

**VILLAGE OF GERMANTOWN
BOARD OF REVIEW
MEETING MINUTES
OCTOBER 17, 2019**

CALL TO ORDER: The meeting was called to order at 9:00 a.m. by Clerk Braunschweig.

ROLL CALL: Present: Miller, Shaded, Likert, and Schneider. Absent were Niggemeier and Simoneau. Also present: Clerk Braunschweig and Assessor Mark Brown. Attorney Brian Sajdak was present from 9:08 a.m. until 4:30 P.M.

APPROVAL OF MINUTES: May 19, 2019 – **MOTION (Leukert/Schneider) to approve the May 19, 2019 minutes. Motion carried unanimously.**

Comments by the Assessor

Assessor Mark Brown commented that this is a walk-through revaluation year for the Village of Germantown. The last full revaluation was in 2008. Statistics were updated in 2011 and 2013. The revaluation included information from the last two years of sales. Assessments were recalibrated based on sales. There was a 12% increase overall.

Assessor Brown continued that the end goal is value not taxes. Open Book saw over 500 people. There are over 8,000 parcels. There are different types of properties

Attorney Sajdak arrived 9:08 a.m.

The Village has been out of market value. Statutorily the revaluation is not required yet; however, it would be in the near future. Statistical information was reviewed. Residential 19.5% increase; commercial 17% increase.

Mixed classes show negatives because some was shifted from classes. Overall 12.86% increase in assessed value. Does not include local manufacturing. Manufacturing will come in at 100% this year.

There were 289 residential sales. Overall 87.3%. Properties were selling for more than assessed value. Changes the state is making. Last years value. Updating for equalized value. We report to them every year and the DOR adjusts.

Appreciating for about 4% for last year.

Land values for vacant land sales.

All appeals today will have a packet and comparable sales.

Land values has some maps. Delineated areas are shown. Multiple sub-divisions are there as well. Neighborhood map or Neighborhood groups are together as well.

Land tables are in there as well.

Sales pictures of all of the properties that sold in the last two to three years were pointed out.

Will be in the packet per case.

There is an appreciation of value over time.

Other information General property assessment; copies of letters that were sent.

Statistics from the realtor's association.

Leukert: Questioned the negotiation with those that made an appointment. Mark Brown commented that the changes from open book were made and mailed out. Everyone that came to open book were mailed an additional letter after open book. All were sent a letter.

Revaluation required to notify 30 days before today, initial letters, open book and then after open book.

Anyone after open book signed a waiver that they will accept a change within the 30 days.

Mark Brown reminded the committee that the burden of proof is on the property owner. Mark has signed the affidavit. Walk thrus were attempted for every property. Property owners are not required to allow the assessor in. Law changed that property owners can attest regardless if they did not allow the assessor in.

70% access rate. In cases that come to open book but did not allow in they were required to send pictures.

Sent general letter to everyone. Sent out another letter as a follow up.

Review and Acceptance of the Assessment Roll.

The Clerk reported that the Clerk's Office had reviewed a spreadsheet of comparisons from this year and previous years. The Board reviewed the Roll.

VI. Acceptance of Omitted Personal Property Tax for Aurora Medical Group Inc.,
PA 334-001-98.

MOTION (Shadid/Schneider) Acceptance of 2018 Omitted Personal Property Tax for Aurora Medical Group Inc., PA 334-001-98. The assessor commented that the property owner did not file a return and then discovered they did not file. A tax bill was created and they paid it. It is a formality and needs to be accepted. Roll Call Vote Carried Unanimously.

VII. Verification of Training.

Clerk Braunschweig reported that the affidavit of training was filed with the Department of Revenue. All members had completed the training.

VIII. Review of Policies Related to Testimony and Waiver of Hearings.

Attorney Sajdak commented on the policies and no recommendations of changes. Other policy deals with telephone appearances stating that they would need to make the request in advance and factors in place to grant the request. The need / availability of technology would also be a factor.

Mark Brown reported that there is a Personal Property correction of errors for 2018. There was a reporting change in 2018 for the machinery and tools. Aldi submitted their form with the items. Aldi submitted a correction of their report. There is a \$20,400 difference of what should have been reported which resulted in a difference of \$354.98 in taxes.

They could have applied for an unlawful tax claim; however, the window for this has closed. This is the last avenue for 2018 and it does qualify.

