

# VILLAGE OF ELM GROVE

13600 Juneau Boulevard  
Elm Grove, WI 53122

BOARD OF REVIEW  
Wednesday, September 13, 2017 \* 6:00 PM \* Parkview Room

## AGENDA

### 1. Call to Order and roll call

### 2. Approval of minutes

*Documents:*

*BOR092716md.pdf*  
*BOR052217md.pdf*  
*BOR072417md.pdf*

### 3. Verify that at least one member has met the training requirements

### 4. Review of Procedures

### 5. Assessor Update

### 6. Receive assessment roll and sworn statements from the Clerk

### 7. Approve any scheduled objections made by the Clerk

#### A. EGV 1106995 13500 Watertown Plank Rd

*Documents:*

*Reinders Document.pdf*

#### B. EGV 1106997 13400 Watertown Plank Rd

*Documents:*

*Reinders Document.pdf*

#### C. EGV 1106998 13402 Watertown Plank Rd

*Documents:*

- 8. Acceptance of any objections filed at beginning of meeting**
- 9. Examine the roll**
- 10. Hearing of Objections**
- 11. Acceptance of Assessment Roll**
- 12. 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**  
September 27, 2016

Present: President Palmer, Trustees Kujawa, Haas, Domaszek, Cornell. Village Clerk Mary Stredni, Jeff Thornton Assistant Assessor, Allan Land, 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 Kujawa moved and seconded to appoint President Palmer as Chairperson. Motion carried. Trustee Kujawa and President Palmer moved and seconded to appoint Trustee Haas as Vice-Chairperson. Motion carried.
2. Approval of minutes  
Trustees Kujawa and Haas moved and seconded to approve October 14, 2015 minutes. Motion carried.  
Trustees Domaszek and Haas moved and seconded to approve the May 23, 2016 minutes. Motion carried.  
Trustees Kujawa and Domaszek moved and seconded to approve the July 25, 2016 minutes. Motion carried.  
Trustees Domaszek and Kujawa moved and seconded to approve the August 8, 2016 minutes. Motion carried.
3. Verify member training  
Village Clerk, Mary Stredni verified that President Palmer, Trustees Kujawa, Haas, and Domaszek received training on June 26, 2015.
4. Review of Procedures  
Village Attorney Hector de la mora reviewed the Board of Review procedures.
5. Assessor Update  
Allan Land introduced himself, provided his resume, Wisconsin DOR 2016 Statement of Equalized values, and Wisconsin DOR Final Major Class Comparison, and MLS report 2014 – 2015 comparison. Noted that sale prices have increased about 4.3%.
6. Receive assessment roll and sworn statements  
The Board of Review examined the assessment roll.
7. There were no scheduled objections made by the Clerk
8. Acceptance of objections filed late  
Dawn Stoller Balcom – 15205 Gebhardt Road filed via e-mail on Monday morning September 26<sup>th</sup>, which is not within the 48 hour time period. The assessor and the Board agreed to hear the case.
9. Hearing of case

Dawn Stoller Balcom – 15205 Gebhardt Rd. EGV 1099072

Assessment total \$388,000. Mary Stredni swore in Stoller Balcom, Allan Land, and Jeff Thornton. Stoller Balcom provided her Objection Form and two pages of assessments, marked Stoller exhibit one. Testified that an \$82,500 increase over three years is too much. Reviewed several of the properties on her list.

President Palmer asked if there were any significant changes or improvements in her home and asked why she believes the value should be \$305,500, which is the same as the 2013 assessment. Stoller Balcom stated that no – the value should be a little more, closer to neighbor at \$320,000 or \$326,000.

Trustee Domaszek inquired as to what homes on the list she was using. Stoller Balcom stated she was using the whole list; especially 15025 Gebhardt. Trustee Domaszek asked if she talked to the assessor. Stoller Balcom stated that no she had not.

Trustee Haas stated that on the list there is no information as to how many rooms, type of home, finished basement, etc. Inquired as to whether there were any recent sales, as there are sale dates of 2002 to 2015. Anything over three years is irrelevant. President Palmer asked for testimony from assessor.

Allan Land stated that the problem with the list from Stoller Balcom is that there is no information to compare the properties: number of rooms, type of home, condition of home, original quality, etc. The sales are not all relevant.

