

MEETING:	REGULAR MEETING OF THE BOARD OF REVIEW
DATE AND TIME:	Thursday, October 10, 2024 10:00 AM
LOCATION:	Germantown Village Hall Board Room N112 W17001 Mequon Road

MINUTES

I. CALL TO ORDER:

Member Tim Edwards called the Board of Review meeting to order at 10:03 AM.

II. ROLL CALL:

Present: Member William Shadid, Member Chris Niggemeier, Member Tim Edwards, Member Kim Leukert (arrived at 10:08 AM), Member Ingolf Schneider

Absent: Member Wyatt Wiehr, Member Kristine Huber

Also Present: Village Clerk Donna Ott, Deputy Clerk Maddy Laufenberg, Village Attorney Brian Sajdak, Assessor Mark Brown

III. CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETINGS

NOTICES: *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

A. Open Book Notice and Two Hour Meeting Notice

Village Clerk Ott provided confirmation of appropriate notice for the Board of Review and Open Book meetings.

IV. VERIFICATION OF TRAINING: *Verify that at least one (1) member of the Board of Review has met the mandatory training requirements pursuant to ss 70.46(4) and 73.03(55) Wis. Stats.*

A. Training Affidavit

Village Clerk Ott provided verification of training for three Board of Review members: Member Wiehr, Member Niggemeier, and Member Leukert.

V. SELECT A BOARD OF REVIEW CHAIRPERSON:

Motion: Nominate Member Tim Edwards as Board of Review Chairperson

Motioned By: Member Niggemeier

Seconded By: Member Schneider

Yes: Member Shadid, Member Niggemeier, Member Leukert, Member Schneider
No: None
Abstain: Member Edwards

Motion Carried by Voice Vote (Yes 4, No 0, Abstained 1)

VI. SELECT A BOARD OF REVIEW VICE- CHAIRPERSON:

Motion: Nominate Member Chris Niggemeier as Board of Review Vice-Chairperson
Motioned By: Member Shadid
Seconded By: Member Edwards

Yes: Member Shadid, Member Edwards, Member Leukert, Member Schneider
No: None
Abstain: Member Niggemeier

Motion Carried by Voice Vote (Yes 4, No 0, Abstained 1)

VII. APPROVAL OF MINUTES:

A. Regular Meeting held June 4, 2024.

No action was taken to approve the June 4, 2024, meeting minutes.

VIII. VERIFICATION OF AN ORDINANCE FOR CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION: *Under State Law - sec. 70.17(7)(af)*

A. Village of Germantown Municipal Code 1.11(3)

Village Attorney Sajdak provided verification of an ordinance for confidentiality of income and expense information.

IX. CHAIRPERSON AND BOARD OF REVIEW CLERK TO OUTLINE BOARD OF REVIEW HEARING PROCEDURES:

Village Attorney Sajdak provided an update on the waiver and telephone testimony policies and an overview on Board of Review procedures.

A. Waiver Policy

B. Telephone Testimony Policy

X. ASSESORS REPORT:

Assessor Brown provided a report of the 2024 assessment process and answered questions from board members. The report included the following information:

- This year was considered a revaluation year as defined by the Wisconsin Department of Revenue. Wisconsin laws require periodic revaluations to keep assessment levels at or very near actual market values. Since the last revaluation during the 2019 assessment year, the level and uniformity of assessments had gradually eroded, and a revaluation was required to remain in compliance with the law's requirements. This revaluation was an "interim market update revaluation," meaning all taxable parcels were updated to reflect recent market value sales utilizing mass appraisal methods.
- Due to significant increase in sales prices of real estate over the past five years, it was necessary to make significant increases in assessed values to bring assessments in line with market values as of the effective date of assessment being January 1, 2024. This revaluation resulted in an overall increase of approximately 40% in the total locally assessed values of real estate.
- Although assessments were generally increased, this revaluation will have no impact on the total amount of property taxes collected.

XI. REVIEW OF NEW LAWS:

Assessor Brown provided a review of new laws, which included a new requirement for at least one Board of Review member to receive training each year and the elimination of personal property taxes.

XII. RECEIPT OF THE 2024 ASSESSMENT ROLL BY THE CLERK AND SWORN AFFIDAVIT FROM THE ASSESSOR:

Assessor Brown provided the assessment roll in two binders to Village Clerk Ott, which were then signed by both Assessor Brown and Village Clerk Ott.

