

VILLAGE OF FOX CROSSING - BOARD OF REVIEW
Municipal Complex – Arden Tews Assembly Room
Monday, June 5, 2023 – 4:30 p.m. (At least two hours)

Minutes

1. Call Board of Review to Order

At 4:30 p.m., Board of Review Secretary/Village Clerk Darla Fink called the Board of Review to order.

2. Roll Call

Clerk Fink confirmed the meeting will convene for at least two hours and took roll call noting those present including Members Michael Van Dyke, Kris Koeppe, Gregory Ziegler, Jason Patzwald, Barbara Hanson, Dale Youngquist, along with Assessor Kyle Kabe of Accurate Appraisal LLC and Attorneys Andy Rossmeissl and Andy Michelletti of Herrling Clark Law Firm Ltd. There was one audience member present.

3. Confirmation of Board of Review and Open Meetings Notices

Clerk Fink confirmed the Notices of Open Book and Board of Review were published in the Appleton Post Crescent and posted at the following locations on April 12, 2023:

- * Municipal Complex bulletin board and front glass door
- * Fox Crossing Community Center
- * Fire Station #40
- * Evergreen Credit Union
- * Fox Crossing Website

The Agenda for this meeting was posted at the previously listed locations on May 19, 2023.

4. Select Chairperson for the Board of Review

MOTION: Member Van Dyke, seconded by Member Ziegler to appoint Dale Youngquist as Chairperson for the Board of Review. Motion carried.

5. Select Vice-Chair for the Board of Review

MOTION: Member Koeppe, seconded by Member Patzwald to appoint Gregory Ziegler as Vice-Chairperson for the Board of Review. Motion carried.

6. Verification of Mandatory Training Requirements

Clerk Fink announced that Dale Youngquist, Kris Koeppe, Jason Patzwald, and Barbara Hanson were certified for 2023 Board of Review Training as required by law.

7. Verification of Adoption of Ordinance Providing for the Confidentiality of Income and Expense Information Provided to the Assessor in Objections to Property Valuation

Clerk Fink confirmed the Village adopted this Ordinance on October 9, 2000.

8. Verification of Adoption of Policy for the Procedure for Sworn Telephone and Sworn Written Testimony

Clerk Fink confirmed the Village adopted this Policy on August 25, 2015.

9. **Filing and Summary of Annual Assessment Report by Accurate Appraisal, LLC and Receipt of the Assessment Roll**

Assessor Kyle Kabe presented the 2023 Assessment Rolls to Clerk Fink. Assessor Kabe and Clerk Fink certified the Assessment Rolls for both Winnebago and Outagamie Counties by filing the Assessor's Affidavits and applying their signatures.

10. **Proceed to Hear Objections Filed by Property Owners, if any and if proper notice/waivers given**

Clerk Fink announced the first case and confirmed the Objector properly completed an Objection to Real Property Assessment Form and filed it timely with the Clerk's Office.

Property Owner: Mike DeBruin, 2291 Ladybird Drive, Neenah, Wisconsin

Parcel No.: 121-5806

Property Classification: Residential

Original Assessed Value: \$310,000.00

Objector's Opinion of Assessed Value: \$243,594.00

Objector's Exhibits: Objector's Neighborhood Comparison Chart

Assessor's Exhibits: Assessor's Comparable Properties Sheet

Clerk Fink swore in all parties providing testimony for this case including Mike DeBruin and Assessor Kyle Kabe.

Mr. DeBruin stated he received his Notice of Changed Assessment and thought it was a bit high. He completed a non-biased neighborhood comparison to determine an average price per square foot that he calculated to be \$153.30/sq. ft. which he then multiplied by his square footage to come up with his opinion of value for his property. He provided copies of the neighborhood comparable properties he used for these calculations to the Board, Assessor, Clerk, and Attorneys.

Mr. DeBruin stated he communicated with Accurate Appraisal via e-mail only. He understands Accurate's argument of different style homes, ages, basement size, etc. having different values. He doesn't know how else to compare his property to others than by taking this non-biased approach of all houses within a half mile of his property.

Member Van Dyke asked for more information on 1089 Grassy Plains Drive due to the sale price being considerably lower than the rest of the properties. Assessor Kabe stated he can explain why this sale was lower when it is his chance to speak. Chairman Youngquist asked Mr. DeBruin if he has any other evidence to support his value other than this comparable chart. He stated he did not.

