

**VILLAGE OF FOX CROSSING
BOARD OF TRUSTEES SPECIAL MEETING
Municipal Complex – Arden Tews Assembly Room
Monday, August 25, 2025**

Minutes

1. Call to Order

Meeting called to order by President Youngquist at 4:00 p.m. Village Clerk Darla Salinas noted those present including: President Dale Youngquist, Trustees Michael Van Dyke, Kris Koepe, Timothy Raddatz, Kate McQuillan, Deb Swiertz, and Barbara Hanson, and staff including: Village Manager Jeffrey Sturgell, Director of Community Development George Dearborn, Chief of Police Scott Blashka, Police Captain Tim Callan, Deputy Finance Director Myra Piergrossi, and Attorney Andy Rossmeissl. There were no attendees.

2. Discussion of the Fox Crossing Assessor Department to Include the Following Items:

- Different Types of Assessment Methods (Revaluation, Interim Market Update, Maintenance) – Attorney Andy Rossmeissl
- How Each Method of Assessment is Conducted – Attorney Andy Rossmeissl
- Board of Review's Goal and Scope of Responsibility – Attorney Andy Rossmeissl
- History of Fox Crossing's Assessor Department – Manager Jeffrey Sturgell
- Overview of Current Contract with Accurate Appraisal – Manager Jeffrey Sturgell
- Expectations of Training Prior to 2026 Board of Review – Attorney Andy Rossmeissl/Clerk Darla Salinas

Attorney Rossmeissl stated he is hoping to have an interactive discussion with the Village Board on the procedures of the Board of Review, how the assessment system works, how the Board of Review hearings are supposed to be run, and the goal of each Board of Review meeting. He started with an introduction to the different types of assessment methods including Revaluation, Interim Market Update, and Maintenance.

Attorney Rossmeissl stated many municipalities use the full revaluation method, wherein the entire municipality is reassessed whenever the municipality gets out of compliance per state regulations or every ten years (whichever is first). Using this method, a municipality would be required to complete a full revaluation whenever the value of the municipality gets to 90% or lower. Municipalities can decide which type of full revaluation they would like (interior view vs. exterior only). However, even when municipalities ask for interior valuations, residents can still deny interior access to their property and that property owner can still object in front of the Board of Review. In non-full revaluation years, these municipalities use Maintenance assessments. In these years, an assessor truly only looks at new construction and building permits that were pulled and establishes a value for those properties to be consistent with the current level of assessment of the municipality. Any sales or comparable property sales are not considered when completing maintenance assessments.

The Village has selected an Interim Market Update method of assessment. In this type of assessment method, the value goes back to the last full municipality revaluation that was

completed, however instead of only adding in new construction and building permits, assessors are also looking at recent sales and current market conditions to reassess all properties in the Village. This is a much superior product as compared to what other municipalities offer and has the goal of the Village always remaining at or near 100% valuation to avoid large swings in property values.

Trustee McQuillan asked for more information on the percentages of valuation that Attorney Rossmeissl referred to. He stated this ratio compares how a municipality is valued to fair market value, with a goal of staying as close to 100% as possible. Manager Sturgell stated the Wisconsin Department of Revenue's Equalization Office is responsible for setting an overall equalization value for each municipality to make sure all municipality's residents are paying their fair share of taxes to the special taxation districts and school districts.

Attorney Rossmeissl stated he was always under the impression that the comparables that an assessor brings into Board of Review are the same properties that are used to determine a subject property's value in the first place, which is not true. The State requires all assessors to use the Wisconsin Assessor's Manual which prescribes the use of an incredibly complex computerized assessment system that looks at sales across separate categories to come up with a value for every single property in a municipality. Therefore, all properties are compared to numerous properties in the Village rather than just the three most similar comparables, making it a much more sophisticated and precise system. The only reason assessors bring comparables to the Board of Review is because it would be impossible for Board of Review members to analyze the vast amount of information held in the computer system, so they instead bring a few which they use to defend the assessed value of the subject property.

Per State Statute, the rules of engagement for Board of Review place the burden of proof on the objector. If in any circumstance there is conflicting information, the "tie" always goes to the assessor's value. If there is a tied vote amongst the Board members, the "tie" would go to the assessor's value.

