

VILLAGE OF FOX CROSSING - BOARD OF REVIEW
Municipal Complex – Arden Tews Assembly Room
Wednesday, June 5, 2024 – 5:30 p.m. (At least two hours)

Minutes

1. Call Board of Review to Order

At 5:34 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, Deb Swiertz, Barbara Hanson, and Dale Youngquist, along with Assessor Kyle Kabe of Accurate Appraisal LLC and Attorney Andy Micheletti 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 15, 2024:

- * Municipal Complex
- * 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 22, 2024.

4. Select Chairperson for the Board of Review

MOTION: Member Ziegler, seconded by Member Swiertz to appoint Dale Youngquist as Chairperson for the Board of Review. Motion carried via voice vote.

5. Select Vice-Chair for the Board of Review

MOTION: Member Van Dyke, seconded by Member Koeppe to appoint Gregory Ziegler as Vice-Chairperson for the Board of Review. Motion carried via voice vote.

6. Verification of Mandatory Training Requirements

Clerk Fink announced that Dale Youngquist, Kris Koeppe, Greg Ziegler, Deb Swiertz, and Michael Van Dyke were certified for 2024 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 2024 Assessment Rolls to Clerk Fink. Assessor Kabe advised the roll is updated with the Open Book changes to the best of his knowledge. 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.

Assessor Kabe advised there were 499 sales in the Village in 2023, and 303 of these were valid sales to be used for property comparison. Fieldwork was completed the week of March 18th and parcel

review was completed the week of April 1st. Notices of Changed Assessment were mailed to affected residents shortly thereafter, with the first day of Open Book being April 22nd. Accurate Appraisal had 335 customer interactions this year, with 35 of these being during in-person open book and the rest via telephone and email.

In 2023, residential new construction totaled \$13,687,000 and commercial new construction totaled \$12,761,900. The average residential increase was 9% and the overall Village average was just under 14%. Trustee Ziegler asked what constitutes a valid sale as there were nearly 200 sales that were not considered valid. Assessor Kabe advised a sale has to be a fair market sale in order to be valid and cannot be a transfer between family, due to divorce, gifting property to children, etc.

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: Robert & Lori Kohls, 1355 Fieldstone Court

Parcel No.: 121-3669

Property Classification: Residential

Original Assessed Value: \$242,400.00

Objector's Opinion of Assessed Value: \$189,900.00

Objector's Exhibits: Pictures of Neighboring Property's Condition

Assessor's Exhibits: Assessor's Comparable Properties Sheet

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

Chairman Youngquist read Mr. Kohls information from the Wisconsin DOR regarding the Board of Review process and the Board's duty to uphold the Assessor's value unless the resident is able to provide proof that the assessor's value is incorrect. Mr. Kohls stated he understood.

Mr. Kohls stated when he purchased this property there was a probation/parole building located behind the property. A few years ago, an investor purchased this property for efficiency apartments. Last year, a fence was put up, but since then the property owner has neglected to maintain this fence. The layout of the building is not very conducive to neighbors. Every time someone drives into the apartment driveway, the headlights light up Mr. Kohls' home. There are a number of loud dogs and it just seems to be one thing after another. The apartment building itself is nice but the adjoining properties were not considered when it comes to functionality. He doesn't believe any property that the assessor compared to his have any of these issues and doesn't feel they are comparable.

Greg Ziegler asked how the property owner came up with his opinion of value for the property. Mr. Kohls stated he feels this is what the property would sell for due to the adjoining property. Greg asked about the fence that was recently built. Mr. Kohls advised the new owners of the neighboring property rebuilt the fence and moved it further onto their property to avoid a tree, which now leaves a few feet of the apartment building's property on his side of the fence. He stated the weeds are not being maintained and are unsightly. The Board recommended he contact the Police Department to have the property cited if they are not maintaining their yard. Mr. Kohls stated he has tried to work with the apartment building owner to clean up the property, and they came out last week, but ended up doing no maintenance on his side of the fence where the weeds are growing. Kris Koeppel also recommended speaking with Community Development about the lighting issue as we do have ordinances for this type of problem, but again reminded the resident that these types of issues have nothing to do with assessed value. Mr. Kohls showed the Board pictures of the property and lack of maintenance.

Assessor Kabe advised that Wisconsin requires properties to be assessed based on sales from the previous year. If they were to change the value of this property for the reasons provided by the objector, they would have to reassess when the weeds, lights, etc. are taken care of and that is not feasible. He provided a sheet of comparable properties which includes a property that is nearly right next door to the subject property and therefore is equally affected by the apartment building next door. That property sold for \$293,000 last year so there is no evidence to support that properties this close to the apartment complex won't sell for what others are in the Village.

Mr. Kohls stated he wished he understood this process better and wished he would have been able to see these comparable properties prior to Board of Review. Assessor Kabe explained the Open Book process and explained how assessments are done every year. He stated other municipalities that do not have annual re-evaluation are seeing much larger increases to catch up with the market. Michael Van Dyke advised this Board made the decision to go with annual re-evaluation to keep up with the current market. Barb Hanson recommended that the resident should contact the Police Department about the weed problem to get this complaint appropriately filed.