Assessor Kabe first responded to the two lowest price per square foot properties listed on Mr. DeBruin's comparable chart. He stated both of those sales are invalid sales, meaning they were not listed on the open market and can't be used in comparison with other sales. He also stated the selling prices for both are much lower than their assessed values and provided the current assessed values of both of these properties.

Assessor Kabe handed out his property comparables sheet to all Board Members, Attorneys, Clerk, and Objector. He explained his comparables, and pointed out the

average adjusted price of \$175.37/sq. ft. which includes the invalid sales. The Objector's current price per square foot is \$175.20, which is lower than this average. He explained the difference between how Accurate calculates dollar per square foot compared to the Objector. Accurate Appraisal removes the land value prior to calculating this number and the Objector did not.

Vice Chairman Ziegler asked about differences in attachments listed on Accurate's comparables sheet. Assessor Kabe indicated an attachment could be a deck, patio, additional garage size, etc. The exact attachment detail is in their system and are accounted for specifically.

Chairman Youngquist questioned the purchase price the buyer listed on his Objection Form of \$17,000. The Objector indicated that was the purchase price for the land only, the house cost \$150,000 for a total of \$167,000 purchased eight years ago.

Assessor Kabe also explained how the square footage in the basement level is worth less than square footage on the upper/main levels. He stated he has spoken with Mr. DeBruin over the past few years and they have previously settled on a lower number, however the reason this is a case this year is because of recent sales of comparable properties and Accurate's opinion that this property is assessed exactly as it should be. Last year, this Objector's assessment was adjusted to \$290,000, so the change this year which comes out to a 7.1% increase compared to last year.

Mr. DeBruin compared his home to the properties listed on the Assessor's comparable sheet. He stated the Forest Glen home is brand new, all brick, and has a three car garage. The Lacewing Drive home has a 3 car garage and the Ladybird Drive home sold early last year when everything was selling so fast and was the highest priced sale in a while in this neighborhood along with having a 3 car garage. He stated in his opinion 3 car garage homes shouldn't be comparable to 2 car garage homes. He asked Assessor Kabe who assesses the sales that he states are invalid sales. Assessor Kabe stated that Accurate Appraisal assesses these properties. He explained his frustrations with the assessment process, and doesn't feel he should have to fight his assessment every year.

Assessor Kabe stated even if he uses the comparables from Mr. DeBruin, the subject property's price per square foot is still below the average of the rest of his comparables when removing the invalid sales. He also noted that the subject property has more land than the other comparables.

Member Michael Van Dyke questioned the value of the property on the Objection Form. The subject property is listed as \$310,000, but Assessor Kabe's comparables sheet lists \$310,600. Mr. DeBruin noted that he listed the wrong value on his Objection Form, and the \$310,600 is correct. Assessor Kabe stated the average percentage increase for residential properties in the Village is between 7.1% and 10.6%, and the overall average for the Village was 8.57%.

MOTION: Member Ziegler, seconded by Member Koeppel to accept the Assessor's value of this property at \$310,600.00. On roll call vote, Motion carried 6-0.

Clerk Fink handed the completed Notice of Board of Review Determination Form to Mr.

DeBruin after the Motion was carried.

Clerk Fink announced the second case and confirmed the Objector properly completed an Objection to Real Property Form and filed it timely with the Clerk's Office.

Property Owner: Stephen Lemmons, 1215 Manitowoc Road, Menasha, Wisconsin

Agent for Property Owner: Dell Fletcher

Parcel No.: 121-042505

Property Classification: Residential

Original Assessed Value: \$192,500.00

Objector's Opinion of Assessed Value: \$175,000.00

Objector's Exhibits: None

Assessor's Exhibits: Assessor's Comparable Properties Sheet

Clerk Fink swore in all parties providing testimony for this case including Dell Fletcher and Assessor Kyle Kabe.

Dell Fletcher of 1215 Manitowoc Road, Menasha, appeared in person on behalf of the property owner. She stated the property was purchased in 2021 and last year the assessed value was changed to the purchase price of the home at \$175,000. She stated they had an appraisal completed in June 2021 which came in at \$160,000.00. This year the assessment increased another \$17,500 due to revaluation, however they have not been provided any proof of revaluation or comparable properties from the assessor. The property owner, Stephen, spoke with the Assessor today but as of 4:20 p.m., no comparables had been received.