Trustee Koeppe asked for more information on the uniformity requirement. Attorney Rossmeissl advised that uniformity means something to the assessor, but not to the Board of Review. Uniformity requires that all properties need to be assessed using the same method, such as not using new data vs. data that is five years old from one property to the next. The Board of Review's job is to follow the Markarian Hierarchy when determining the value of an assessed property. The Markarian Hierarchy states there are three levels to determine a properties assessment: 1) Recent arm's length sale of the subject property (typically within the past year), 2. Comparable Sales – not comparable assessments, and 3. Other extenuating factors or unique exceptions.

Attorney Rossmeissl advised this Board of Review got sidetracked during our objector meetings due to residents bringing in their property's assessed value as compared to their neighbors' assessed values and wondering why they aren't assessed the same. The Supreme Court states Boards of Review are not to be comparing assessments to one another but comparing assessed values to recent comparable sales. Trustee McQuillan asked how the Board should handle cases where an objector brings in a thoughtful case. Attorney Rossmeissl stated the presumption of validity is always with the assessor unless an objector successfully rebuts the assessor's information. Many residents will bring in "feel good information" which is not evidence at all, but just their opinion of the value of their property. Most residents that are bringing in comparables, are actually bringing in comparable assessments, not comparable sales. In this

situation, an assessor could choose not to even present a case because the objector effectively presented no case to invalidate the assessor's value.

Trustee Van Dyke asked about the concept of fair and equitable assessments and how that is applied during Board of Review. Attorney Rossmeissl stated that overall type of review doesn't come at the Board of Review level. Any evidence brought in by an objector must address one of the prongs of the Markarian Hierarchy. Even an Appraiser's opinion of value comes down to the comparables used, and if they rebut the assessor's value of the property.

Prior to Board of Review, property owners can go to Open Book and meet with an assessor which is the "mediation" level. If there is still disagreement, the owner can bring their objection to the Board of Review as their first level of arbitration or due process. If after Board of Review, a property owner still objects to their value, they can appeal the Board of Review's determination to Circuit Court. The Board of Review is not the final level of recourse. At the Circuit Court level, they will go through cases on a very detailed level, whereas Board of Review is a very high-level review to determine whether an objector has evidence to rebut the assessor's opinion of value.

Multiple Board Members asked if we provide residents any type of educational guides. Clerk Salinas advised all the current materials from the Department of Revenue are on our website, and she provides this guidance to all objectors prior to them appearing at Board of Review so they are aware of their burden of proof.

Attorney Rossmeissl explained that the procedure for each hearing at the Board of Review should follow the same model to be most successful, with each case having three distinct parts that are compartmentalized. First, the objector presents their case. The assessor gets to question the objector and then the Board of Review gets to question the objector. Second, the assessor presents their case. The objector gets to question the assessor and then the Board of Review gets to question the assessor. The Board should then ask each party to briefly summarize their case and then close all testimony. At this point, the case goes to the Board of Review members to deliberate amongst themselves and ask any questions of the attorney prior to making and voting on a Motion. He also recommended starting each case with a short, scripted disclaimer noting the Board of Review is required to uphold the assessor's value unless proven incorrect. Attorney Rossmeissl advised that we will be providing the Board with a script for next year's Board of Review to keep each case on track.

Manager Sturgell went through the history of the assessor department for Fox Crossing to understand how we got to the type of assessment method we currently provide. He provided a year-by-year history including type of assessment method, cost for the assessor department, and who provided assessment services dating back to 2010. The annual-interim assessment method has been used by the Village since 2019. He also provided a copy of the current contract with Accurate Appraisal to each Board Member for their information. The Board asked if the contract auto-renews at the end of the term. Attorney Rossmeissl advised the contract does not auto-renew and will need to be renegotiated in 2029 or the Board can choose to go out for proposal from other companies. Manager Sturgell advised eventually we will want to do a full revaluation to make sure all the data we have for the Village is accurate, but we are under no obligation to do it at any point as long as we stay within the 10% threshold as mandated by the State.

Attorney Rossmeissl advised we will have a group in-person training prior to the 2026 Board of Review to briefly go over today's topics and complete the required training for that year.

3. **Adjourn Workshop and Convene to Regularly Scheduled Village Board Meeting at 6:00 p.m.**
At 5:56 p.m., **MOTION:** Trustee Van Dyke, seconded by Trustee Swiertz to adjourn. Motion carried via voice vote.

Respectfully submitted,

Darla M. Salinas, CMC, WCMC
Village Clerk

Note: These minutes are not considered official until acted upon at an upcoming meeting; therefore, are subject to revision.