

**City of Milton**  
**Board of Review**  
**Wednesday, July 25, 2018**

**Call to Order**

Chairperson Darand Borneman called the July 25<sup>th</sup> meeting of the Board of Review to order at 4:02 p.m.

**Roll Call**

Chair Borneman called the roll.

Present: Board of Review Members, Clate Bogan, Darand Borneman, Herb Stinski, and Don Tyriver.

Also present: City Assessor Paul Musser, City Attorney Mark Schroeder, and City Clerk Leanne Schroeder.

Excused Absent: Board of Review Member Jason Campbell.

**Confirmation of Appropriate Board of Review and Open Meetings Notices**

Clerk Schroeder confirmed that the July 25<sup>th</sup> meeting of the Board of Review met open meetings requirements by being posted in three locations: Dave's Ace Hardware, Piggly Wiggly, and City Hall, as well as on the city's website.

Clerk Schroeder also confirmed that the July 25<sup>th</sup> meeting of the Board of Review met Board of Review meeting requirements with a posting on the entry to City Hall and publication in the city's official newspaper, The Milton Courier, on June 21, 2018. An affidavit of that publication is on file in the Clerk's office.

**Approval of Minutes**

H. Stinski made a motion to approve the Board of Review minutes from May 23, 2018. D. Tyriver seconded, and the motion carried.

**Receipt of the Assessment Roll by the Clerk from the Assessor**

Clerk Schroeder stated that she received the assessment roll from Assessor Musser and has signed the roll.

**Review the Assessment Roll and Perform Statutory Duties**

- a. **Examine the roll**
- b. **Correct Description or Calculation Errors**
- c. **Add any Omitted Property**
- d. **Eliminate any double assessed property**

Board of Review members examined the roll and did not find any description or calculation errors, omitted property, or any double assessed property. No action taken.

**Discussion and Action to certify all Corrections Of Error under State Law, Wis. Stats. Sec. 70-43**

Board of Review members did not find any errors from prior years. No action taken.

**Discussion and Action to verify with the Assessor that Open Book changes are included in the Assessment Roll**

Assessor Musser stated that he made approximately 35-40 changes to the assessment roll during Open Book and all of those changes are reflected in the assessment roll presented. D. Tyriver made a motion to accept the assessment roll as presented, C. Bogan seconded, and the motion carried.

**Allow Taxpayers to examine Assessment Data**

No taxpayers were present to examine the assessment data.

**Discussion and Action on any waivers of the required 48-hour notice of intent to file an objection when there is good cause**

Clerk Schroeder stated that she did not receive any waivers of the required 48-hour notice of intent to file an objection. No action taken.

**Discussion and Action on any requests for waiver of the BOR Hearing, allowing the property owner an appeal directly to Circuit Court**

Clerk Schroeder stated that she did not receive any requests for waiver of the Board of Review hearing. No action taken.

**Discussion and Action on any requests to testify by telephone or submit sworn written statements**

Clerk Schroeder stated she received one request, from property owner Robert Zirkel, to testify by submitting a sworn written statement to the Board of Review. Mr. Zirkel completed a request form, indicating he would not be able to appear in person because he is working at the time of the Board of Review meeting and could not take off work. Board of Review members were supplied with this documentation.

H. Stinski made a motion to accept the sworn written statement from Robert Zirkel as his testimony to the Board of Review. D. Tyriver seconded, discussion followed. Chair Borneman called for a roll call vote:

- C. Bogan – no
- H. Stinski – yes
- D. Tyriver – yes
- D. Borneman - yes

The motion was approved with a 3-1 vote.

**Discussion and action on any subpoena requests**

Clerk Schroeder stated she did not receive any subpoena requests. No action taken.

**Discussion and action on any other legally allowed/required Board of Review matters**

Clerk Schroeder stated she was not aware of any other legally allowed/required Board of Review matters needing attention. No action taken.

### **Review Notices of Intent to File Objection**

Board of Review members reviewed the Notices of Intent to File Objection filed with Clerk Schroeder.

The Board of Review members concluded their review and recessed for a ten minute break beginning at 4:20 p.m. The Board of Review reconvened at 4:30 p.m.

### **Hearing of Objections**

**a. 4:30 p.m. – Carol Scheehle, 301 Plumb Street, Tax ID #257-087002**

Clerk Schroeder introduced Ms. Scheehle, who resides at 301 Plumb Street, which is also the address for the property in question. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$38,400
- Improvements: \$132,300
- Total Assessment: \$170,700

Clerk Schroeder swore in Assessor Musser for the duration of the meeting and Carol Scheehle for providing testimony for her hearing.