Assessor Kabe handed out comparable property sheets to all Board Members, Attorneys, Clerk, and the Objector. Member Barb Hanson asked if the objectors are responsible for finding their own comparable properties or if Accurate Appraisal is required to provide them. Kyle stated Accurate will provide comparable properties but many property owners will find their own. He stated this case came before the Board of Review last year and the Board determined Accurate's value at \$175,000 was correct. The market update was done again this year, and based on sales in 2022 the market is showing the value for this property increased again.

Assessor Kabe stated the comparable properties come out to a much higher adjusted price with the subject property coming out to the lowest price per square foot of all of the comparables. Board Members asked about features of the comparable properties, property condition, basement, garage, etc. to compare to the subject property. Kyle advised the percentage increase was 9.7% this year, and reminded the Board that the Village average was 8.57%. This property is a ranch style home which is highly desirable and realistically may have been worth more than the assessed value of \$175,000 last year, but was based on the sale price as it was a valid sale.

Ms. Fletcher asked if it's normal to not be provided comparables prior to Board of Review. Assessor Kabe stated Notices of Increased Assessment were mailed to residents on April 20th and comparables were requested on May 26th. Ms. Fletcher stated she didn't know when the communication started with Accurate, but they were hoping to get the comparables much earlier. Kyle stated he had a note on their parcel

from May 25th at 8:42 a.m., stating a staff member spoke with Mr. Lemmons who stated he would like comparables sent to him via e-mail. The note indicates a sales analysis by style of home broken down by neighborhood was sent via e-mail. He stated there are no records of other calls on this property in the file. He spoke with the resident today to see if there are condition issues or something about the property that Accurate is unaware of and Mr. Lemmons stated it was too late at that point.

Ms. Fletcher stated all of the properties on the comparable chart have full basements and their property has a crawl space, which she feels is significant. Assessor Kabe advised due to the difference in basement, they did provide a \$10.00 per square foot difference which has already been accounted for on each of these comparables. Member Michael Van Dyke stated the property on Green Street is nearly identical to the subject property and is priced higher per square foot.

Ms. Fletcher asked how Accurate can assess the interior of the property when they've never been in the home. Kyle stated they have building permit information and prior sale information which has interior pictures. If the assessors are unable to enter the property, they can look at the MLS which has extensive pictures of the interiors of most properties. She asked if Accurate ever comes to the door to ask to see the interior as she has never had that happen. Kyle advised a resident can always request an interior visit for no fee, and if the resident is not home when they come, they will leave a note on the front door stating they were there.

Ms. Fletcher stated that she understands the comparable sheet and how they determined the value but feels it's important to know why the property increased and stated she doesn't feel the resident should have to find their own comparable properties. Kyle stated the market is still going up, and if the market goes down, the values will adjust downward. Member Van Dyke stated the Village makes a considerable effort to keep the mill rate as low as possible, so it is not guaranteed the real estate taxes will increase.

MOTION: Member Ziegler, seconded by Member Van Dyke to accept the Assessor's value of this property at \$192,500.00. On roll call vote, Motion carried 6-0.

Clerk Fink handed the completed Notice of Board of Review Determination Form to Ms. Fletcher after the Motion was carried.

Clerk Fink announced the third case and confirmed the Objector properly completed an Objection to Personal Property Form and filed it timely with the Clerk's Office.

Property Owner: Gandaki Marketing – Good to Go Menasha Shell Station, 2005 S. Oneida Street, Appleton, Wisconsin

Agent for Property Owner: Tuk Regmi

Parcel No.: 121-P0768

Property Classification: Personal Property

Original Assessed Value: \$12,100.00

Objector's Opinion of Assessed Value: \$500.00

Objector's Exhibits: None

Assessor's Exhibits: None

Clerk Fink swore in all parties providing testimony for this case including Tuk Regmi and Assessor Kyle Kabe.

Mr. Regmi stated he doesn't understand how the amount of personal property is determined. He stated when he spoke with Accurate Appraisal, they advised the paperwork required to report personal property was due in February but they did not receive it. In his opinion, he does not have any value in personal property.

Chairman Youngquist explained that personal property at a gas station could include shelving, coolers, signage, cash registers, calculators, etc. It would not include manufacturing machines or any large equipment. Mr. Regmi stated the vendor owns all the signs for the station and gave the example of Pepsi having an agreement with each station as to who takes care of the tax. Chairman Youngquist advised there are definitely items within the station that Mr. Regmi or his bank own, and if the station was for sale tomorrow, Mr. Regmi would want some type of value for these items, such as the cash register. Mr. Regmi stated he has contracts with vendors for the coolers, he has an agreement with Shell to only sell Shell gasoline for 10 years and he doesn't really know what he owns and what is considered vendor property. He stated the main cooler is his as it is attached to the building.

