



AMENDED

BOARD OF REVIEW

Thursday, May 21, 2020 – 9:00 a.m.

AGENDA

Virtual Meeting

Due to the Public Health Emergency caused by the COVID-19 Pandemic, this meeting will occur at a virtual location accessed by the below link or conference call. Committee members and the public should use the following information:

- By Phone (audio only):
 - Dial-in Number: + 1 (646) 749-3112 Access Code: 633-507-213
- OR
- By Computer, Tablet or Smart Phone (audio & visual):
<https://global.gotomeeting.com/join/633507213>
- **Members of the public who join the meeting will be asked for their name and address and whether they wish to speak during the Public Forum.**
- **The web link or conference call-in number may be accessed from any location.**
- **For members of the public unable to access this meeting online or via conference call, the Mayor and a staff member will be present in the Council Chambers, City Hall, 211 Walnut Street, Neenah, to assist those wishing to attend the meeting. The Council Chambers will be open to eight (8) people in addition to the Mayor and one staff person, consistent with the social distancing rules established under Emergency Order 12 (Safer at Home Order).**

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Wis. Stats. Sec. 19.84, that a majority of the Neenah Common Council may be present at this meeting. Common Council members may be present to gather information about a subject over which they have decision-making responsibility. This may constitute a meeting of the Neenah Common Council and must be noticed as such. The Council will not take any formal action at this meeting.

- I. Approval of the Board of Review meetings of October 23, 2019 and October 25, 2019. (Minutes are available on the City website)
- II. Swearing in of Board Members
- III. Organizational meeting
 - A. Elect Chairman
 - B. Elect Vice Chairman
- IV. Swearing In
 - A. Swear in Board Members

- B. Swear in Assessors and Property Appraiser
- V. Assessor presentation of Assessment Roll to Clerk (Digital Assessment Roll is available on the City website)
 - A. Certify the Assessment Roll with Assessor/Clerk signatures.
- VI. Consideration of Assessor's Omitted Property Roll and Correction of Errors
 - A. Motion to accept the assessment roll with additions/corrections as presented.
- VII. Consideration of late filings
- VIII. Presentation and consideration of assessment objections
- IX. Deliberations on assessment objections
- X. **Consideration of Wavier of Board of Review Hearing for Festival Foods, 647 S Green Bay Road—Parcel No. 807-0616-02-00**
- XI. Consideration of Waiver of Board of Review Hearing for CVS Pharmacy, 901 S Green Bay Road—Parcel No. 806-0639-01-01
- XII. Consideration of Waiver of Board of Review Hearing for Wal-Mart Real Estate Business Trust, 1155 West Winneconne Avenue—Parcel No. 807-1010-00-00
- V. Any other business, which may legally come before the Board
- VI. Adjournment

§70.47(3) The Board shall be in session for at least 2 hours for taxpayers to appear and examine the assessment roll and other assessment data.

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Neenah will not discriminated against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance, or reasonable accommodation in participating in this meeting or event due to a disability as defined under the ADA, please call the Clerk's Office (920) 886-6100 or the **City's ADA Coordinator at (920) 886-6106 or e-mail attorney@ci.Neenah.wi.us** at least 48 hours prior to the scheduled meeting or event to request an accommodation.

BOARD OF REVIEW MINUTES

Wednesday, October 23, 2019 – 9:00 a.m.
Council Chambers

PRESENT: Board of Review Members Altenburg, Birtch, Casper, Alternates Long and Stelow, City Attorney Godlewski, City Clerk Sturn, Assessor Mark Brown, Property Appraisers Kathy Engelbreth & Kathleen Behnke and Janet Larson, managing owner of Colleen Reid Reporting, LLC, Milwaukee. Board Members Rather and Zilles were excused.

OTHERS PRESENT: Deputy Clerk Cheslock, Administrative Assistant / Assessment Tech for Community Development & Assessment Kohls, Dir. of Community Development & Assessment Haese and Deputy Dir. of Community Development & Assessment Schmidt.

Chairman Birtch called the meeting to order at 9:00 a.m.

MSC Long/Casper to approve the minutes from June 4, 2019, all voting aye.

9:00 a.m. Assessor Brown presented the Assessment Roll to Clerk Sturn. Both Assessor Brown and Clerk Sturn certified the Assessment Roll with their signatures.

