

TOWN OF CLAYTON

Board of Review

Meeting Minutes

10:00 A.M. – 12:00 NOON on Tuesday, May 24th, 2016

Town Office Meeting Room, 8348 County Road T, Larsen, WI 54947

I. Call to Order:

A. Notice Verification, Roll

1. Town Board Chairman Geise called the meeting to order at 10:00 A.M.
2. Meeting properly posted at three locations in the Town.
3. Pledge of Alliance recited
4. Roll

a. Board of Supervisors

Chair Geise	PRESENT
Supervisor Reif	PRESENT
Supervisor Lettau	PRESENT
Supervisor Grundman	PRESENT
Supervisor Schmidt	PRESENT

b. Staff

Administrator Johnston	PRESENT
Treasurer Straw	PRESENT
Town Assessor Mack	PRESENT

II. Select Board of Review Officers:

- Chairperson

MOTION:

Motion by: Supervisor Grundman

Seconded by: Supervisor Schmidt

Motion made to appoint Supervisor Lettau to be Chairperson of Board of Review.

Motion carried by unanimous voice vote.

This is a true and accurate statement of the Board of Review held on May 24th, 2016 starting at 10:00 a.m. with the discussion as follows:

All Supervisors have been certified for Board of Review within the last 2 years.

Assessor Luke Mack: April 9th, 2016 notices went out. Open Book was held on May 6th, 2016 from 2:00 to 4:00 p.m. Level of assessment for the Town of Clayton is 100%. Total value of the Town of Clayton is \$449,582,000 for Real Estate without Manufactured Property Value. One resident has scheduled a hearing with the Board of Review at 10:30 a.m.

Clerk Straw swears in Assessor Luke Mack.

Kay Lettau: Since there is no petitioner here at this time I will take a motion for recess until the petitioner appears.

MOTION:

Motion by: Supervisor Schmidt

Seconded by: Supervisor Grundman

Motion made to recess.

Motion carried by unanimous voice vote.

We are in recess as of 10:04 a.m.

Petitioner arrives at 10:22 a.m.

Meeting returns from recess.

Clerk Straw states the case information as follows:

Petitioner/Owner: Keith and Buffy Wied

Address: 3218 Wismer Lane, Neenah, WI 54956

Tax ID: 006-0031-06

Zoning: Residential

Land Assessment Value: \$45,600

Improvement Assessment Value: \$174,300

Total Assessment Value: \$219,900

Clerk Straw swears in the petitioner Buffy Wied.

Petitioner stated name as Buffy Wied and stated address as 3218 Wismer Lane, Neenah, WI 54956 for the record.

Assessor Mack requested from the petitioner a completed objection form. Mrs. Weid provided Assessor Mack with the form.

Supervisor Lettau informed Mrs. Wied that under state law the board of review is required to uphold the assessor's valuation of her property as being correct unless she can by her testimony show the assessor's valuation to be incorrect. Supervisor Lettau then asked if Mrs. Wied understood that the burden of proof was upon her as the taxpayer.

Mrs. Wied answered that yes, she did understand that the burden of proof was upon her as the taxpayer.

Mrs. Wied presented testimony as to why the board should consider lowering the assessment relative to the recent appraisal that was completed on the property for a refinance. Mrs. Wied provided the board with copies of the appraisal of the property. Mrs. Wied stated that the appraisal valued the home and property at \$210,000.

Assessor Luke Mack asked Mrs. Wied if she obtained written permission from the appraisal company to use the appraisal. Mrs. Wied stated that she was told by the appraisal company that she could use the appraisal however she wanted because she had paid for the appraisal.

Mrs. Wied also stated that she would be willing to negotiate the assessment at \$215,000.

Mrs. Wied was then informed that the Board was not able to negotiate the assessment of the property.

Assessor Luke Mack presented testimony relative to the assessment process and how the assessment was arrived at for the subject property. Assessor Mack provided the board with copies of the property record report and reviewed the information in the report.

Assessor Mack stated that on page 3 of the appraisal report provided by Mrs. Wied, there is a disclosure stating the intended use of the appraisal report. The disclosure states “Intended Use: The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal as of the specified date of valuation, for the proposed acquisition of the property rights for a mortgage finance transaction subject to the stated scope of work, purpose of the appraisal, reporting requirements of this appraisal report form and Definition of Market Value. No additional intended users are identified. Unless otherwise noted, I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.”

After a brief pause, Supervisor Lettau asked both the Town Assessor and the petitioner if they had other items to discuss relative to the assessment of the property. Supervisor Lettau also stated that once the taking of the testimony is closed, there would be no more discussion or opportunity for either the petitioner or the assessor to further defend their position.

The taking of the testimony closed at 10:42 a.m.

The Deliberation by the Board is as follows:

Supervisor Geise pointed out that the appraisal report indicated that the \$210,000 was the value by the “Sales Comparison Approach” and that the report also showed a value of \$214,955 by the “Cost Approach”. Supervisor Geise stated that the Town’s assessment of the property should stand.

Supervisor Reif commented that the appraiser should have been here to testify/defend the appraisal report.

Supervisor Schmidt commented that the Town’s assessment of the property should stand.

MOTION:

Motion by: Supervisor Geise

Seconded by: Supervisor Reif

Motion made to keep the Town Assessor valuation of the property located at 3218 Wismer Lane, Neenah, WI 54956 in the amount of \$219,900.

ROLL CALL VOTE:

Supervisor Reif – Aye

Supervisor Schmidt – Aye

Supervisor Grundman – Aye

Supervisor Geise – Aye
Supervisor Lettau – Aye

Motion carried by unanimous roll call vote.

Clerk Straw completed the “Notice of Board of Review Determination” and hand delivered the form to Mrs. Wied on 05/24/2016.

III. Assessor Luke Mack turned over CY 2016 Final Assessment Roll to Clerk Straw

- Mr. Mack discussed the following with members of the Board:
 - One charge back for the 2015 Taxes for Parcel 006-0065-03, Rodney and Lisa Jobert. After a walk through, it was determined that the home has fake dormers resulting in an assessment reduction of \$64,600 and a tax reduction of \$1,109.88.
 - Mr. Mack will be completing the charge back paperwork so that the Town can submit it to the appropriate overlying districts.

MOTION:

Motion by: Supervisor Grundman

Seconded by: Supervisor Schmidt

Motion made to accept the charge back for parcel 006-0065-03 resulting in an assessment reduction of \$64,600 and a tax reduction of \$1,109.88 due to a palpable error.

Motion carried by unanimous voice vote.

MOTION:

Motion by: Supervisor Geise

Seconded by: Supervisor Schmidt

Motion made to recess.

Motion carried by unanimous voice vote.

We are in recess as of 11:00 a.m.

MOTION:

Motion by: Supervisor Geise

Seconded by: Supervisor Schmidt

Motion made to come out of recess at 11:59 a.m.

Motion carried by unanimous voice vote.

IV. Adjournment – 12:00 Noon

Supervisor Lettau: We have had no other objectors so at this time the time is 12:00 o'clock. I would like to entertain a motion to adjourn.

MOTION:

Motion by: Supervisor Grundman

Seconded by: Supervisor Schmidt

Motion made to adjourn the Board of Review meeting sine die at 12:00 p.m.

Motion carried by unanimous voice vote.

Respectfully submitted,
Tori Straw, Assistant Administrator/Treasurer

