 45 minutes.

Property owner or Agent signature <u>Jeffery Fillinger</u>	Date (mm-dd-yyyy) <u>6-1-18</u>
---	------------------------------------

I request the recusal of Matt Gehrke from the Board of Review as his office has recently been involved in providing confidential information to me regarding the assessment at issue here.

RECEIVED
JUN 01 2018
TOWN OF LISBON

Parcel-ID Name/Address	School	Legal Description	**** Property Subject to Gen Prop Tax ****				**** WTL / F.C. ****			** Exempt **		
			CD	Acres	Land	Imprv	Value	CD	Acres	Value	CD	Acres
LSBT 0218 992 SYLVAN G STOMMEL JR N68W27820 CTH VV HARTLAND, WI 53029	2450 3528	STORMWATER GARBAGE / RECYCLING N68W27820 CTH VV PT SW1/4 NW1/4 SEC 19 T8N R19E COM W1/4 COR E 139 FT N 96 FT E 230 FT S 96 FT W 230 FT ALSO COM W1/4 COR E 139.00 FT N01°57'E 96 FT THE BGN N01°57'E 54 FT E 230.00 FT S01°57'W 54 FT W 230 FT TO BGN DOC# 2718107 LC & DOC# 3612495	2	0.500	47,400	92,800	140,200		0.000	0		0.000
LSBT 0218 994 GERALD G POLLARD N68W27840 CTH VV HARTLAND, WI 53029	2450 3528	Qualified for Lottery Credit STORMWATER GARBAGE / RECYCLING N68W27840 CTH VV PT NW1/4 SEC 19 T8N R19E COM W1/4 COR N1°57'E 96 FT E 135.7 FT S 96 FT W 139 FT TO BGN ALSO PT SW1/4 NW1/4 SEC 19 T8N R19E COM W1/4 COR N01°57'E 96.00 FT THE BGN N01°57'E 54.00 FT E 139 FT S01°57'W 54.00 FT W 139 FT TO BGN DOC# 3706597	1	0.470	41,700	102,400	144,100		0.000	0		0.000
LSBT 0219 990 THERESA M TREMMEL ANDERSON W276N6746 MORaine DR LISBON, WI 53089	2450 3528	Qualified for Lottery Credit STORMWATER GARBAGE / RECYCLING W276N6746 MORaine DR PT SW1/4 SEC 19 T8N R19E COM NE COR N89°47'W 990 FT S1°11'W 60.01 FT THE BGN S1°11'W 394.10 FT N52°31'W 185.47 FT N7°09'E 283.74 FT S89°47'E 120 FT TO BGN R2810/1014	1	1.060	68,400	103,900	172,300		0.000	0		0.000
LSBT 0219 991 DEMLANG BUILDERS INC N67W27770 MORaine DR LISBON, WI 53089-4065	2450 3528	STORMWATER GARBAGE / RECYCLING N67W27715 CTY VV PT SW1/4 SEC 19 T8N R19E COM NE COR N89°47'W 1115.73 FT S7°09'W 60.44 FT THE BGN S7°09'W 283.74 FT N52°31'W 173.36 FT N60°19'W 169.29 FT N14°57'E 96.66 FT S89°47'E 295.02 FT TO BGN DOC# 3590488 & DOC# 3595980	2	1.270	140,500	279,000	419,500		0.000	0		0.000
LSBT 0219 992 JEFFREY W FILLINGER MARY M FILLINGER W343N6237 S BAYVIEW RD OCONOMOWOC, WI 53066-5101	2450 3528	STORMWATER W275N6646 MORaine DR PT SW1/4 SEC 19 T8N R19E; COM NE COR; S1°18'W 600.00 FT THE BGN; S1°18'E 585.50 FT; N52°59'W 872.62 FT; N1°11'E 64.01 FT; S89°47'E 638.74 FT; S88°42'E 70.00 FT TO BGN :: DOC# 4204825	2 5	4.300 1.000	233,600 100	1,182,300 0	1,415,900 100		0.000 0.000	0 0		0.000 0.000
			Total	5.300	233,700	1,182,300	1,416,000		0.000	0		0.000
LSBT 0219 993 WISCONSIN ELECTRIC POWER CO ROOM 452 ATTN REAL ESTATE 231 W MICHIGAN MILWAUKEE WI 53201	2450 3528	STORMWATER PT SW1/4 SEC 19 T8N R19E VOL 696/225 DEEDS	Exempt	0.000	0	0	0		0.000	0	X5	1.500