MOTION (Schneider/Miller) to accept the Correction of Errors for Aldi, Inc. (Wisconsin) PA 324-500-04; \$20,400 of assessed value difference and it \$354.98 tax. Roll Call Vote Carried Unanimously.

MOTION (Schneider/Shadid) accept the roll as corrected. Roll Call Vote Carried Unanimously.

Mark Brown reported the Meridian Germantown LLC (leased by Wal-Mart), the property owners have requested a waiver of a hearing. No different from last year. They want to take it to court. He recommends waiving the hearing.

MOTION (Shadid/Leukert) Acceptance of Waiver of Board of Review Hearing, Meridian Germantown LLC (leased by Wal-Mart), W190 N9855 Appleton Avenue; GTNV 324-960 and to set the assessed value as identified by the assessor. Roll Call Vote Carried Unanimously.

At 11:05 am the board had been in session for over two hours. There were no individuals coming to the room. The clerk checked systems and had not received any objections.

IX. Hear Objections and Deliberations and Decisions on Objections.

A. Objections to Real Property

1. Ryan Burger, Breanna Burger, W177N11510 Fairway Court, Germantown, Parcel GTNV 214-008. No Application Filed. Did Not Show Up.
2. Timothy Talbot, Alison Talbot, W196N11344 Shadow Wood Drive, Germantown, Parcel GTNV 203208001. No Application Filed. Did Not Show Up.
3. Greg Heinzen, Gail Heinzen, Bookworld Inc. N140W19155 Cedar Lane, Richfield, Parcel GTNV 054-990. Withdrew their Application.
4. Jerome Randall, W199N10398 Appleton Avenue, Germantown, Parcel GTNV 293-993 and Parcel GTNV 293-956. Withdrew their Application.
5. David Herrmann, W209N13450 Robinhood Drive, Richfield, Parcel GTNV 071-990.

Clerk Braunschweig introduced the item for David Herrmann, W209N13450 Robinhood Drive, Richfield, Parcel GTNV 071-990.

David Herrmann of W209N13450 RobinHood Drive, Richfield was sworn in. Mark Brown of Associated Appraisal was sworn in.

A notice of intent to file was received. Copies of the objection form and Findings of Fact, Determinations and Decision were distributed to the board, attorney, assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Mr. Herrmann questioned what is the burden of proof. Attorney Sajdak reported that it is a two step question has the property owner presented evidence that the assessment is in correct. If there is sufficient evidence then the Board will act on the value of the property.

Mr. Herrmann commented on the assessment increases.

Mr. Herrmann questioned how can the land get any more in value. He commented that his land butts up to industrial Gunther/Wetherell property. I do not know what the assessor has for the condition of the house.

It was appraised at \$257,000 and has climbed since purchased the home. The assessor did a physical on site appraisal.

Mr. Herrmann reported that the house is 46 years old and made of reclaimed Milwaukee brick and wood flooring. One bathroom. Ranch style home.

Mr. Herrmann reported that the house has been painted and added carpeting. The septic is 46 years old. The well went down in the last twenty years. New industrial nearby. How can the value be 20,000 more? The concrete is old and heaving and cracking. Mr. Herrmann went to open book and looked at the roll. Looked at neighbors. Housing and lots are generally the same.

Mark Brown questioned Mr. Herrmann: have you had an appraisal of the property?

Mr. Herrmann commented to Mark Brown: No I have not. Thinking of selling. Asking for your opinion because you are the professional. They have the internet and go to the banks. Are they going to want to pay this type of money. Septic could go to heck and the well could go bad.

Mark Brown: questioned Mr. Herrmann: Have you brought any comparable sales for consideration.

Mark Brown explained that values are set we are looking at similar values and for similar recent sales.

The market has changed. Your land and improvement has been carried forward every year. In reality it is a change of multiple years. Properties are selling for more than the assessed value. But your assessed value has carried forward every year.

Mr. Herrmann commented that with that thinking his house could be worth half million in ten years.

Mark Brown commented could be that is the nature of the assessment process.

Mr. Herrmann commented he wanted fair and equitable. If the children sell the house will the estate get reimbursed.

Mark Brown reported that every year can be challenged and there is not a refund process.

Miller asked Mr. Herrmann if he had any photographs of your property.

Mr. Herrmann presented a photo to Miller.