XIII. REVIEW THE 2024 ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:

Board of Review members examined the 2024 Assessment Roll and found no errors, omissions, or double assessed properties. The Assessment Roll provided by the Assessor was determined to be complete and correct, and no corrections were needed.

- A. Examine the roll
- B. Correct description or calculation errors (if warranted)
- C. Add omitted property(ies) (if warranted)
- D. Eliminate double assessed property(ies) (if warranted)

XIV. DISCUSSION/ACTION - CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW: sec 70.43, Wis. Stats.

No corrections were made; certified.

XV. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL PRESENTED:

Village Clerk Ott confirmed with Assessor Brown that all changes made during Open Book were included in the final Assessment Roll presented.

XVI. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA:

No taxpayers came forward to examine the assessment data.

XVII. DURING THE FIRST TWO HOURS, CONSIDERATION OF:

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

No requests to waive the required 48-hour notice of intent to file were presented.

- B. Requests for Board of Review hearing waiver to allow the property owner, its representative, or agent, an appeal directly to circuit court.

No agent or applicant was present for Meridian Germantown c/o Walmart.

Motion: Waive the request from Meridian Germantown c/o Walmart to circuit court

Motioned By: Member Shadid

Seconded By: Member Schneider

Yes: Member Shadid, Member Niggemeier, Member Edwards, Member Leukert, Member Schneider

No: None

Abstain: None

Motion Carried by Voice Vote (Yes 5, No 0, Abstained 0)

- C. Requests for sworn telephone testimony and sworn written testimony.

There were no requests for sworn telephone testimony or sworn written testimony.

- D. Subpoena requests.

There were no subpoena requests made.

E. Action on any other legally allowed or required Board of Review matters.

There was no further action taken on any legally allowed or required Board of Review matters.

XVIII. REVIEW NOTICES OF INTENT TO FILE OBJECTION:

A. Property Owner Dong Zheng; Property Address N114W16683 Royal Ct, Germantown WI 53022.

The property owner withdrew his objection and no action was taken.

B. Property Owner Nicholas & Terri Glaser - Property Address N144 W20877 Pioneer Rd, Richfield, WI 53076

The application of Nicolas & Terri Glaser (N144W20877 Pioneer Rd, Richfield) was heard.

Both the property owners and Assessor were sworn in.

The Board of Review found that the Assessor's property assessment of \$1,119,400 was correct and it remained unchanged. A notice of Board of Review Determination was provided to the property owner.

Motion: Accept the Assessor's property assessment

Motioned By: Member Shadid

Seconded By: Member Schneider

Yes: Member Shadid, Member Niggemeier, Member Edwards, Member Leukert, Member Schneider

No: None

Abstain: None

Motion Carried by Roll Call Vote (Yes 5, No 0, Abstained 0)

XIX. PROCEED TO HEAR OBJECTIONS: *If any and if proper notice/waivers given, unless scheduled for another date.*

A. Objections to Real Property

Motion: Deny the three requests (two Lalonde properties and one Essman property) for waiver of the 48-hour notice of intent to file written objection

Motioned By: Member Leukert

Seconded By: Member Shadid

Yes: Member Shadid, Member Niggemeier, Member Edwards, Member Leukert, Member Schneider

No: None

Abstain: None

Motion Carried by Roll Call Vote (Yes 5, No 0, Abstained 0)

XX. CONSIDERATION OF ASSESSR'S SUBPOENA(S) *As needed.*

XXI. DISCUSSION/ACTION ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S): *If needed.*

XXII. DISCUSSION/ACTION TO APPROVE THE 2024 ASSESSMENT ROLL AS CORRECTED BY THE ASSESSOR: *If corrections were made*

XXIII. ADJOURNMENT: *To a future date (if necessary) or if none, adjourn sine die.*

Motion: Adjourn sine die

Motioned By: Member Schneider

Seconded By: Member Shadid

Yes: Member Shadid, Member Niggemeier, Member Edwards, Member Leukert, Member Schneider

No: None

Abstain: None

Motion Carried by Voice Vote (Yes 5, No 0, Abstained 0)

Chairperson Edwards adjourned the Board of Review meeting at 12:03 PM.