Assessor Kabe indicated that personal property is self-reporting and Mr. Regmi missed the deadline of March 1st. When he spoke with Accurate Appraisal, the staff did send him the legislation indicating what constitutes personal property and the deadline for reporting. If no form is received, the account is assessed as doomsday and an estimation is made which was how they arrived at this value. There is nothing that can be done to change this value until next year. Chairman Youngquist advised Mr. Regmi to make sure to fill out the form and send it in next year. Mr. Regmi stated he sent the form via mail, but Accurate indicated they never received it and he doesn't have a copy showing he sent it. He stated he will either send it certified mail or deliver it himself next year.

MOTION: Member Ziegler, seconded by Member Van Dyke to accept the Assessor's value of this property at \$12,100.00. On roll call vote, Motion carried 6-0.

Clerk Fink handed the completed Notice of Board of Review Determination Form to Mr. Regmi after the Motion was carried.

Clerk Fink announced the fourth case and confirmed the Objector properly completed an Objection to Real Property Form and filed it timely with the Clerk's Office.

Property Owner: Mark Neveau, 1405 Lakeview Lane, Menasha, Wisconsin

Parcel No.: 121-1875

Property Classification: Residential

Original Assessed Value: \$202,800.00

Objector's Opinion of Assessed Value: \$165,000.00

Objector's Exhibits: None

Assessor's Exhibits: Assessor's Comparable Properties Sheet

Clerk Fink swore in all parties providing testimony for this case including Mark Neveau and Assessor Kyle Kabe.

Mr. Neveau questioned how his assessed value has increased \$37,000 in the last few years when Accurate hasn't visited his property. He stated he asked for a representative to come visit his property to see that he hasn't made any improvements but no one came. He asked what he is supposed to do if he's asking for this visit but no one came to the property. Member Michael Van Dyke asked if he has reached out to Accurate to discuss this, and Mr. Neveau stated he spoke with them last year.

Assessor Kabe stated there is a note on this property's file stating on March 8th, Jeff DeGroot arrived at the property for a field visit, but no one was home. He completed an exterior inspection, and verified what he could that was already on file for the property and made no changes to the property record card. Kyle advised on May 16th the resident had an Open Book call scheduled, and the assessor attempted to call the owner three times however each time the call was sent to voicemail so they were unable to make contact. On May 19th, the resident signed up for another Open Book appointment and was able to speak with an assessor. Mr. Neveau stated he or someone is always at the property and doesn't believe he missed the Assessor's visit. Kyle stated if an Assessor visits a property but no one is home, they will leave a sticky note on the front door indicating they tried to visit and to call Accurate to request another visit.

Michael Van Dyke asked Mr. Neveau if there was a sticky note left on the door or if Kyle has a specific note stating a note was left. Mr. Neveau stated he did not see a sticky note, and Kyle stated there is no note on file specifically stating a sticky note was left, but it's their standard practice to do so.

Assessor Kabe presented the comparable properties that were used to value the subject property, showing adjustments for any differences. He noted the subject property is valued lower than the average adjusted price of all of the comparables and has a lower than average price per square foot.

Mr. Neveau argued that one of the comparable properties recently had their basement completely refinished and asked where Accurate Appraisal gets their information as far as sale prices. Assessor Kabe advised the information is provided on the transfer return that is recorded with the State of Wisconsin each time a property is sold.

Kyle advised he will flag this property to have an Assessor visit this year with his phone number on file so they can call when they are in the area to give an estimate on arrival time. He confirmed the best phone number for Mr. Neveau. Kyle advised that field visits typically begin at the start of the year, but early visits can begin as soon as this October depending on the case load. He advised this year all field work was completed by March 14th.

MOTION: Member Van Dyke, seconded by Member Koeppé to accept the Assessor's value of this property at \$202,800.00. On roll call vote, Motion carried 6-0.

Clerk Fink handed the completed Notice of Board of Review Determination Form to Mr. Neveau after the Motion was carried.

There were no further objections brought forth before the Board of Review. The recording was turned off and restarted again at 6:33 p.m.

11. **Adjourn to a Future Date if Necessary, or Sine Die**

At 6:34 p.m., **MOTION:** Member Hanson, seconded by Member Koeppel to adjourn the 2023 Board of Review meeting Sine Die. Motion carried.

Respectfully submitted,

Darla M. Fink
Board of Review Secretary