June 6, 1995

## Board of Review

The Board of Review members consisting of: James Huck, Town Board Chairman, Mark Kirschling, Town Board Supervisor, Michael Nett, Town Board Supervisor, Brenda Schneider, Town Clerk met at the town hall at 7:00 P.M., on June 6, 1995. Also present was William Huck the Town Assessor.

James Huck motioned to appoint Michael Nett as the Board of Review Chairman, seconded by Mark Kirschling. Motion carried.

The Assessor, William Huck will hold Open Book on Tuesday,

June 13, 1995, from 4:00-8:00 P.M.

James Huck motioned to adjourn the Board of Review until June 15, 1995 from 4:00-8:00 P.M. at the town hall, seconded by Mark Kirschling. Motion carried.

Dated: June 6, 1995

Attest. Orene

Brenda A. Schneider

Town of Taycheedah Board of Review was held on Thursday, June 15, 1995, at the town hall. Board of Review members were: James Huck, town chairman, Michael Nett and Mark Kirschling, town supervisors, and Brenda Schneider, town clerk. William Huck, town assessor was also present.

The first objector was James Bertram. He feels that his land is graded incorrectly based upon the way ASCS has classified it for Farmland Preservation purposes. The assessor showed the Board the classifications done during the re-appraisal in 1980. Both appraisals classified his farmland exactly the same. The Board voted to not change Jim Bertram's land classifications. The parcel's involved were: T20-16-18-10-15-001-00, T20-16-18-10-09-001-00, T20-16-18-10-14-001-00.

The last objector was Mary Stibbs. Mrs. Stibbs argued that the assessment on her home located at N8296 Sunset Drive, is too high. The parcel number is T20-16-18-99-SB-110-00. While evaluating the assessor's information, the Board discovered that a fishing shanty was inadvertently included on the improvements. The Board deducted \$100.00. The Board voted to leave the remainder of the Stibb's assessment the same. The assessment was changed from \$122,100.00 to \$122,000.00.

The Board of Review was tape recorded and is on file in the clerk's office.

Michael Nett motioned to adjourn the 1995 Board of Review, Jim Huck seconded. Motion carried.

Dated: June 20, 1995

Attest. Brenda a Schneider

Brenda A. Schneider Town Clerk The Board of Review met on Monday, June 10, 1996, at 7:15 P.M., at the town hall. Members present: Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Clerk Brenda A. Schneider, and Assessor William Huck.

Chairman James Huck called the meeting to order. Due to the non-completion of the 1996 Assessment Roll, Board of Review was adjourned until Thursday, June 27, 1996, at 4:00 P.M., at the Town Hall.

Dated: June 11, 1996

Attest.

Brenda A. Schneider Taycheedah Town Clerk

June 27, 1996

Reconvened Board of Review

1.

The Board of Review reconvened on Thursday, June 27th, at 4:00 P.M.. Members present were: James Huck, Mark Kirschling, Mike Nett, Clerk Brenda Schneider and Assessor Wm. Huck.

Clerk Brenda Schneider, swore in all Board of Review members.

Wm. Huck signed the Assessor's Affidavit in the 1996 Assessment Roll.

Jim Huck motioned to appoint Brenda Schneider chairman of the Board of Review, seconded by Mike Nett. Motion carried

No Objectors appeared before the Board of Review.

At 8:00 P.M., Brenda Schneider motioned to adjourn, seconded by Jim Huck. Motion carried.

Dated: July 1, 1996

Attest.

Brenda A. Schneider

A meeting of the Board of Review was held on Tuesday, May 13th, at 7:15 p.m., at the Taycheedah Town Hall. Members present were: Chairman James Huck, Supervisors Mike Nett and Mark Kirschling, Clerk Brenda Schneider and Assessor Wm. Huck.

The Chairman called the Board of Review to order.

The Assessor informed the Board that the assessment roll is not near completion therefore business cannot be completed at this time.

Mike Nett motioned to adjourn the Board of Review until after the assessment roll is complete, seconded by Mark Kirschling. Motion carried.

