

CITY OF WISCONSIN RAPIDS
2024 BOARD OF REVIEW
First Floor Conference Room – City Hall, 444 West Grand Avenue

Minutes

The City of Wisconsin Rapids Board of Review met at 9:02 a.m. on Thursday, August 22, 2024 in the First Floor Conference Room at City Hall. In attendance were Peter Kastenholtz, Len Strigel, Don Walloch, Lee Gossick, Brian Hanson, Alex Hewett, Kevin Fangman, Board of Review Clerk/City Clerk Jennifer Gossick, City Assessors Steve Shepro and Beth Polacek, and City Attorney Sue Schill.

1. Call to order

Chairperson Hewett called the meeting to order at 9:02 a.m.

2. Roll Call

All Board of Review Members were present.

3. Review and approve the minutes from the Board of Review meeting held on May 31, 2024
Clerk's note: two (2) additional members, Brian Hanson and alternate Kevin Fangman completed the training and submitted training affidavits, which were submitted to the Department of Revenue, for a total of three (3) members that met the mandatory training requirement. It was moved by Kastenholtz, seconded by Walloch to approve the minutes of the previous meeting. Motion carried, 5 ayes and 0 nays.

4. Consider policy regarding the procedure for sworn telephone testimony and sworn written testimony

It was moved by Hewett, seconded by Gossick to consider accepting sworn telephone testimony and sworn written testimony on a case-by-case basis. Motion carried, 5 ayes and 0 nays.

5. Consider policy regarding the procedure for waiver of BOR hearing requests

It was moved by Hewett, seconded by Kastenholtz to consider accepting waiver of BOR hearing requests on a case-by-case basis. Motion carried, 5 ayes and 0 nays.

At this point Kastenholtz left the meeting, leaving board members Hewett, Strigel, Walloch, Gossick, and Hanson.

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

Assessor Shepro gave a summary of the Assessment Report for 2024.

7. Receipt of the Assessment Roll and signed affidavit by the Clerk from the Assessor

Clerk Gossick received the electronic Assessment Roll and signed affidavit from Assessor Shepro. An electronic copy of the Assessment Roll and signed affidavit are on file in the Clerk's Office.

8. Receive the Assessment Roll and signed affidavit from the Clerk

The Board received the electronic Assessment Roll and signed affidavit from the Clerk.

9. Review the Assessment Roll and perform statutory duties:

- a. Examine the roll,
- b. Correct description or calculation errors,

- c. Add omitted property, and
- d. Eliminate double assessed property

The Assessment Roll was reviewed.

10. Discussion/Action - Certify all corrections of error under state law (Wis. Stat. § 70.43)

No action was taken, as no description or calculation errors, omitted property or double assessed properties were found.

11. Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll

Assessor Shepro verified that open book changes were included in the assessment roll.

12. Allow taxpayers to examine assessment data

Taxpayers present were allowed to examine the assessment data. No taxpayers examined the assessment data.

13. 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 action was taken, as no waivers of the required 48-hour notice of intent to file an objection were received.

- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court

A request for waiver of the BOR hearing from Stature 8th Street, LLC was considered. It was moved by Hewett, seconded by Strigel to deny the request for waiver of the BOR hearing from Stature 8th Street, LLC. Motion carried, 5 ayes and 0 nays.

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

A request to testify by telephone or submit a sworn written statement from Stature 8th Street, LLC was considered. It was moved by Hanson to deny this request to testify by telephone or submit a sworn written statement from Stature 8th Street, LLC. This request was withdrawn at this point by the objector. No further action was taken.

- d. Subpoena requests

No action was taken, as no subpoena requests were received.

- e. Act on any other legally allowed or required BOR matters

No action was taken, as no other legally allowed or required BOR matters were received.

14. Review Notices of Intent to File Objection

A Notice of Intent to File Objection by Stature 8th Street, LLC was reviewed.

No additional Notices of Intent to File Objection were received.

15. Proceed to hear objection from Stature 8th Street, LLC

The following individuals were sworn as witnesses by Board of Review Clerk Gossick:

- a. Stephen L. Lovell, 731 N. Jackson St, Suite 900, Milwaukee, WI 53202

- b. Steven Shepro, 3342 Rosewood Dr., Plover, WI 54467

Sworn testimony was given by Stephen L. Lovell, agent for property owner/objector Stature 8th Street, LLC, regarding its Real Property Assessment.

Sworn testimony was given by Assessor Shepro regarding the Real Property Assessment for Stature 8th Street, LLC.

Deliberation and decision on objection:

The Board deliberated on the objection by Stature 8th Street, LLC.

It was moved by Hanson, seconded by Strigel that, exercising its judgment and discretion, pursuant to Wis. Stat. 70.47(9)(a), the Board of Review determined:

- a. That the Assessor's valuation is correct;
- b. That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- c. That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
- d. That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
- e. That the Assessor's valuation is reasonable in light of all of the relevant evidence; and
- f. That the Board sustains the same valuation as set by the Assessor.

Roll call vote taken and motion carried unanimously, 5 ayes and 0 nays.

Clerk Gossick provided a Notice of Board of Review Determination to the agent for the objector while the Board was in session.

16. Consider/act on scheduling additional BOR Date(s)

No action was taken, as no additional BOR Dates were needed.

17. Adjourn to next meeting if necessary.

There being no further action or business required of the Board, and the Board having been in session for at least 2 hours, it was moved by Hewett, seconded by Hanson to adjourn. Motion carried, 5 ayes and 0 nays, and the meeting adjourned at 11:02 a.m.

Respectfully Submitted,

Jennifer M. Gossick, City Clerk