Ms. Scheehle stated she refinanced her home in April, 2018 and had an appraisal done by Modern Appraisal Services as part of the refinancing. Modern Appraisal Services appraised her home at \$155,000, which she believes is a correct appraisal. Ms. Scheehle stated her original notice of assessment from the city assessed her home at \$179,300. Ms. Scheehle met with Assessor Musser during Open Book and he reduced her assessment to \$170,700. Ms. Scheehle feels the appraisal and city assessment are still too far apart in value for a home that is almost 100 years old and she provided comparables to support her case.

Assessor Musser explained his market model and offered comparables to support his assessment. Assessor Musser also examined Ms. Scheehle's comparables and explained why he felt each comparable was not an appropriate comparable. Discussion followed.

C. Bogan asked Assessor Musser why there was such a large difference in the assessment for 301 Plumb Street and 302 Plumb Street. Assessor Musser stated that 302 Plumb Street was assessed at \$130,000 because the lot size was smaller, the home had little curb appeal, no home updates, and was considered a lesser grade of a home than 301 Plumb Street (Ms. Scheehle's property). Discussion followed.

H. Stinski made a motion to affirm Assessor Musser's assessment of 301 Plumb Street.

C. Bogan seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyrriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

b. **5:00 p.m. – Ernie & Connie Fisher, 234 Green Hill Circle, Tax ID #257-043010**

Clerk Schroeder introduced Mr. Fisher, who resides at 9238 N. Klug Road. The address for the property in question is 234 Green Hill Circle. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$19,600
- Improvements: \$168,200
- Total Assessment: \$187,800

Clerk Schroeder swore in Ernie Fisher and reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.

Mr. Fisher stated that the home at 234 Green Hill Circle is their rental property and they currently rent the property to his mother-in-law. Mr. Fisher stated the home is only a two bedroom and they have no plans to finish the exposed lower level and add a third bedroom, so he questions why the home was compared to a three bedroom house. Mr. Fisher believes the home is less desirable because it is 25 years old, with only two bedrooms and a very small lot of .21 acres, which results in virtually no back yard. Mr. Fisher stated the only improvement they have made to the home was the addition of a dishwasher. Mr. Fisher believes the assessed value of the property should be \$178,000.

Assessor Musser offered comparables to support his assessment and stated there is value in having an exposed basement, even if the basement is unfinished. A third bedroom could easily be added and would increase the value of the home. Assessor Musser believes the lot is average size, and the small back yard is probably due to the way the house was set on the lot. Assessor Musser pointed out that his assessment and the property owner's opinion of assessment are actually very close, within 5%.

Discussion followed.

C. Bogan made a motion to affirm Assessor Musser's assessment of 234 Green Hill Circle. H. Stinski seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyrriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

c. **5:30 p.m. – Harold Estep, 740 S. Janesville Street, Tax ID #257-09400901**

Mr. Estep appeared before the Board of Review to withdraw his objection to real property assessment. No action taken.

The Board of Review was ahead of schedule, so they chose to hear the case of Robert Zirkel, 15 E. Evergreen Lane.

d. **Robert Zirkel, 15 E. Evergreen Lane, Tax ID #257-0360249**

Clerk Schroeder introduced the case of Robert Zirkel, who resides at 15 E. Evergreen Lane, which is also the address for the property in question. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$23,700
- Improvements: \$92,700
- Total Assessment: \$116,400

Clerk Schroeder reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.

Mr. Zirkel was not present and the Board of Review members had previously voted to accept Mr. Zirkel's sworn written statement as his testimony. The Board of Review members read Mr. Zirkel's statement. Mr. Zirkel's sworn written statement indicated he believes the assessed value of his property should be \$100,000.

Assessor Musser stated that Mr. Zirkel never made an appointment for an assessor to view the inside of his home, so Assessor Musser's only evidence was of the outside of the home. Assessor Musser offered comparables of the same age and same updates to support his assessment.

Discussion followed.

C. Bogan made a motion to affirm Assessor Musser's assessment of 15 E. Evergreen Lane. H. Stinski seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyrriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

At 5:25 p.m. the Board of Review members recessed for a 15 minute break.