Mark Brown distributed a packet in regards to the subject property, W209N13450 Robinhood Drive. 3 bedrooms. 1 full. 1 half bath. Fire place. Unfinished basement. Shed on property. Well and septic on property. The GIS map was shown. The property is north of Briggs and Stratton property.

Mark Brown reviewed the comparables:

W202N11591 Merkel Drive, W207N13479 Fawn Court, W202N12164 Patricia Lane, W209N13450 Rockfield Drive, N136W20717 Bonniwell Road, N132W18040 Rockfield Road.

Adjustments are made in comparisons.

Mr. Herrmann added that the fireplace is useless. Mr. Herrmann commented about possible industrial site.

Miller confirmed that there is an open field of farming and a house from backyard.

Mr. Herrmann stated that he hear development from in home.

Chair Shadid questioned if Mr. Herrmann had anything else.

Mr. Herrmann stated nothing.

Mark Brown commented to sustain the assessment per 70.32 of the Wisconsin State Statutes, that the assessor's assessment is correct.

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. David Herrmann with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

6. Michael Pierce, N108W17167 Hawthorne Drive, Germantown,
Parcel GTNV 273-372.

Clerk Braunschweig introduced the item for Michael Pierce, N108W17167 Hawthorne Drive, Germantown, Parcel GTNV 273-372.

Michael Pierce, N108W17167 Hawthorne Drive, Germantown was sworn in. Mark Brown of Associated Appraisal was previously sworn in.

A notice of intent to file was received. Copies of the objection form and Findings of Fact, Determinations and Decision were distributed to the board, attorney, assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Mr. Pierce reported that the house living in is in disrepair. Everything is original. The original value was adjusted. The lot is assessed too high. The house would have to be sold at the total.

Mr. Pierce reported that you can poke finger through the siding. This is the model home of the subdivision. The windows have leaks. They are original. The gutters are rusted out and need to be replaced. The whole outside need updates and improvements. He has not done any improvements.

Mr. Pierce reported that he has researched values of selling prices of lots. Lots in other subdivisions with nicer homes are selling at this amount or less. Hard time getting the total assessment value because of the improvements that need to made.

Mark Brown questioned Mr. Pierce if he brought any sales with you.

Mr. Pierce reported that he did not bring any sales with him.

Mr. Pierce reported he has seen prices from flyers and some are selling at assessed value or higher but they are not on the corner and have improvements such as siding.

Village Attorney Brian Sajdak questioned if what the purchase price was? And the condition?

Mr. Pierce reported that it was purchased for \$230,000 10 years ago. It has deteriorated since.

Mark Brown distributed a packet in regards to the subject property, N108W17167 Hawthorne Drive, Germantown, 3 bedrooms. 2 full bathrooms. The GIS Map was shown.

Mark Brown reviewed the comparables: W165N10542 Wagon Trail, W162N10505 Auburn Lane, 104W16300 Hedge Way.

Chair Shadid questions Mr. Pierce if he had any questions of the assessor

Mr. Pierce replied he did not.

Leukert questioned if the condition of property was taken into effect.

Mark Brown reported that an adjustment of 10,500 was made to reflect conditions.

Mark Brown commented to sustain the assessment per 70.32 of the Wisconsin State Statutes, that the assessor's assessment is correct.

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. Michael Pierce with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

7. Gloria Neu, N104W20659 Willow Creek Road, Colgate, Parcel GTNV 311-987. No Objection Filed.
8. Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003. Did not Show.
9. Mary Ellen Gray, W124N13405 Wasaukee Road, Germantown, Parcel GTNV 121-997. Withdrew Application.
10. Alan Luther, Lynda Luther, Freistadt Road, Germantown, Parcel GTNV 211-981. Withdrew Application.
11. Dean Essmann Trust, Pamela Essmann Trust, W154N10305 Regency Court N, Germantown, GTNV 352-109. Cancelled.
12. Patrick Brown, W156N10356 Pilgrim Road, Germantown, GTNV 352-992.

Clerk Braunschweig introduced the item for Patrick Brown, W156N10356 Pilgrim Road, Germantown, GTNV 352-992.

Patrick Brown, W156N10356 Pilgrim Road, Germantown was sworn in. Mark Brown of Associated Appraisal was previously sworn in.