Parcel-ID Name/Address	School	Legal Description	**** Property Subject to Gen Prop Tax ****				**** WTL / F.C. ****			** Exempt **	
			CD	Acres	Land	Imprv	Value	CD	Acres	Value	CD
LSBT 0219 994 001 KWIK TRIP INC 1626 OAK ST LACROSSE, WI 54602-2308	2450 3528 ✓	STORMWATER N67W27619 SILVER SPRING DR LOT 1 CERT SURV 7350 VOL 62/196 REC AS DOC# 1959226 PT SW1/4 SEC 19 T8N R19E :: DOC# 4305295	2	3.000	268,500	710,700	979,200		0.000	0	0.000
LSBT 0219 994 002 GEORGE N KANAVAS N81W28682 PARK DR HARTLAND, WI 53029	2450 3528 ✓	LOT 2 CERT SURV 7350 VOL 62/196 PT SW1/4 SEC 19 T8N R19E DOC# 2609938	2	1.000	127,100	0	127,100		0.000	0	0.000
LSBT 0219 994 003 GEORGE N KANAVAS N81W28682 PARK DR HARTLAND, WI 53029	2450 3528	LOT 3 CERT SURV 7350 VOL 62/196 PT SW1/4 SEC 19 T8N R19E DOC# 2609938	2	1.000	127,100	0	127,100		0.000	0	0.000
LSBT 0219 994 004 GEORGE N KANAVAS N81W28682 PARK DR HARTLAND, WI 53029-9549	2450 3528 ✓	LOT 4 CERT SURV 7350 VOL 62/196 REC AS DOC# 1959226 PT SW1/4 SEC 19 T8N R19E :: ALSO 37 FT WIDE STRIP DESC AS; COM NE COR OF SW1/4; S00°06'06"W 150.00 FT ALG E LI OF SW1/4; N59°43'37"W 38.17 FT TO A POINT LOCATED 33 FT W OF, AS MEASURED NORMAL TO, THE E LI OF SW1/4 THE BGN; S00°06'06"W 220.27 FT TO ELY PROJECTION OF N LI OF LOT 6 CERT SURV 7351; S89°01'37"W 37.01 FT TO NE COR OF LOT 6; N00°06'06"E 242.47 FT; S59°43'37"E 42.80 FT TO BGN :: DOC# 2609939 & DOC# 4209852	2	1.411	177,000	0	177,000		0.000	0	0.000
LSBT 0219 994 007 JEFFREY FILLINGER MARY FILLINGER W343N6237 S BAYVIEW RD OCONOMOWOC, WI 53066-5101	2450 3528 ✓	STORMWATER W275N6725 LAKE FIVE RD LOTS 5 & 6 CERT SURV 7351 VOL 62/199 REC AS DOC# 1959227 PT SW1/4 SEC 19 T8N R19E :: ALSO A 37 FT WIDE STRIP OF LAND LYING ELY OF & ADJACENT TO THE E LI OF LOT 6 OF CERT SURV 7351 :: DOC# 2028777 & DOC# 2462104 & DOC# 4209851	2	3.527	200,100	966,200	1,166,300		0.000	0	0.000
LSBT 0220 001 LISBON LAND PARTNERSHIP LLP W267N6389 TOP-O-HILL DR LISBON, WI 53089	2450 3528 ✓	LOT 1 & UNDIV INT OUTLOTS 1 & 4 IRONWOOD WEST PT SE1/4 SEC 19 T8N R19E R2351/571 & DOC# 3377155	4	1.010	300	0	300		0.000	0	0.000
LSBT 0220 002 EMILY S MARTIN W272N6707 BATTERJOHN DR LISBON, WI 53089-3423	2450 3528 ✓	STORMWATER GARBAGE / RECYCLING W272N6707 BATTERJOHN DR LOT 2 & UNDIV INT OUTLOTS 1 & 4 IRONWOOD WEST PT SE1/4 SEC 19 T8N R19E :: DOC# 4186551	1	1.020	104,000	374,500	478,500		0.000	0	0.000
LSBT 0220 003 CHARLES J PETERS RENEE R PETERS W272N6679 BATTERJOHN DR LISBON, WI 53089-3401	2450 3528 ✓	Qualified for Lottery Credit STORMWATER GARBAGE / RECYCLING W272N6679 BATTERJOHN DR LOT 3 & UNDIV INT OUTLOTS 1 & 4 IRONWOOD WEST PT SE1/4 SEC 19 T8N R19E DOC# 4080836	1	1.010	104,000	420,500	524,500		0.000	0	0.000



