

VILLAGE OF ELM GROVE

13600 Juneau Boulevard
Elm Grove, WI 53122

BOARD OF REVIEW
Tuesday, September 27, 2016 * 6:00 PM * Parkview Room

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Select Chairperson and Vice-Chairperson**

4. **Approval of minutes**

Documents:

BOR101415md.pdf
BOR052316md.pdf
BOR072516md.pdf
BOR080816md.pdf

5. **Verify that at least one member has met the training requirements**
6. **Update from Jeff Thornton**
7. **Review of Procedures**
8. **Receive assessment roll and sworn statements from the Clerk**
 - A. **Examine the roll**
9. **Approve any scheduled objections made by the Clerk**
10. **Acceptance of any objections filed at beginning of meeting**
11. **Hearing of Objections**
12. **Acceptance of Assessment Roll**

13. Adjourn

Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires that the meeting or materials for the meeting has to be in an accessible location or format must contact the Village Clerk, Mary S. Stredni, at 262-782-6700 or 13600 Juneau Boulevard by 3:00 PM Friday prior to the meeting so that any necessary arrangements can be made to accommodate your request.

NOTICE: It is possible that members of, and possibly a quorum of, other governmental bodies of the Village 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 in the above notice.

VILLAGE OF ELM GROVE
BOARD OF REVIEW
October 14, 2015

Present: President Palmer, Trustees Kujawa, Haas, Domaszek, Nelson, Michalski, and Kressin, Village Clerk Mary Stredni, Dan Walker Village Assessor, Jeff Thornton Assistant Assessor, and Hector de la mora Village Attorney. Also present Barbara Dassow – court reporter.

1. Roll Call

Village Clerk, Mary Stredni brought the meeting to order at 6:00 p.m. and took the roll. Trustees Haas and Nelson moved and seconded to appoint President Palmer as Chairperson. Motion carried. Trustees Nelson and Michalski moved and seconded to appoint Trustee Haas as Vice-Chairperson. Motion carried.

2. Approval of minutes

Trustees Kujawa and Kressin moved and seconded to approve the May 26, 2015 minutes. Motion carried.

Trustees Nelson and Haas moved and seconded to approve the June 22, 2015 minutes. Motion carried.

Trustees Kressin and Nelson moved and seconded to approve the July 27, 2015 minutes. Motion carried.

Trustees Michalski and Kujawa moved and seconded to approve the October 7, 2015 minutes. Motion carried.

3. Verify member training

Village Clerk, Mary Stredni verified that all members of the Board of Review received training on June 26, 2015.

4. Review of Procedures

Village Attorney Hector de la mora reviewed the Board of Review procedures.

5. Update Dan Walker, Ad Valorem, Inc.

Mr. Walker gave a brief update on the assessments. Average is up 2.3% from 2014.

6. Receive assessment roll and sworn statements

The Board of Review examined the assessment roll.

7. Approve any scheduled objections made by the Clerk

All scheduled objections were approved.

8. Hearing of objections

John and Barbara Schaefer – 1730 San Fernando Dr. EGV1102168

Mary Stredni swore in John and Barbara Schaefer and Dan Walker and Jeff Thornton. Assessed value \$491,000. The Schaefer's provided a Notice of Intent and an Objection Form with their opinion of a \$420,000 value. Schaefer's also provided MSL Listing of 14250

Applewood Ct sold for \$375,000; MLS Listing of 1700 Brojan Dr sold for \$429,000 as comparables. The Schaefer's testified that there have been no significant changes in their home in the last 20 years.

Dan Walker, Assessor, provided a market grid with comparables which projects an assessed value of \$491,000. Discussion regarding taking 15305 Brojan Dr. out of the market grid as it is not in the same neighborhood as the subject and instead include 14250 Applewood Ct. This projected a value between \$460,000 and \$484,000 with \$470,000 as the middle.