A notice of intent to file was received. Copies of the objection form and Findings of Fact, Determinations and Decision were distributed to the board, attorney, assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Mr. Patrick Brown reported that he bought the house in January and is excited to live in Germantown. This is his first home. The Inspector did not find things they should have. The previous people lived there for one year. Would not buy the house again for what they paid for it. They bought for 304,000. The Electrical

panels need redone. The house needs a New roof. New deck outside. Now a lot of overhead. The jump of 59,900 was steep.

Mark Brown reported that the purchase was for \$319,900. Was there an appraisal?

Mr. Patrick Brown replied that the bank did one. He does not have it. The Deck, Roof, Electrical all need repairs. The panel does not have the UL listing.

Leukert questioned if he had estimates.

Mr. Patrick Brown showed pictures on his phone. There is one year left on the roof. The tub leaking to basement.

Village Attorney Brian Sajdak questioned if the Home Inspector identified these items.

Mr. Patrick Brown commented that the electrical was caught and received \$5,000 for that.

Mark Brown distributed a packet in regards to the subject property, W156N10356 Pilgrim Road, Germantown, 5 bedrooms, 2 full baths and one half bath. Outbuildings and heated garages. The GIS Map was shown.

Mr Patrick Brown commented that one of the garages is not heated.

Mark Brown reviewed the comparables: W156N10356 Pilgrim Road, W153N9940 Neptune Drive, W210N11115 Mountbrooke Drive, W220N10718 Amy Belle Road, N121 W20026 Dalebrook Drive.

Mark Brown Confirmed with Mr. Patrick Brown that this was a recent arm's length sale that is the best value. Mark Brown continued that we have 2 recent sales with controlling factor of the assessment process.

Mark Brown commented on the adjustment for garage that does not have heat of \$600.

Mark Brown explained that the assessment is always one year behind. Assessment notices mailed out to reflect 1/2019. Notices were mailed in 2019 for their 2019 assessment. WI is a market value state.

Mr. Patrick Brown commented that previous marked at 320,000 and sold at 305,000 and tried to get back their money.

Mark Brown commented that it was listed for 70 days and then relisted 48 days. 48 days is the time between time on market and close date.

Schneider questioned Patrick Brown if he chose the inspector.

Patrick Brown commented he did.

Attorney Brian Sajdak commented that the realtor and inspector have liability.

Schneider commented that this is the property that had a garage under the house.

Mark Brown commented now it has an additional kitchen in the basement. Mark Brown recommended to drop the assessment of the improvement down \$600, due to the garage not having heat. Total 319,600. Based on property owner testimony to adjust for the garage not having heat.

Land: 92,6000

Improvement: 227,000

Total: 319,600

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determine to reduce the improvement value by \$600 to 227,000

Land: 92,600

Improvement: 227,000

Total: 319,600

Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. Patrick Brown with the PR-302, Notice of Board of Review Determination. The item was also recorded as a change on the Summary Board of Review Proceedings. The Village Attorney explained the Appeal rights as listed on the form.

8. Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003.

Clerk Braunschweig introduced the item for Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003.

Ronald Peterson, W132N11267 Forest Drive, Germantown was sworn in. Mark Brown of Associated Appraisal was previously sworn in.

A notice of intent to file was not received prior. Mr. Peterson brought with him to the meeting. The Board of Review made consensus to accept the form. Copies of the objection form and Findings of Fact, Determinations and Decision was distributed to the board, the assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003

Ronald Peterson commented that he never responded when requested to go through house. He works. He received an increase of \$63,000. He reported that he does not have two fireplaces. There have not been improvements to the house. Two years ago the house was painted by professionals and they had to come back and repaint. The paint is now chipping. It will cost \$600 - \$700 repair. He commented that he is looking to have repainted. Someone showed up. And said they would come back tomorrow and never showed up. House needs painting. It is a big house. The driveway has cracks. Bid of 6,000 that would not solve the problem.

Ronald Peterson commented he was a realtor for 50 years but gave up. The house has one and one half baths. Built in 1968. Would not be opposed to having someone look at it. Wife bought a new stove gas with electric oven did not have electric hook up for it. The neighbor helped him put it together. Did not have a cover for the box. The house should be at 299,000.

Chair Shadid questioned if the assessor came into your house?

Ronald Peterson commented that no one came into home.

Mark Brown questioned if any realtors or appraiser gave an opinion.

Ronald Peterson commented that they are not ready to sell.

Ronald Peterson commented that all pro responded. Cracks in the drive way of 5 feet and 4 feet wide. Second coat that would be 6,000.