Jeff Thornton provided market grid, Thornton exhibit 1 and reviewed the subject property and Comparable #1. Attorney de la mora stated that if there have been no improvements, could Thornton provide explanation as to why there was an \$82,500 increase in three years. Thornton stated that he does not have access to assessment information prior to last year to understand how values were made through 2014. But there were enough 2015 sales to compare this property to and the market grid projects a value of \$396,000.

It was again mentioned that the list provided by the objector has no information to be able to compare the properties as just assessments cannot be used.

Thornton testified that even if the kitchen was downgraded to a B, the market value would be \$384,000. President Palmer asked whether Stoller Balcom had further questions of the assessor. She stated – no.

Trustees Domaszek and Kujawa moved and seconded to close the hearing. Motion carried.

Discussion. The objectors list of properties is a comparison of assessments, not sales and there is no information on any of the properties. The assessor's market grid has four properties of the same style, in the same quadrant of the Village, and projects a value of \$396,000, which is more than the current assessment. The market does move up and down. Best estimate would be an arm's length sale. Cannot support the objector's value of \$320,000 to \$326,000. There is not sufficient evidence that the current assessment is too high.

Trustees Haas and Domaszek moved and seconded to sustain the assessor's value as the assessor presented evidence of the fair market value of the subject property, the property

owner did not present sufficient evidence to rebut the accuracy of the assessor, and the property owner's testimony was insufficient to show that the assessment of comparable property is not uniform. By roll call vote motion passed 5-0.

9. No other business

10. Acceptance of assessment roll

Trustees Domaszek and Cornell moved and seconded to accept the assessment roll. Motion carried.

11. Adjourn

Trustees Kujawa and Cornell moved and seconded to adjourn at 8:00 p.m. Motion carried.

Respectfully submitted,

Mary S. Stredni  
Village Clerk

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VILLAGE OF ELM GROVE  
BOARD OF REVIEW  
May 22, 2017

Present: President Palmer, Trustees Haas, Michalski, Kujawa, Cornell, 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.

It is expected that Open Book and Board of Review will take place in September.

2. Adjourn

As the assessment roll is not complete, Trustees Kujawa and Michalski moved and seconded to adjourn until July 24, 2017 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 24, 2017

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

1. Roll Call  
Mary Stredni brought the meeting to order at 7:30 p.m. and took the roll.
2. Elect chairperson  
Trustee Haas moved to appoint President Palmer as Chairperson. Trustee Domaszek seconded. Motion carried.
3. Adjourn  
Trustees Michalski and Domaszek moved and seconded to adjourn until Wednesday September 13, 2017 at 6:00 p.m. at which time it is expected the assessment roll will be complete.

Respectfully submitted,

Mary S. Stredni  
Village Clerk



Reinhart Boerner Van Deuren s.c.  
P.O. Box 2018  
Madison, WI 53701-2018

22 East Mifflin Street  
Suite 600  
Madison, WI 53703

Telephone: 608-229-2200  
Facsimile: 608-229-2100  
reinhartlaw.com

September 11, 2017

Don M. Millis  
Direct Dial: 608-229-2234  
dmillis@reinhartlaw.com

SENT BY FACSIMILE (262-782-8714)

Mary S. Stredni, Clerk  
Village of Elm Grove  
13600 Juneau Blvd.  
Elm Grove, WI 53122-1654

Dear Ms. Stredni:

Re: 13402 Watertown Plank Rd.  
Parcel No. EVG 1106 998

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes the notice of intent to object filed on behalf of Mill Place Investments to the 2017 property tax assessment for the above-referenced property.

Your attention is drawn to Wis. Stat. § 70.47(7)(a) which provides that a taxpayer may appear before the Board of Review provided the taxpayer has given notice of intent to object at least 48 hours prior to the initial meeting of the Board of Review. This section also provides that an objection form need not be filed until the first two hours of the initial meeting. There is no requirement to file an objection form 48 hours in advance of the initial meeting.

Please provide the undersigned with 48 hours' notice of the time, date and place of the Board of Review hearing on the objection in the above-reference matter.

Respectfully submitted,

Don M. Millis

37234981





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Mary S. Stredni, Clerk  
Village of Elm Grove  
13600 Juneau Blvd.  
Elm Grove, WI 53122-1654

Dear Ms. Stredni:

Re: 13400 Watertown Plank Rd. & 13500  
Watertown Plank Rd.  
Parcel Nos. EVG 1106 997 &  
EVG 1106 995

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes the notice of intent to object filed on behalf of R&R Investments of Wisconsin, LLC to the 2017 property tax assessments for the above-referenced properties.

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