

BOARD OF REVIEW MINUTES

Wednesday, October 4, 2023 at 9:00 a.m.
Council Chambers
211 Walnut St., Neenah WI

MEMBERS PRESENT: Board of Review Members Altenburg, Birtch, Casper, Williams, Zilles and Alternates Jefferson and Becher.

ALSO PRESENT: City Attorney Rashid, City Clerk Nagel, Assessor Brown, Property Appraisers Engelbreth and Behnke, and Assessor II Kubat.

- I. The Board of Review was called to order by Chairman Birtch called the meeting to order at 9:00 a.m.
- II. Clerk's Report
 - A. Notification and verification of recording
 1. Clerk Nagel advised the recording device was on and reminded everyone to speak into the microphone.
 - B. Confirmation of appropriate Board of Review and Open Meeting notices
 1. The Board of Review Notice published in the Appleton Post Crescent on September 1, 2023, and the Open Meeting Agenda was posted Monday, October 2, 2023
 - C. Verify Board of Review Mandatory Training Requirements
 1. Training was completed on May 9, 2023 by Certified Board of Review Trainer Mark Brown. Members trained were Birtch, Williams, Altenberg, Jefferson, Becher, Casper and Clerk Nagel.
 - D. Verify City has an ordinance for confidentiality of income and expenses information provided to the Assessor under state law Wis. Stat. 70-47(7)(af) – Ordinance 1146, adopted January 19, 2000.
- III. Approval of the Board of Review minutes of May 9, 2023 (Minutes care available on the City website).

Motion by Casper, seconded by Williams to approve the minutes from May 9, 2023, all voting aye.
- IV. SWEARING IN:
 - A. Clerk Nagel swore in the Board of Review Members.
The Board of Review was sworn and remained under oath until time of adjournment.
 - B. Clerk Nagel swore in the City Assessor and Property Appraisers.
The City Assessor and Property Appraisers were sworn in and remained under oath until time of adjournment.
- 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.
Assessor Brown did a short overview of the 2023 Assessment Roll. Board of Review Members circulated the assessment roll to verify the roll was accurate and complete. Once members were satisfied with the review of the assessment roll, it was turned over to the clerk who signed the affidavit of acknowledgement.
- VI. Consideration of Assessor's Omitted Property Roll and Correction of Error
 - A. Motion to accept the assessment roll with additions/correction as presented.

Appraiser Brown advised there were three corrections to the assessment roll. Discussion was had on the three assessment roll corrections by Appraiser Brown.
Motion by Williams, seconded by Altenberg to accept the corrections as presented by Appraiser Brown, all voting aye.

VII. Consideration of late filings

- A. There were no late filings, however, due to a scrivener's error in the notice of assessment change letter sent to those who had an assessment change, the deadline to file an objection was extended to today at 9:00 a.m. There were appeals received this morning prior to the extended deadline, therefore the Board of Review will meet on Friday, October 6, 2023 at 9:00 a.m. to hear those appeals.

VIII. Chairman Statement on the Board's Role

Chairman Birch reviewed the duties and responsibilities of the Board of Review to make the expectations clear. Those duties and responsibilities are:

- A. Adjust assessment when proven incorrect by sworn oral testimony.
B. Correct errors or omission in descriptions or computations found in the assessment rolls.
C. Check the assessment roll for omitted properties and double assessments.

IX. Statement of Chairman

The Board's role is to act as judges in this quasi-judicial body, holding meetings and deliberations in open session, considering evidently only presented by sworn oral testimony, and making determination on the record after a roll call vote. The Board is bound by statute to accept the assessor's assessment as correct unless evidence is presented to prove the assessment is incorrect. This means the burden of proof is on the property owner to present sworn oral testimony showing the assessment is an error. The Board does not independently set valuation, cannot substitute its judgement of assessment, or do over the work of the assessor. The Board's function is not valuation but correcting errors if an error is shown by sworn oral testimony.

After testimony is completed, the Board must deliberate, not go back to the objector or assessor for questions. If there are questions ask them before the testimony is completed. All deliberations are on the record, there should be no sidebar conversation during testimony or deliberations. The Findings of Fact will be used on the record for the determination.

The role of the Chairman is to make sure the process is followed and a record is made. The Chairman's role is not to lead debate or make motions following debate. In deliberations, we will use the Findings of Fact, the recent sale of property, an arms-length sale of property, and other factors.

X. Statement of Assessor

Assessor Brown presented the Interim Market Update Revaluation for 2023 Assessment Year. Following the presentation, Assessor Brown answered questions of the Board.

XI. Presentation and consideration of assessment objections

- A. None.

XII. Deliberations on assessment objections

- A. Objector Dena Mayer, address of 1206 East Forest Avenue, Parcel Number 80505140000. The assessment is currently listed at \$247,500. Ms. Mayer is

requesting the assessment to be \$272,734. This is a single-family home located at 1206 East Forest Avenue, Neenah.

Oral testimony as given by Ms. Mayer, rebuttal testimony was given the Assessor and Appraisers, and deliberations were had by the Board.

Motion by Zillies, second by Altenburg to affirm the Assessor's valuation as correct. All voting aye in a roll call vote, Altenburg, Birch, Casper, Williams, and Zilles.

XIII. Consideration of waiver of Board of Review Hearing for Wal-Mart Estate Business Trust, 1155 West Winneconne Avenue – Parcel No. 807-1010-00-00.

Chairman Birch gave an overview of the waiver submitted by Wal-Mart. General discussion was had on the assessment process of the big box stores. Granting the waiver means that the Wal-Mart representatives will not be required to appear before the Board but will be able to take the case directly to Circuit Court and add onto their already existing reviews.

Motion by Williams, seconded by Casper to grant the waiver submitted by Wal-Mart Estate Business Trust, all voting aye in a roll call vote, Altenburg, Birch, Casper, Williams, and Zilles.


XIV. Any other business which may legally come before the Board.

A. None.

XV. Adjournment.

MSC Williams/Altenburg to adjourn the Board of Review until Friday, October 6, 2023 at 9:00 a.m., all voting aye. Board of Review adjourned at 11:01 a.m.

Respectfully submitted,



Charlotte Nagel, WCMC
Neenah City Clerk