Ronald Peterson commented that two years ago Serta Pro painted it for \$2,600. Two men with one pail of paint.

Schneider questioned if there is a warranty on the paint job.

Ronald Peterson commented that they are an independent contractor.

Miller clarified the fireplace and bathrooms.

Leukert clarified the bathrooms.

Ronald Peterson reported there is one fireplace with one and one half bathrooms.

Ronald Peterson showed pictures of the bathrooms and exterior showing paint chipping.

Mark Brown distributed a packet in regards to the subject property, W132N11267 Forest Drive, Germantown, 5 bedrooms, 1 full bath and one half bath. 1 fireplace. The GIS Map was shown.

Mark Brown reviewed the comparables: W210N11115 Mountbrooke, N98W17100 Concord Road, N98W16989 Concord Road.

Ronald Peterson commented that he did come to open book and went thru the records and adjusted at open book. The condition of the house was taken into consideration of \$20,000. There is one and one half bathrooms and one fire place. Adjusted \$20,000 in Open book.

Leukert questioned Mr. Peterson if he understood your assessment at open book that it was \$352,000.

Mark Brown commented to sustain the assessment per 70.32 of the Wisconsin State Statutes, that the assessor's assessment is correct.

MOTION (Shadid /Schneider) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. Ronald Peterson with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

13. First Hope LLC, W198N10360 Appleton Avenue, Germantown, GTNV 293-995. Withdrew Application.

6:39 back in session. Jeff Farris requested to appeal his assessment. Discussion ensued of disallowing or allowing the appeal. The 48 hours were not met and the two hours of objection were not met.

Jeff Farris commented that thought to call on Tuesday but it was after 9 am on Tuesday. His neighbor recently listed house and now has a comparable and motivated him to call. One comparable to bring up.

Shadid inclined to disallow. Schneider agreed to disallow.

Motion (Shadid/Schneider) to disallow the appeal. Motion carried unanimously.

6:48 pm

14. Kevin Will, Romana Will, W196N11346 Shadow Wood Drive,

Germantown, Parcel GTNV 203208002.

Clerk Braunschweig introduced the item for Kevin Will, Romana Will, W196N11346 Shadow Wood Drive, Germantown, Parcel GTNV 203208002.

Kevin Will commented that they bought the house in 11/2018 for 199,000. The Wills stated they reject the assessment. Kevin Will and Romona Will were noticeably upset.

Romona Will brought in an appraisal from 2013.

Leukert questioned if Kevin or Romina Will have anything additional.

Romona Will commented that they are rejecting the assessment because it is super high.

Kevin Will commented that what you people are doing is wrong. People borrowed more against their properties than what they are worth. Mortgage companies went bust. Inflating properties for getting more property tax from people. He paid 199,000 for this house. Rejected my idea what other people are paying does not matter to me. It is worth this. The assessment is fantasy land. The reality over fantasy undue burden on people that need to replace a roof. Water heater that needs to be replaced. You guys raise the assessment and taxes go up where will I get that money. You are driving me out of our house.

Mark Brown explained that assessments are to represent market value all are to be updated to recent sales. Property selling for more than assessed values. Your assessed values no longer reflect market values. Assessments are to distribute fairly amongst property.

We do not control the taxes. We do not know the tax rate but are here today to establish the assessed value.

There are further avenues of appeals. We do not have control of the taxes.

Comparison Properties were reviewed.

W199N11288 Rosewood Court, W199N11305 Rosewood Court, W199N11307 Rosewood Court, W196N11346 Shadow Court, W199N11285 Rosewood Court and W198N11245 Golden Court. Adjustments were made for each in the comparisons.

Mark Brown commented that based on the median \$260,000 is the range. The goal was to bring the assessment within 5% of sales. Every year more or less. Consistently out either way. If lower than lower the assessments. Appreciating market.

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Kevin Will and Romona Will with the PR-302, Notice of Board of Review Determination. The Village Clerk explained the Appeal rights as listed on the form.

X. Hear or Schedule Additional Meetings for Objections Filed Prior to Final Adjournment of the Board of Review.

None.

XI. Adjournment.

Motion (Shadid/Schneider) to adjourn sine di at 7:25 p.m. Motion carried.

Respectfully Submitted,

Deanna Braunschweig

Deanna Braunschweig
Village Clerk