9:02 a.m. Clerk Sturn swore in the Board Members Altenburg, Birtch, Casper and Alternates Long and Stelow. Clerk Sturn also swore in Assessor Brown & Property Appraisers Engelbreth & Behnke.

9:03 a.m. Property Appraiser Behnke distributed 2018 Corrections of Errors by Assessors, pursuant to Wis. Stats. §70.43, for Aldi Inc., 927 S. Green Bay Road (Parcel No.06-0639-01-00-01) correcting the 2018 assessed value from \$353,500 to \$305,500 for an adjustment of (\$48,000); and for Miller Securities, 145 N. Commercial Street (Parcel No. 03-0130-04-00-00) correcting the 2018 assessed value from \$1,700 to -0- for an adjustment of (\$1,700). (See attachment)

Member Casper moved to accept the Assessor's Correction of Errors for Aldi Inc., 927 S. Green Bay Road (Parcel No.06-0639-01-00-01) correcting the 2018 assessed value from \$353,500 to \$305,500 for an adjustment of (\$48,000); and for Miller Securities, 145 N. Commercial Street (Parcel No. 03-0130-04-00-00) correcting the 2018 assessed value from \$1,700 to -0- for an adjustment of (\$1,700). Member Long seconded the motion. All voting aye.

9:07 a.m. Thomas Knott requested a late filing due to extenuating circumstances for his property located at 1234 Nature Trail Drive (Parcel No. 11-0164-00-00).

Member Long moved to accept the late filing and schedule a hearing for Friday, October 25, 2019 at 1:00 pm. Motion seconded by Member Altenburg. Motion carried, all members voting aye.

9:18 a.m. Larry Waskow requested a late filing due to extenuating circumstances for his property located at 1337 Mulberry Lane (Parcel No. 06-1936-00-00).

Member Altenburg moved to accept the late filing. Due to lack of a second that motion failed.

Member Long moved to deny request for late filing. Motion seconded by Member Altenburg. Motion carried, all members voting aye.

- 9:25 a.m. Assessor Brown gave an update on the Revaluation Process. He presented and briefly reviewed Assessor Exhibit 1 - 2019 Interim Market Update / General Overview of Mass Appraisal; Exhibit 2 – Assessment Comparisons since the last reval and definitions of statistical terms; Exhibit 3 – City of Neenah Ratio Study Report / 2019 Interim Market Update / Residential Class / Valid Arm's Length Sales Only 01/01/2017 – 12/31/2018; and Exhibit 4 – City of Neenah Time Adjustment Study Report / 2019 Interim Market Update / Residential Class / Valid Arm's Length Sales Only / 01/01/2015 – 12/31/2018 which will be discussed during the first hearing and referenced throughout the other cases.
- 9:26 a.m. Chairman Birch gave a brief overview of Board of Review and their scripts for the hearings.
- 9:35 a.m. Richard Matowitz was sworn in and gave testimony on the property commonly known as 1372 Pinehurst Lane (Parcel No. 06-2013-00-00).
- 10:23 a.m. Property Appraiser Behnke, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.
- 10:45 a.m. Deliberation began:
- Member Casper moved to sustain the assessment on the Matowitz property, 1372 Pinehurst Lane (Parcel No. 06-2013-00-00). Motion seconded by Member Long and carried, by a roll call vote, all voting aye. Original Assessment: L \$26,000; I \$130,000; T \$156,000. Final Assessment: L \$26,000; I \$130,000; T \$156,000.
- 11:00 a.m. George & Pamela Murphy were sworn in and gave testimony on property commonly known as 964 Stuart Court (Parcel No. 06-2679-00-00).
- 11:25 a.m. Property Appraiser Behnke, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.
- 12:08 p.m. Deliberation began:

Member Birtch moved to reduce the assessment for improvements on the Murphy property, 964 Stuart Court (Parcel No. 06-2679-00-00) to \$217,100. Motion seconded by Member Casper and carried, by a roll call vote, all voting aye. Original Assessment: L \$44,000; I \$257,000; T \$301,000. Final Assessment: L \$44,000; I \$217,100; T \$261,100.

12:20 p.m. Holly Bunda was sworn in and gave testimony on property commonly known as 2321 Brantwood Drive (Parcel No. 02-0957-00-00).

12:32 p.m. Property Appraiser Engelbreth, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.