President Palmer closed the testimony. Trustee Haas moved to accept the assessor's market grid without the 15305 Brojan Drive property and with the 14250 Applewood Ct. based on further analysis and set a value of \$464,000.00 which is a split between the average and the median. Trustee Michalski seconded. By roll call vote motion carried 7-0.

Mary Stredni handed John and Barbara Schaefer the Notice of Determination with the assessed value of \$464,000.00.

Charles Walter – 1070 Madera

Mr. Walter was not present as he called during the day to withdraw his objection. No action was taken.

Steven Rossa – 14785 Watertown Plank Road EGV 1109155

Mary Stredni swore in Steven Rossa, Dan Walker, and Jeff Thornton. Property is assessed at \$616,000.00.

Rossa provided a Notice of Intent, Objection Form with a \$530,000 value, and an offer to purchase dated August 15, 2012 for \$530,000. The offer was lowered by \$50,000 due to inspection revealed that a new roof was needed and the chimney fixed. Neither has been remedied. It was confirmed that the offer to purchase was later rescinded. Rossa testified that his property should be compared to the property next door which sold for much less. The property is currently rented at \$2600 per month. The initial rate was \$2000 per month.

Dan Walker, Assessor, testified that the home was inspected in 2011 and was rated A+. Market grid projects a \$640,000 value. Discussion regarding the problem with comparables. Walker stated that the current assessment is valid. President Palmer closed the testimony.

Palmer noted that he was uncomfortable using comps with different architectural style.

Possibly use the offer to purchase plus inflation. Trustee Haas stated that based on evidence the value should stand.

Trustee Domaszek stated that should use the current assessment less a percentage or use the \$530,000 offer to purchase plus a percentage. Trustee Domaszek moved to set value at \$583,000. Trustee Kressin seconded. Trustee Haas stated that anyone can make an offer and there was no testimony as to why the offer fell through. Motion carried 5-0. Haas and Michalski voting no.

Mary Stredni handed Steven Rossa the Notice of Determination with the assessed value of \$583,000.

James Sapas and Kristina Olkowski– 12535 Stephen Place EGV 1105047

Appeared at 8:00 p.m. with only Notice of Intent completed. President Palmer asked Dan Walker if he would be willing to review. He answered yes. President Palmer then asked the Board if they would hear the case. They agreed to. Sapas completed an Objection Form and provided a partial appraisal. Property is assessed at \$413,000.

Sapas, Olkowski, Walker, and Thornton were sworn in.

Sapas testified that he purchased the property in 2013 from his mother for \$350,000; the 2013 appraisal has a value of \$380,000.

Walker testified that the partial appraisal is a bank appraisal and they typically set a low value.

Provided a market grid with comparables which projected a value of \$440,000.00

President Palmer closed the testimony. Trustees Michalski and Nelson moved and seconded to accept the assessor's value as the taxpayer did not present sufficient evidence to rebut the presumption of accuracy granted to the assessor and the assessor presented evidence of the fair market value of the subject property. Motion carried 7-0.

The Village Clerk mailed Sapas the Notice of Determination on October 15, 2015 by certified mail.

Thomas Koops – 1120 Terrace Dr. EGV 1110122

Appeared at 8:00 p.m. with no Notice of Intent and no Objection Form. President Palmer asked the assessor and the Board if they were willing to hear the case. There were no objections.

Koops completed the Notice of Intent and the Objection Form. Current assessment is \$675,000.00.

Koops, Walker, and Thornton were sworn in.

Koops provided several MLS Listings of properties in the Village and stated that they all have lower values than his property. Believes his assessment should be \$650,000.

Walker provided market grid with projected value of 660,000. Stated that the properties Koops was providing were all were different types of property which are all valued differently.

President Palmer closed the testimony. Trustee Kressin moved to adjust the assessment to \$660,000 based on the assessor's comparables on market grid. Trustee Kujawa seconded.

Motion carried 7-0.

The Village Clerk mailed Koops the Notice of Determination on October 15, 2015 by certified mail.

