

# ASSESSMENT BOARD OF REVIEW Minutes

## June 8, 2023



*The meeting was called to order by City Clerk Blunt at 1:10 pm on June 8, 2023 in Government Center Room 201.*

### 1 ROLL CALL

*MEMBERS PRESENT: Steven Braman, Robert P. Finstad, Steve Germond, Gerald Manion, David Strum*

*CITY STAFF PRESENT: City Clerk Heidi Blunt, City Assessor Terry Johnson, Property Appraiser Colin Payton, Assessment Technician Melissa Gondik, City Attorney Frog Prell*

#### 1.1 Selection of Chairperson

***MOTION by Finstad to nominate Strum as Chair. Motion seconded by Manion and carried viva voce.***

#### 1.2 Selection of Vice Chairperson

***MOTION by Finstad to nominate Braman as Vice Chair. Motion seconded by Braman and carried viva voce.***

### 2 APPROVAL OF MINUTES

#### 2.1 Board of Review (Meeting held June 7, 2022)

***MOTION to approve by Chair Strum, was seconded by Manion and carried.***

### 3 OLD BUSINESS

### 4 NEW BUSINESS

#### 4.1 Oaths for Board members, and Assessor Terry Johnson.

*Clerk Blunt informed the Board oaths are on file as required by state statute.*

#### 4.2 Confirmation of Board of Review and Open Meeting Notices.

*Clerk Blunt advised notices were appropriately posted on May 9<sup>th</sup> and were published in the Superior Telegram on May 12<sup>th</sup>.*

#### 4.3 Review of Member Training Requirement Affidavit pursuant to State Statutes Sec. 70.46(4).

*Clerk Blunt confirmed the following Board members completed required training: Gerald Manion, David Strum, and Heidi Blunt*

#### 4.4 Verification of Ordinance: Confidentiality of Income and Expense Information pursuant to State Statutes Sec. 70.47 (7) (af).

*Clerk Blunt confirmed the city's ordinance on Confidentiality of Income and Expense Information was adopted on August 3, 2004.*

#### 4.5 Review and consider amendment of policy: Procedure for Sworn Telephone or Sworn

Written Testimony Requests.

***MOTION to approve by Finstad, was seconded by Manion and carried.***

4.6 Review and consider adoption of policy: Procedure for Waiver of Board of Review Hearing Requests.

***MOTION to approve by Chair Finstad, was seconded by Chair Strum and carried.***

4.7 Filing and summary of Annual Assessment Report by Assessor's Office.

*Assessor Johnson provided an overview and summary of the Annual Assessment Report.*

4.8 Presentation of the Assessment Roll and sworn Assessor's Affidavit required by Wisconsin Statutes Section 70.49.

*Board member Germond joined the meeting following item 4.8*

4.9 Examine roll and correct errors in description or computation, and omitted or eliminated double assessed property.

4.10 Certify all corrections of error under state law pursuant to Statutes Section 70.43.

***MOTION to approve both items 4.9 and 4.10 by Finstad, was seconded by Vice Chair Braman and carried.***

4.11 Assessor verification of open book changes have been included in the assessment roll.

***MOTION to approve by Strum, was seconded by Manion and carried.***

4.12 Allow taxpayers to examine assessment data.

4.13 Consideration of:

4.13.1 Waivers of the required 48-hour notice of intent to file an objection when there is good cause.

4.13.2 Requests for waiver of the BOR hearing.

4.13.3 Requests to testify by telephone or submit a sworn written statement.

***MOTION to deny request to testify by telephone received from Sally Paul, Delta Property Tax Advisors, LLC for Indianhead Oil, LLC for 4827 E 2<sup>nd</sup> Street (Parcel 10-810-00462-00) and 2111 Tower Avenue (Parcel 07-807-01941-00) by Finstad, seconded by Chair Strum, and carried. Reason for denial included: 1) Establishment of authorization of agent incomplete, and 2) Request to testify by telephone or writing contains no explanation of hardship as required by Board of Review policy.***

4.13.4 Subpeona requests.

4.13.5 Act on any other legally allowed or required BOR matters.

4.14 Review Notices of Intent to File Objection.

4.15 Hearing of Filed Objections

***Board reviewed the 2 filed objections submitted for 4827 E 2nd Street (Parcel 10-810-00462-00) and 2111 Tower Avenue (Parcel 07-807-01941-00), Property Owners, Indianhead Oil,***

*LLC, submitted by Sally Paul, Delta Property Tax Advisors, LLC. There was no objection to MOTION by Finstad, was seconded by Manion to uphold the Assessor's valuation of both parcels. Reason for upholding Assessor's valuation included: Methodology of valuation provided with objection is invalid for this type of property – an appraisal would need to be provided using an income-based approach for consideration.*

4.16 Consideration of additional BOR scheduling needs.

**5 RECURRING BUSINESS**

**6 ADJOURNMENT**

*Meeting adjourned at 3:10 p.m.*

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*Respectfully submitted by Heidi Blunt*