The Board of Review reconvened at 5:47 p.m. and continued with the hearing of objections.

e. **6:00 p.m. – Bruce & Judy Lippincott Family Trust, 409 E. High Street, Tax ID #257-015006**

Clerk Schroeder introduced Mr. Lippincott, who resides at 409 E. High Street, which is also the address for the property in question. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$30,000
- Improvements: \$192,800
- Total Assessment: \$222,800

Clerk Schroeder swore in Bruce Lippincott and reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.

Mr. Lippincott stated that his home was built in 1909, and is a three bedroom, 1 ½ bath home that he purchased in 1984 for \$65,000. He detailed the improvements he has made since purchasing the home – adding a wood deck in 1985, a new furnace and air conditioning in 1996, a new roof in 2002, new garage in 2005, and new kitchen cabinets in 2014. He stated the windows are all original, with the exception of one, and the electrical is modern.

Mr. Lippincott also reviewed his document “Review Market Valuation Detail”, to explain aspects of his property, and his comparables. Mr. Lippincott believes the formula the Assessor used to assess his property isn’t clear. Mr. Lippincott believes the assessed value of his property should be \$181,250.

Assessor Musser agreed with Mr. Lippincott’s statement on the condition of his home. Assessor Musser also explained the market valuation detail is part of a model to apply consistency and an even assessment. There are modifiers to adjust the assessment negatively when appropriate - for example, the property is located on a busy street. Assessor Musser also explained that the multipliers are multiplied by each other, they are not an average.

Assessor Musser offered comparables to support his assessment and explained that Mr. Lippincott’s home is very large with an exceptionally large garage, very stately, and located on a lot that is almost an acre which is very large for a city lot.

Discussion followed with Mr. Lippincott stating he disagrees with the model used for his property assessment.

H. Stinski made a motion that Assessor Musser’s valuation of 409 E. High Street is correct and the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to Assessor Musser. C. Bogan seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyrriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

**f. 6:30 p.m. – Jeffrey & Jacqueline Eggen, 107 Lukas Lane, Tax ID #257-07900914**

Clerk Schroeder introduced Mr. Eggen and Mrs. Eggen, who reside at 107 Lukas Lane. The address for the property in question is 105-107 Lukas Lane. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$34,300

- Improvements: \$154,100
- Total Assessment: \$188,400

Clerk Schroeder swore in Jeffrey Eggen and Jacqueline Eggen and reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.

Mr. Eggen stated that they purchased 105-107 Lukas Lane one month ago for \$169,000. He stated that the only improvement to the property was a new roof, and many repairs need to be done to the 20 year old property. Mr. Eggen also reviewed his document “Basis for our Opinion of Assessed Value”, stating that he does not believe their property could be sold for the assessed value. Mr. Eggen believes the assessed value of his property should be \$173,000.

Assessor Musser stated Mr. Eggen’s purchase of the property from the landlord is not considered an arm’s length transaction and was not market tested. Assessor Musser also addressed the comparable Mr. Eggen mentioned, 125-127 N. John Paul Road. Assessor Musser stated that 125-127 N. John Paul Road is actually much smaller than Mr. Eggen’s property (a total of 1,664 square feet for both units), is located on a very busy street, and offers only a one stall garage.

Discussion followed.

C. Bogan made a motion that Assessor Musser’s valuation of 105-107 Lukas Lane is correct and the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to Assessor Musser. D. Tyriver seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

At 7:05 p.m. the Board of Review members recessed for a 15 minute break.

The Board of Review reconvened at 7:17 p.m. and continued with the hearing of objections.

**g. 7:20 p.m. – David Schumacher, 427 Vernal Avenue, Tax ID #257-145002**

Clerk Schroeder introduced Mr. Schumacher, who resides at 101 N. Clear Lake Avenue. The address for the property in question is 427 Vernal Avenue. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$16,800
- Improvements: \$89,900
- Total Assessment: \$106,700

Clerk Schroeder swore in David Schumacher and reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.

Mr. Schumacher stated the interior inspection of 427 Vernal Avenue lasted no more than ten minutes. He stated that he had an appraisal of the property done by Modern Appraisal Services in November, 2017 and he agrees with their appraisal of \$104,000. Mr. Schumacher is also concerned with the drop in land value and the possibility it could be raised in the future.

Assessor Musser addressed Mr. Schumacher's concerns about land value explaining that land value in the entire city was lowered based on the selling price of vacant land and there are no guarantees it will never increase.

Assessor Musser also stated that his assessment and Modern Appraisal Service's appraisal are very close, a minimal difference of 2.5%, and he believes his assessment of the property is appropriate.

