

**BOARD OF REVIEW
TUESDAY, AUGUST 18, 2015 AT 9:00 AM
CITY HALL BUILDING, COUNCIL CHAMBERS**

Chairman Connors called the meeting to order at 9:04 am.

Roll Call: Present: Aldermen Gelting, Kordus, Wall, Howell, Mayor Connors, City Clerk Waswo.
Also present: Assessor Jim Danielson and City Attorney Draper.

Approval of Minutes from May 26, 2015 meeting as distributed
Kordus/Waswo motion to approve. Unanimously carried.

Review and Examination of Assessment Roll

Assessor Danielson delivered the 2015 Assessment Roll to the City Clerk on August 18, 2015. Mayor Connors asked if there were late adjustments. Mr. Danielson stated there were. Mayor Connors reviewed the assessment roll and asked if the adjustments made on page one should match page three. Mr. Danielson agreed and made the correction in blue ink on the 2015 assessment roll.

Announcement that Notices of Assessment were mailed on June 30th, 2015 and Open Book session was held on July 14th and 15th, 2015. Verification that at least one member has met the mandatory training requirements specified in Wis. Stats. § 70.46 (4).

Mayor Connors noted that Accurate Appraisal mailed out Notices of Assessment to property owners on June 30, 2015 and announced that Open Book was conducted on July 14 and 15, 2015, with appraisers from Accurate Appraisal present throughout the session. City Clerk Waswo stated Mayor Connors and herself have completed the mandatory training.

Objectors to be heard

Patrick J. McCarthy, 10 Kingswood Circle, Verona, WI, 53593, appeared at 9:21 am and filed the Objection Form for Real Property Assessment with the board. In addition, he requested a waiver of the 48 hour notice to file objection form as he just received the notice this last Monday.

Howell/Gelting motion to waive the 48 hour notice and allow the objection to be heard. Unanimously carried.

Deliberations

The Board heard the case of Patrick J. McCarthy, 10 Kingswood Circle, Verona, WI, 53593, Tax Key ZCOV 00406 for the property located at 111 E. Center Street, Unit 406, Lake Geneva. Assessor Danielson and Patrick J. McCarthy were sworn by City Clerk Waswo and provided evidence and testimony.

The Board of Review received a Request for Waiver of Board of Review hearing from Best Buy, 700 North Edwards Blvd, Lake Geneva, WI, 53147, Tax Key ZA417000002. Attorney Draper explained Best Buy has filed an objection and asked the Board to waive the Board of Review hearing. If the hearing is waived Best Buy will have to bring an action within 60 days to Circuit Court. If the Board does not waive the hearing, Best Buy is requesting appearance via telephone, being a new procedure under the statutes. Mr. Draper stated the advantages of waiving the hearing and going directly to Circuit Court is that they cannot make a claim for excessive assessments. The disadvantage is that it must go directly to Circuit Court; appealing to the Department of Revenue is not allowed. The other disadvantage is the Board does not know what Best Buy is presenting or their basis for the objection.

Mr. Draper recommended they waive the hearing and allow it to go directly to Circuit Court. He noted a lot of the big box type stores are filing objections to the assessments based on their leases. There was a recent case

with Walgreens that went on for years. Mr. Draper said even if the Board heard the objection today, they most likely would appeal to Circuit Court.

Howell/Wall motion to waive the Board of Review hearing for Best Buy and proceed following the rules. Alderman Gelting asked if the Board has access to the owner or current lease of the store. Mr. Draper commented it would be part of the discovery in Circuit Court. Assessor Danielson said he has access to all that information. He has been in touch with their representative numerous times and could not come to an agreement. Mr. Draper stated commercial properties are different than residential properties on how they are valued. If the Board would say something wrong, it could come back negatively. Commercial properties, and especially this issue, are big cases that have gone to the Supreme Court. Mr. Draper said the Board will eventually learn their arguments through the Circuit Court action.

Roll Call: Gelting, Howell, Connors, Kordus, Wall, Waswo voted "yes." Unanimously carried.

Kordus/Wall motion to sustain the valuation as set by the assessor for Patrick J. McCarthy, 111 E. Center Street, Unit 406, Lake Geneva, Tax Key Number ZCOV 00406, at \$15,500 (land), \$154,500 (improvements), and \$170,000 (total).

Roll Call: Connors, Gelting, Wall, Kordus, Howell, and Waswo voted "yes." Unanimously carried.

Adjournment

Connors/Kordus motion to close the public hearing and continue the Board of Review to Monday, September 14, 2015 at 5:45 pm.

Roll Call: Connors, Gelting, Howell, Kordus, Wall and Waswo voted "yes." Unanimously carried.

Meeting adjourned at 11:08 p.m.

/s/ Sabrina Waswo, City Clerk