

**BOARD OF REVIEW  
WEDNESDAY, AUGUST 9, 2017 AT 9:00 AM  
CITY HALL BUILDING, COUNCIL CHAMBERS**

Chairman Kupsik called the meeting to order at 9:02 am.

**Roll Call:** Present: Aldermen Chappell, Skates, Kordus, Howell, Mayor Kupsik, City Clerk Waswo.

Also present: Alternate Ald. Halverson, Assessor Lee DeGroot, City Administrator Oborn and City Attorney Draper.

**Kordus/Skates motion to approve the minutes from May 22, 2017 meeting as distributed.** Unanimously carried.

**Verification that at least one member has met the mandatory training requirements specified in Wis. Stats. §70.46 (4).** Mayor Kupsik announced that City Clerk Waswo and Ald. Skates completed the mandatory training.

**Announcement that Notices of Assessment were mailed and Open Book session was held on July 5, 2017**

City Clerk Waswo announced the notices were mailed and the Open Book session was held on July 5, 2017.

**Review and Examination of Assessment Roll**

Assessor Lee DeGroot delivered the 2017 Assessment Roll to the City Clerk on August 9, 2017. The Assessor's Affidavit and Official Oath of Office have been signed. Assessor DeGroot stated we are maintaining full value assessments so we are looking at sales in comparison to our assessed values and adjusting values where necessary. They visited 464 new construction and sales properties with just under 3,000 notices mailed out. There was an increase of 3.43% on residential values. DOR recently came out with their equalized value of a 4% residential increase, so we are right in line with what the DOR is doing as well. They mailed 62 open book change notices. New construction came in at \$22,104,300.

Alternative Ald. Halverson left at 9:34am

**Objector to be heard**

Ryan Southwick, N209 Bissell Street, Lake Geneva, Wisconsin, Agent for Sharon O. Ward Trust, 406 S. Lakeshore Drive, Lake Geneva, WI, 53147, appeared before the Board of Review at 10:23am and requested a waiver of the 48 hour notice to file the objection. City Clerk Waswo stated we did receive the objection form yesterday, which was past the 48 hour deadline.

Howell/Skates motion to waive the 48 hour requirement to hear the case.

Roll Call: Chappell, Skates, Kordus, Howell, Kupsik, Waswo voted "yes." Unanimously carried.

City Clerk Waswo introduced the case of Sharmon O. Ward Trust, 406 S. Lakeshore Drive, Lake Geneva, Tax Key ZLAK1 00004, assessed value of \$43,500 (land), \$330,500 (improvements), and \$374,000 (total). Assessor Lee DeGroot and Agent of the Property Owner Ryan Southwick were sworn in by City Clerk Waswo and provided evidence and testimony.

**Deliberation**

Kordus/Howell motion that there was a sale of a reasonable comparable property, it was an arm's length transaction based on best information and that the assessed value of the property of \$374,000 should be upheld.

Roll Call: Skates, Kordus, Howell, Kupsik, Waswo voted "yes." Motion carried 5 to 1 with Ald. Chappell voting "no."

City Clerk Waswo provided Ryan Southwick with the Board of Review Notice of Determination upholding the assessor's value and the 2017 Property Assessment Appeal Guide.

**Adjournment**

There being no further objectors, Waswo/Skates motion to adjourn to August 14, 2017 at 5:45pm.

Unanimously carried to adjourn at 11:18 a.m.

/s/ Sabrina Waswo, City Clerk

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