

**VILLAGE OF ELM GROVE
BOARD OF REVIEW
October 10, 2018**

Present: President Palmer, Trustees Haas, Kujawa, Michalski, Domaszek, Kressin, and Cornell. Mary S Stredni Village Clerk, Allan Land Assessor, Jeff Thornton Assistant Assessor, and Hector de la Mora Village Attorney. Also present Barbara Dassow – court reporter.

1. Call to Order and roll call
Mary Stredni brought the meeting to order at 6:00 p.m. and took the roll.
2. Select Chairperson and Vice Chairperson
Trustees Haas and Michalski moved and seconded to appoint President Palmer as Chairperson. Motion carried.
Trustees Michalski and Kujawa moved and seconded to appoint Trustee Haas as Vice Chairperson. Motion carried.
3. Verify member training
Mary Stredni verified that Trustee Cornell has met the training requirement.
4. Approval of minutes
Trustees Kressin and Cornell moved and seconded to approve the 9/13/2017, 5/21/2018, and 9/26/2018 minutes. Motion carried.
5. Review of procedures
Attorney de la mora reviewed the Board of Review procedures.
6. Assessor update
Allan Land provided summary. Overall increase of 10%. Provided a yearly market comparison. Sales for 2017 were up 21.4% in selling price over 2016.
Retail properties on Bluemound Road have slightly increased in value. The downtown retail is not doing as well.
7. Receive assessment roll and sworn statements
The Board of Review examined the assessment roll.
8. Scheduled objections
EGV1109034, EGV1106958, EGV1108979, and EGV1100052 all withdrew objections before the meeting.

EGV1112997 – 15670 Bluemound Road – North Shore Bank

Mary Stredni swore in Bill Ardern, agent for North Shore Bank, Allan Land, and Jeff Thornton. Mr. Ardern provided Exhibit 1: Summary sheet, list of vacant properties in Elm Grove, copy of Certified Survey Map dated October 13, 1987.

Stated that the strip of land in question was previously tax exempt. Opined this is the only exempt parcel in Elm Grove that was reviewed. It is unbuildable. The sales approach used by

the assessor is incorrect. Mr. Ardern looked at eight vacant parcels in Elm Grove and using his formula came up to a value of \$28,000 for this property.

Trustee Haas asked whether this parcel allows access from Pilgrim Parkway to the North Shore Bank. Mr. Ardern stated that it does.

Allan Land, Assessor, provided Exhibit 2 and testified that the land had previously been tax exempt but there is no rule for a property owned by a private entity to be exempt; there is nothing in State Statutes.

Mr. Land calculated the value using the same methodology as he used for Sendik's and Ace Hardware properties. All of the properties have easements for utilities.

Domaszek asked how Lot 2 in Brookfield was valued; was it increased because it does have access to Pilgrim Parkway. Land stated he looked at it as one economic unit because North Shore Bank owns both properties and the Elm Grove parcel gives access to the Brookfield parcel. Stated that if this parcel was in Brookfield, it would add \$528,000 of value to the connecting parcel. Clarified that none of the property is in the wetland. This corner of Bluemound/Moreland Blvd. /Pilgrim Parkway is the highest value in Brookfield.

Ardern stated that no other vacant parcels in Elm Grove are assessed at this high of a value. Land stated that the subject parcel is on a corner that has very high traffic counts and all four corners are valued higher than other parcels. Other vacant parcels in Elm Grove are not on a busy/high value corner.

Palmer questioned Ardern if he would sell the subject property for \$28,000 plus 2%. Ardern answered no.

Attorney de la mora clarified that the subject parcel is in the Village of Elm Grove. Palmer asked the assessor if he was recommending that the Village try to get back taxes. Allan stated no.

Kressin moved to accept the value as set by the assessor as it is part of one economic unit and clarified that the City of Brookfield does not tax the subject parcel. Haas seconded. Motion carried.

Mary Stredni handed Mr. Ardern the Notice of Determination with the assessed value of \$528,000 as determined by the assessor.

EGV 1104198 – 1500 Longwood Ave. – Mary Pat Siewert

Ms. Siewert was not present but had provided a letter to the Board of Review which was marked as Exhibit 1. The letter stated her concern that the property increased in value from \$198,000 to \$281,300. One of Ms. Siewert's concerns was that she has a two bedroom property and does not believe that they sell in Elm Grove.

Jeff Thornton provided Exhibit 2 market grid which estimated the property to be \$281,300. The comparables used were all ranches and close to the same square footage with one – two bedroom property.

Domaszek moved to accept the assessment of \$281,300 as set by the assessor. Michalski seconded. Motion carried.

The Notice of Determination was mailed by Certified Mail to Ms. Siewert.

There were no other objections.

Trustee Kressin left at 7:50 p.m.

9. Acceptance of assessment roll
Michalski and Domaszek moved and seconded to accept the assessment roll.
10. Adjourn
Kujawa and Domaszek moved and seconded to adjourn at 8:00 p.m. Motion carried.

Respectfully submitted,

Mary S Stredni
Village Clerk