Dawn Stoller – 15205 Gebhardt Rd. EGV 1099072

Ms. Stoller was not in attendance, but provided a Notice of Intent and an Objection Form. She also provided a Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review. A written formal appeal was provided citing extraordinary circumstances as reason for not appearing, although the circumstances were not provided.

The Board of Review can consider per Wis. Stat. §70.47(8) and Village Policy adopted July 27, 2015 to allow a property owner to testify by sworn written statement.

President Palmer noted that Ms. Stoller provided the required paperwork: timely Notice of Intent, timely Objection Form, and completed Request to Testify by Telephone or Submit Written Statement at Board of Review. Written evidence in the form of a letter was provided from Ms. Stoller and Exhibit A with a list of four properties in the Village including dates of sale, dollar per square foot, and assessed value.

President Palmer stated that the Board of Review must decide whether or not to allow the testimony by written statement. Discussion regarding facts that applicant did not appear and had the ability to appear or have someone appear for her, choose not to have a phone conference, was duly and fully given an opportunity, and no evidence was provided to change the assessment.

Trustee Haas moved to disallow testimony by Sworn Written Testimony because the applicant cannot be cross examined and asked questions and the Board of Review does not have the

ability to observe the demeanor of the person providing the testimony. Trustee Nelson seconded. Motion carried 7-0.

The Village Clerk mailed Stoller a letter and the Notice of Determination on October 15, 2015 by certified mail.

9. No other business

10. Acceptance of assessment roll

Trustees Haas and Domaszek moved and seconded to accept the assessment roll as amended. Motion carried 7-0.

11. Adjourn

Trustees Domaszek and Kressin moved and seconded to adjourn at 10:06 p.m. Motion carried.

Respectfully submitted,

Mary S. Stredni
Village Clerk

**VILLAGE OF ELM GROVE
BOARD OF REVIEW
May 23, 2016**

Present: President Palmer, Trustees Haas, Michalski, Nelson, and Domaszek. Village Clerk Mary S. Stredni and Village Manager David De Angelis. Trustees Kujawa and Kressin excused.

1. Roll Call

Mary Stredni brought the meeting to order at 7:30 p.m. and took the roll.

De Angelis gave a brief overview of the tasks still to be done to complete the assessment roll. It is hoped that Open Book and Board of Review will take place in September.

2. Adjourn

As the assessment roll is not complete, Trustees Haas and Nelson moved and seconded to adjourn until July 25, 2016 at 7:30 p.m. At that time, it is expected that a date and time will be set for hearings. Motion carried.

Respectfully submitted,

Mary S. Stredni
Village Clerk

VILLAGE OF ELM GROVE
BOARD OF REVIEW
July 25, 2016

Present: President Palmer, Trustees Haas, Michalski, Nelson, Kujawa, and Domaszek. Village Clerk Mary S. Stredni. Trustee Kressin excused.

1. Roll Call

Mary Stredni brought the meeting to order at 7:30 p.m. and took the roll.

2. Adjourn

As the assessment roll is not complete, President Palmer and Trustee Nelson moved and seconded to adjourn until August 8, 2016 at 5:55 p.m. At that time, it is expected that a date and time will be set for hearings. Motion carried.

Respectfully submitted,

Mary S. Stredni
Village Clerk

**VILLAGE OF ELM GROVE
BOARD OF REVIEW
August 8, 2016**

Present: President Palmer, Trustees Haas, Michalski, Kressin Kujawa, and Domaszek. Village Clerk Mary S. Stredni

1. Roll Call
Mary Stredni brought the meeting to order at 5:55 p.m. and took the roll.
2. Meeting Date
Mary Stredni stated that the assessment roll is expected to be complete next month. Open Book is set for September 7 and Board of Review to September 27, 2016.
3. Adjourn
Trustees Kujawa and Kressin moved and seconded to adjourn to September 27, 2016 at 6:00 p.m. when the assessment roll will be complete. Motion carried.

Respectfully submitted,

Mary S. Stredni
Village Clerk