1:03 p.m. Deliberation began:

Member Casper moved to sustain the assessment on the Bunda property, 2321 Brantwood Drive (Parcel No. 02-0957-00-00). Motion seconded by Member Long and carried, by a roll call vote, all voting aye. Original Assessment: L \$29,000; I \$111,000; T \$140,000. Final Assessment: L \$29,000; I \$111,000; T \$140,000.

1:07 p.m. Lunch Break

Clerk Sturn turned the meeting over to Deputy Clerk Cheslock.

1:28 p.m. Darlene Johnson and Darla Hoelzel were sworn in and gave testimony on property commonly known as 349 S Green Bay Road (Parcel No.07-0588-06-00).

1:37 p.m. Property Appraiser Behnke, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.

1:53 p.m. Deliberation began:

Member Altenburg moved to sustain the assessment on the Johnson property, 349 S Green Bay Road (Parcel No.07-0588-06-00). Motion seconded by Member Long and carried, by a roll call vote, all voting aye. Original Assessment: L \$59,500; I \$13,700; T \$190,200. Final Assessment: L \$59,500; I \$13,700; T \$190,200.

Clerk Sturn re-entered the meeting.

2:00 p.m. Thomas Brown was sworn in and gave testimony on property commonly known as 754 Amber Lane (Parcel No. 01-0859-08-00).

2:10 p.m. Property Appraiser Engelbreth, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. . Assessor Brown, previously sworn in, assisted in the testimony.

2:30 p.m. Deliberation began:

Member Altenburg moved to sustain the assessment on the Brown property, 754 Amber Lane (Parcel No. 01-0859-08-00). Motion seconded by Member Stelow and carried, by a roll call vote, all voting aye. Original Assessment: L \$52,000; I \$354,100; T \$406,100. Final Assessment: L \$52,000; I \$354,100; T \$406,100.

Member Casper recused herself from the next hearing due to a conflict of interest.

2:37 p.m. Dennis and Jane Fitzgerald were sworn in and gave testimony on property commonly known as 1613 Meadowbreeze Circle (Parcel No. 06-2237-00-00).

2:50 p.m. Property Appraiser Engelbreth, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.

3:00 p.m. Deliberation began:

Member Stelow moved to sustain the assessment on the Fitzgerald property, 1613 Meadowbreeze Circle (Parcel No. 06-2237-00-00). Motion seconded by Member Altenburg and carried, by a roll call vote, all voting aye. Original Assessment: L \$54,000; I \$245,000; T \$299,000. Final Assessment: L \$54,000; I \$245,000; T \$299,000.

Member Casper re-entered the meeting.

3:05 p.m. Philip Munroe was sworn in and gave testimony on property commonly known as 908 Bayview Road (Parcel No. 01-1715-00-00).

3:43 p.m. Property Appraiser Behnke, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.

4:15 p.m. Deliberation began:

Member Casper moved to reduce the assessment for improvements on the Munroe property, 908 Bayview Road (Parcel No. 01-1715-00-00) to \$296,600. Motion seconded by Member Altenburg and carried, by a roll call vote, all

voting aye. Original Assessment: L \$105,000; I \$298,200; T \$403,200. Final Assessment: L \$105,000; I \$296,600; T \$401,600.

4:28 p.m. Gary and Mary Liesse were sworn in and gave testimony on property commonly known as 987 Stuart Court (Parcel No. 06-2686-05-00).

4:45 p.m. Property Appraiser Behnke, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be reduced by \$1,500 due to lack of a theater room. Assessor Brown, previously sworn in, assisted in the testimony.

5:18 p.m. Deliberation began:

Member Altenburg moved to reduce the assessment for improvements on the Liesse property (987 Stuart Court (Parcel No. 06-2686-05-00) to \$313,500. Motion seconded by Member Long and carried, by a roll call vote, all voting aye. Original Assessment: L \$51,000; I \$315,000; T \$366,000. Final Assessment: L \$51,000; I \$313,500; T \$364,500.

5:23 p.m. Consideration of Request for Waiver of Board of Review (BOR) Hearing for the property commonly known as Walmart, 1155 West Winneconne Avenue (Parcel No. 07-1010-00-00).

Member Casper moved to accept the waiver for 1155 West Winneconne Avenue (Parcel No. 07-1010-00-00). Motion seconded by Member Long, all voting aye.