C. Bogan made a motion that Assessor Musser's valuation of 427 Vernal Avenue is correct and the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to Assessor Musser. H. Stinski seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyrriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

At 7:30 p.m. the Board of Review members recessed for a 15 minute break.

The Board of Review reconvened at 7:45 p.m. and continued with the hearing of objections.

**h. 8:00 p.m. – Donna Soergel, 418 Chicago Street, Tax ID #257-128002**

Clerk Schroeder introduced Ms. Soergel, who resides at 418 Chicago Street, which is also the address for the property in question. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$13,300
- Improvements: \$153,900
- Total Assessment: \$167,200

Clerk Schroeder swore in Donna Soergel and reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.



Ms. Soergel stated the interior of her home was never inspected, so she doesn't understand the basis of her assessment or the decrease in land value. Ms. Soergel stated her home was remodeled in 2004, with the addition of square footage, but has not had any improvements since 2004. Ms. Soergel feels the home is over assessed because the home is on a very small lot located near the Industrial Park behind a very busy intersection. Ms. Soergel also questioned the increase in her assessment, stating a 12% increase in her assessment should have resulted in an increase of \$14,664.00, for a total assessed value of \$136,864.00.

Assessor Musser stated Ms. Soergel's previous property assessment was unnecessarily low and the land was over-assessed. Assessor Musser also explained that 12% was the average increase.

Assessor Musser offered comparables to support his assessment and noted that Ms. Soergel's property is a 1970's ranch, but it has had substantial updates and additions, increasing the square footage to 1,752 (from 949 square feet prior to 2004) and updating the kitchen. The home now has three bedrooms and two full baths. Assessor Musser stated that the home's one car garage (most comparables had two car garages), small lot, and location on Chicago Street were taken into consideration when assessing the property.

Discussion followed.

C. Bogan made a motion that Assessor Musser's valuation of 418 Chicago Street is correct and the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to Assessor Musser. D. Tyriver seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

At 8:17 p.m. the Board of Review members recessed for a 15 minute break.

The Board of Review reconvened at 8:20 p.m. and continued with the hearing of objections.

**i. 8:30 p.m. – Andrew Ries, 625 Rogers Street, Tax ID #257-016006**

Clerk Schroeder introduced Mr. Ries, who resides at 625 Rogers Street, which is also the address for the property in question. The property has been classified for assessment purposes as residential and the value in the assessment roll for the current year is as follows:

- Land: \$26,100
- Improvements: \$151,100
- Total Assessment: \$177,200

Clerk Schroeder swore in Andrew Ries and reminded those in attendance that City Assessor Musser was sworn in prior to the first hearing and would remain sworn in for the duration of the meeting.

Mr. Ries stated he purchased his home last year and feels the assessment is too high based on the number of repairs that need to be done. Mr. Ries stated there is electrical work to be done, a large tree that needs to be removed, and he has discovered there was evidence of water in the basement. Mr. Ries indicated the stairs to the basement will have to be re-constructed because they are too narrow at 27" and will prevent him from moving anything downstairs. Mr. Ries also expects to have to address the exposed wires in the garage attic, replace the old wooden garage doors, and replace the roof that he estimates to be 15 years old. Mr. Ries indicated he thought the assessment should be lowered by \$20,000 to an assessed value of \$157,200.

Assessor Musser stated the house was purchased for \$174,900 on July 20, 2017. Assessor Musser suggested that Mr. Ries could bring forward any repair costs in 2019.

Discussion followed.

D. Tyrriver made a motion that Assessor Musser's valuation of 625 Rogers Street is correct and the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to Assessor Musser. C. Bogan seconded, and Chair Borneman called for a roll call vote:

- C. Bogan – yes
- H. Stinski – yes
- D. Tyrriver – yes
- D. Borneman - yes

The motion was approved with a 4-0 vote.

**j. Other Objections for which 48 hour notice is granted**

Clerk Schroeder stated there were no other objections.

**Discussion and Action to schedule any additional Board of Review Meeting dates, if necessary.**

No additional meeting dates were necessary. No action taken.

**Motion to Adjourn**

C. Bogan made a motion to adjourn the July 25<sup>th</sup> meeting of the Board of Review. D. Tyrriver seconded, and the motion carried. The meeting adjourned at 8:35 p.m.

Respectfully Submitted,



Leanne Schroeder  
City Clerk