Mr. Kohls asked how often Accurate Appraisal physically visits properties. Assessor Kabe advised any property that took out a permit in the previous year would have been physically viewed, however complaints for long grass would not be a reason to view a property. He stated the nature of assessing is reactive, as they must base assessments on the previous year's sales per state law.

MOTION: Member Ziegler, seconded by Member Koeppe to accept the Assessor's value of this property at \$242,400.00. On roll call vote, Motion carried 6-0.

Clerk Fink handed the completed Notice of Board of Review Determination Form to Mr. Kohls 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: Stanley Woldt, 2205 Winwood Drive

Parcel No.: 121-3488

Property Classification: Residential

Original Assessed Value: \$225,400.00

Objector's Opinion of Assessed Value: \$169,000.00

Objector's Exhibits: N/A

Assessor's Exhibits: Assessor's Comparable Properties Sheet

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

Chairman Youngquist read some information from the Wisconsin DOR regarding the Board of Review process and the Board's duty to uphold the Assessor's value unless the resident is able to provide proof that the Assessor's value is incorrect. Mr. Woldt stated he understood. Mr. Woldt advised he has lived at this property for over 8 years and has lived in the Town of Menasha since 1967. He stated he purchased the home for \$105,000 and the assessment has gone up numerous times, including an increase of \$24,000 this year, and \$18,000 last year. He stated he spoke with Accurate to get more information on this as he didn't make any improvements to the property. He stated he was advised that many properties in his area are selling for very high prices and that is how properties are assessed, and he doesn't agree with this process. He stated at the rate his property is increasing, he won't be able to stay there as he won't be able to afford it.

Greg Ziegler asked how the resident came to their opinion of assessed value. Mr. Woldt advised he just came up with that value because he was told he had to give the property a value. He stated the

system that is used for assessing is not fair to him, and he could understand these increases if he was making improvements to the home, but he has not.

Assessor Kabe handed out a sheet of comparable properties. He reminded the Board and Mr. Woldt that Wisconsin law requires assessments to be based on the previous year's sales. When the market is high, assessments will increase, and if/when the market takes a downturn, assessments will decrease. Wisconsin also allows for "mass appraisal" meaning the only homes that are physically visited are those that pulled building permits or requested onsite visits. Even if Accurate was contracted to complete a full interior re-evaluation for the Village, they would only be granted access to approximately 20% of homes, and this process is quite costly to the municipality.

Assessor Kabe went through the comparable properties he provided and explained the adjustments that were made for size, bedrooms, bathrooms, etc. Mr. Woldt stated he thinks it's questionable that there are no properties on his street listed as a comparable. Assessor Kabe advised there are no houses on his street that sold last year that are his style, as a ranch style home cannot be compared to a 2-story home.

Mr. Woldt noted the location of a factory behind his home which is very tall, and next to that is a body shop with very loud exhaust fans coming out of the north side of the building which is discoloring the siding on his home.

Assessor Kabe asked if Mr. Woldt would like Accurate to visit his property when they are doing fieldwork next year. Mr. Woldt confirmed he would like to be added to the list for in person assessment next year.

MOTION: Member Ziegler, seconded by Member Van Dyke to accept the Assessor's value of this property at \$225,400.00. On roll call vote, Motion carried 6-0.

Clerk Fink handed the completed Notice of Board of Review Determination Form to Mr. Woldt 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: Badgers LLC

Parcel No.: 121-0575

Property Classification: Commercial

Original Assessed Value: \$28,597,800.00

Objector's Opinion of Assessed Value: \$23,645,700.00

Objector's Exhibits: N/A

Assessor's Exhibits: N/A

Clerk Fink advised the Objector and Assessor have agreed to waive this case directly to Circuit Court. Assessor Kabe advised it has become very customary to waive this type of commercial case. In many instances, a property owner will send an attorney on their behalf to Board of Review in hopes of the Board making a change incorrectly. However, if that does not happen and a Board makes no change, the attorney will typically appeal to Circuit Court anyway. Assessor Kabe advised this is an interesting case as this property was assessed by the State previously as it was deemed manufacturing, but is now on the real estate role. Attorney Micheletti advised that an Act was recently passed stating any buildings owned by a manufacturing company but not within 1,000 feet of the facility will no longer be assessed by the DOR.

MOTION: Member Ziegler, seconded by Member Hanson to accept the Assessor's value of this property at \$28,597,800.00. On roll call vote, Motion carried 6-0.

There were no further objections brought forth before the Board of Review. The recording was turned off at 7:19 p.m., and restarted again at 7:33 p.m.

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

At 7:34 p.m., **MOTION:** Member Hanson, seconded by Member Koeppel to adjourn the 2024 Board of Review meeting Sine Die. Motion carried via voice vote.

Respectfully submitted,

Darla M. Fink
Board of Review Secretary