5:27 p.m. Consideration of Request for Waiver of Board of Review (BOR) Hearing for the property commonly known as CVS Pharmacy, 901 S Green Bay Road (Parcel No. 06-0639-01-01).

Member Long moved to accept the waiver for 901 S Green Bay Road (Parcel No. 06-0639-01-01). Motion seconded by Member Altenburg, all voting aye.

5:28 p.m. **Member Altenburg moved to adjourn until October 25, 2019 at 1:00 p.m. Motion seconded by Member Long and carried, all voting aye.**


Patricia A. Sturn, WCPC, MMC

BOARD OF REVIEW MINUTES
Friday, October 25, 2019 – 1:00 p.m.
Council Chambers

PRESENT: Board of Review Members Altenburg, Birtch, Casper, Zilles and Alternates Long and Stelow, City Attorney Godlewski, City Clerk Sturn, Assessor Mark Brown and Property Appraisers Kathy Engelbreth & Kathleen Behnke. Board Member Rather was absent.

OTHERS PRESENT: Dir. of Community Development & Assessment Haese and Deputy Dir. of Community Development & Assessment Schmidt.

Chairman Birtch called the meeting to order at 1:00 p.m.

- 1:03 p.m. Clerk Sturn swore in in Property Appraisers Engelbreth and Behnke, Assessor Brown, and Board Member Zilles. All other Board Members were previously sworn in.
- 1:05 p.m. Thomas Knott and Brian Carter of United Service Appraisals, LLC were sworn in and gave testimony on property commonly known as 1234 Nature Trail Drive (Parcel No. 11-0164-00-00).
- 1:27 p.m. Property Appraiser Behnke gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown assisted in the testimony.
- 1:53 p.m. Deliberation began:
- Member Zilles moved to sustain the assessment on the Knott property at 1234 Nature Trail Drive (Parcel No.11-0164-00-00). Motion seconded by Member Altenburg and carried, by a roll call vote, all voting aye. Original Assessment: L \$46,000; I \$276,500; T \$322,500. Final Assessment: L L \$46,000; I \$276,500; T \$322,500.
- 2:03 p.m. Gloria King was sworn in and gave testimony on property commonly known as 1097 Rock Ledge Lane (Parcel No.07-0851-00-00).
- 2:13 p.m. Property Appraiser Engelbreth, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.
- 2:28 p.m. Deliberation began:
- Member Altenburg moved to sustain the assessment on the King property at 1097 Rock Ledge Lane (Parcel No.07-0851-00-00). Motion seconded by

Member Long and carried, by a roll call vote, all voting aye. Original Assessment: L \$31,000; I \$216,500; T \$247,500. Final Assessment: L \$31,000; I \$216,500; T \$247,500.

2:35 p.m. Lorman Anderson was sworn in and gave testimony on property commonly known as 120 Lennox Street (Parcel No. 02-0278-00-00).

2:45 p.m. Property Appraiser Engelbreth, previously sworn in, gave a brief property description and testimony on the above property and asked that the assessment be sustained. Assessor Brown, previously sworn in, assisted in the testimony.

2:58 p.m. Deliberation began:


Member Zilles moved to sustain the assessment on the Anderson property at 120 Lennox Street (Parcel No. 02-0278-00-00). Motion seconded by Member Casper and carried, by a roll call vote, all voting aye. Original Assessment: L \$27,500; I \$0; T \$27,500. Final Assessment: L \$27,500; I \$0; T \$27,500.

3:05 p.m. Dir. of Community Development & Assessment Haese recognized his staff for their hard work with this revaluation. He included Deputy Director Brad Schmidt, Kathy Engelbreth, Kathleen Behnke as well as their administrative staff Samantha Jefferson and Cassie Kohls. Together they were able to minimize the concerns of the property owners and the number of hearing in this revaluation year.

Chairman Birtch thanked Dir. Haese & his staff and Court Report Janet Larson for their work.

City Attorney Godlewski thanked Clerk Sturn and Deputy Clerk Cheslock for their part in this seamless revaluation year.

3:10 p.m. **Member Birtch moved that as the 2019 Board of Review was held and having complied with the State Statutes, considered and made its recommendations on all the 2019 objections to the assessment rolls for taxation purposes, therefore, having completed its responsibility, the Board adjourn sine die its 2019 session at 3:10. Motion seconded by Member Zilles and carried, all voting aye.**


Patricia A. Sturn, WCPC, MMC