Town of Lisbon Board of Review Findings of Fact, Determinations and Decision

PROPERTY IDENTIFICATION AND FINDINGS OF FACT			
Assessment Year	2018		
Tax Key Number	0219.992		
Personal Property Account Number (if applicable)			
Property Address	W275N6725 Lake Five Road		
Property Owner	Jeff & Mary Fillinger		
January 1, 2018 Assessment Value	Land \$233,700	Imp \$1,182,300	Total \$1,416,000
Hearing Date & Time	Tuesday, June 5, 2018		6:30 PM
Sworn testimony by Property Owner/Objector			
A recent sale of the subject property	Yes	No	
If yes: The subject property was sold for	\$		
Date of Sale			
Hearing Date & Time	Tuesday, June 5, 2018		
Recent sales of comparable properties	Yes	No	
If yes: a total number of other properties were presented			
Addresses of those properties			
Other factors or reasons (if presented)	Yes	No	
If yes: List of summary factors or reasons presented by property owner/objector			
<i>Sworn testimony on behalf of property owner/objector was presented by following other</i>			
<i>Summary of testimony of other witnesses' for objector (if any)</i>			

Sworn Testimony By Assessor

Estimated level of assessment for the current year is	%	
A recent sale of the subject property	Yes	No
If yes: The subject property was sold for	\$	
Date of Sale		
Addresses of those properties		
Other factors or reasons (if presented)	Yes	No
If yes: List of summary factors or reasons presented by property owner/objector		
Other factors or reasons (if presented)	Yes	No
If yes: List of summary factors or reasons presented by property owner/objector		
Sworn testimony (if any) on behalf of the assessor was presented by		
Summary of testimony of other witnesses' for assessor (if any)		
DETERMINATIONS		
The assessor's estimated level of assessment* of the municipality has been determined to be	%	
The board finds that there was a recent sale of the subject property	Yes	No
The sale was an arms-length transaction	Yes	No
The sale was representative of the value as of January	Yes	No
The board finds that the sale supports the assessment	Yes	No
If all answers are 'yes', what is the sale price	\$	
What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?		
What is the full taxable value	\$	

If responses in 2 thru 2c were "yes", upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value

The Board of Review finds that there are recent sales of comparable properties	Yes	No
If yes, answer the following		
Property Owner: Did the Property Owner present testimony of recent sales of comparable properties in the market area?	Yes	No
If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?	Yes	No
Assessor: Did the Assessor presented testimony of recent sales of comparable properties in the market area?	Yes	No
If yes, were the attributes satisfactorily adjusted for No Yes their differences from the from the subject and their contribution to value?	Yes	No
Conclusion. List the properties and values that the BOR relies on to make it's determination as to the Fair Market Value		
The Board of Review finds that the assessment should be based on other factors	Yes	No
If Yes, List the factors that the Board of Review relies on to make its determination as to fair market value		
What was the most credible evidence presented?		

DECISION

A MOTION TO AFFIRM THE ASSESSMENT, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Section 70.49(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines: *(state for the record all that apply)*

- **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;
- **(in certain cases)**, It is not relevant to present assessments of other properties as a basis for the market value of the appeal property

OR

2. A MOTION TO MODIFY THE ASSESSMENT, should be stated as follows:

I move that, exercising its judgment and discretion, pursuant to Section 70.49(9)(a), Wis. Stats., the Board of Review, by majority and roll call vote hereby determines:

(mark and state for the record all that apply)

- that the Assessor's valuation is incorrect
- that the **taxpayer has presented sufficient evidence to rebut the presumption of accuracy granted by law to the Assessor;**
- that the taxpayer assessment is **reasonable in light of all the relevant evidence,**
- and hereby **sets the new assessment** at:

Land \$ _____

Improvements \$ _____

Total \$ _____

I, Gina C. Gresch, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows to adopt these Findings of Fact, Determination and Decision on this 5th day of June, 2018.

<u>Name of Board of Review Member</u>	Yes	No
Matt Gehrke, 1 st Alternate & BOR Chair		
Jane Stadler, 2 nd Alternate		
Linda Beal		
Rebecca Plotecher (if present)		
Marc Moonen (if present)		
Tedia Gamiño (if present)		

Clerk of Board of Review

DELIBERATIONS

- **Must be held in open session.**
- **Can be done immediately after the case is heard, or can be done at another time. If later, the taxpayer should be advised of the time their case is to be deliberated.**
- **The “Findings of Fact, Determination, and Decision” form may be used.**
- **The Board of Review clerk will participate in completion of the “Findings of Fact, Determination and Decision” form prior to the motion.**
- **The Board of Review decision must be based on the evidence presented.**



Town of Lisbon Board of Review Findings of Fact, Determinations and Decision

PROPERTY IDENTIFICATION AND FINDINGS OF FACT			
Assessment Year	2018		
Tax Key Number	0219.994.007		
Personal Property Account Number (if applicable)			
Property Address	W275N6725 Lake Five Road		
Property Owner	Jeff & Mary Fillinger		
January 1, 2018 Assessment Value	Land \$200,100	Imp \$966,200	Total \$1,166,300
Hearing Date & Time	Tuesday, June 5, 2018		6:30 PM
Sworn testimony by Property Owner/Objector			
A recent sale of the subject property	Yes	No	
If yes: The subject property was sold for	\$		
Date of Sale			
Hearing Date & Time	Tuesday, June 5, 2018		
Recent sales of comparable properties	Yes	No	
If yes: a total number of other properties were presented			
Addresses of those properties			
Other factors or reasons (if presented)	Yes	No	
If yes: List of summary factors or reasons presented by property owner/objector			
<i>Sworn testimony on behalf of property owner/objector was presented by following other</i>			
<i>Summary of testimony of other witnesses' for objector (if any)</i>			

Sworn Testimony By Assessor

Estimated level of assessment for the current year is	%	
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Date of Sale		
Addresses of those properties		
Other factors or reasons (if presented)	Yes	No
If yes: List of summary factors or reasons presented by property owner/objector		
Other factors or reasons (if presented)	Yes	No
If yes: List of summary factors or reasons presented by property owner/objector		
Sworn testimony (if any) on behalf of the assessor was presented by		
Summary of testimony of other witnesses' for assessor (if any)		
DETERMINATIONS		
The assessor's estimated level of assessment* of the municipality has been determined to be	%	
The board finds that there was a recent sale of the subject property	Yes	No
The sale was an arms-length transaction	Yes	No
The sale was representative of the value as of January	Yes	No
The board finds that the sale supports the assessment	Yes	No
If all answers are 'yes', what is the sale price	\$	
What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?		
What is the full taxable value	\$	

If responses in 2 thru 2c were "yes", upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value

The Board of Review finds that there are recent sales of comparable properties	Yes	No
If yes, answer the following		
Property Owner: Did the Property Owner present testimony of recent sales of comparable properties in the market area?	Yes	No
If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value?	Yes	No
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If yes, were the attributes satisfactorily adjusted for No Yes their differences from the from the subject and their contribution to value?	Yes	No
Conclusion. List the properties and values that the BOR relies on to make it's determination as to the Fair Market Value		
The Board of Review finds that the assessment should be based on other factors	Yes	No
If Yes, List the factors that the Board of Review relies on to make its determination as to fair market value		
What was the most credible evidence presented?		

DECISION

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- **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;
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OR

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- that the **taxpayer has presented sufficient evidence to rebut the presumption of accuracy granted by law to the Assessor;**
- that the taxpayer assessment is **reasonable in light of all the relevant evidence,**
- and hereby **sets the new assessment at:**

Land \$ _____

Improvements \$ _____

Total \$ _____

I, Gina C. Gresch, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows to adopt these Findings of Fact, Determination and Decision on this 5th day of June, 2018.

<u>Name of Board of Review Member</u>	Yes	No
Matt Gehrke, 1 st Alternate & BOR Chair		
Jane Stadler, 2 nd Alternate		
Linda Beal		
Rebecca Plotecher (if present)		
Marc Moonen (if present)		
Tedia Gamiño (if present)		

Clerk of Board of Review

DELIBERATIONS

- **Must be held in open session.**
- **Can be done immediately after the case is heard, or can be done at another time. If later, the taxpayer should be advised of the time their case is to be deliberated.**
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