Dated: May 18, 1997

Attest.

Brenda A. Schneider

Town Clerk

Open Book

The Assessor, Wm. Huck, Sr., made an Open Book change to the following parcel:

T20-16-18-22-10-006 Bernie Gau Land 12,300 changed to Land 6,000.

July 16, 1997

Board of Review

1.

Board of Review was called to order by Chairman James Huck at 4:00 p.m., at the Taycheedah Town Hall. Members present: Chairman James Huck, Supervisors Mike Nett and Mark Kirschling, Clerk Brenda Schneider, and Assessor Wm. Huck, Sr..

Jim Huck motioned to appoint Mark Kirschling as Board of Review Chairman, seconded by Brenda Schneider. Motion carried.

Board of Review members did role call.

The Assessor's Affidavit was signed by Wm. Huck, and witnessed by Brenda Schneider.

The Board of Review did not receive any objectors.

Mark Kirschling motioned to adjourn, seconded by Brenda Schneider. Motion carried.

Board of Review adjourned at 8:00 p.m..

Dated: July 21, 1997

Attest.

Brenda A. Schneider Town Clerk

The Board of Review of the Town of Taycheedah met on Tuesday, June 9, 1998, at 7:15 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Board Chairman called the Board of Review to order.

The 1998 Assessment Roll has not been completed. The Board of Review will rescheduled for Wednesday, July 29th at 4:00 p.m., at the Town Hall.

Mike Nett motioned to adjourn, seconded by Jim Huck. Motion carried.

Dated: June 12, 1998

Attest. Brenda a. Dehreider

The Board of Review of the Town of Taycheedah met on Tuesday, June 9, 1998, at 7:15 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Board Chairman called the Board of Review to order.

The 1998 Assessment Roll has not been completed. The Board of Review will rescheduled for Wednesday, July 29th at 4:00 p.m., at the Town Hall.

Mike Nett motioned to adjourn, seconded by Jim Huck. Motion carried.

Dated: June 12, 1998

Attest.

Brenda A. Schneider Town Clerk

July 29, 1998

Board of Review

1.

The Board of Review of the Town of Taycheedah met on Wednesday, July 29th, 1998, at 4:00 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Chairman called the Board of Review to order.

The assessment roll is not yet completed. The Board of Review decided to reschedule the Board of Review to Tuesday, September 15th, at 7:15 p.m., at the Town Hall.

Mark Kirschling motioned to adjourn the Board of Review, seconded by Jim Huck. Motion carried.

Dated: August 2, 1998

Attest. Brenda a Dohnside Brenda A. Schneider

The Board of Review of the Town of Taycheedah met on Tuesday, June 9, 1998, at 7:15 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Board Chairman called the Board of Review to order.

The 1998 Assessment Roll has not been completed. The Board of Review will rescheduled for Wednesday, July 29th at 4:00 p.m., at the Town Hall.

Mike Nett motioned to adjourn, seconded by Jim Huck. Motion carried.

Dated: June 12, 1998

Attest.\_\_\_\_

Brenda A. Schneider Town Clerk

July 29, 1998

Board of Review

1.

The Board of Review of the Town of Taycheedah met on Wednesday, July 29th, 1998, at 4:00 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Chairman called the Board of Review to order.

The assessment roll is not yet completed. The Board of Review decided to reschedule the Board of Review to Tuesday, September 15th, at 7:15 p.m., at the Town Hall.

Mark Kirschling motioned to adjourn the Board of Review, seconded by Jim Huck. Motion carried.

Dated: August 2, 1998

Attest.

Brenda A. Schneider Town Clerk

September 15, 1998

Board of Review

1.

The Board of Review of the Town of Taycheedah met on Tuesday, September 15th, 1998, at 7:15 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Chairman called the Board of Review to order.

The assessment roll is not yet completed. The Board of Review decided to reschedule the Board of Review to Tuesday, October 13th, at 7:15 p.m., at the Town Hall.

Mike Nett motioned to adjourn the Board of Review, seconded by Jim Huck. Motion carried.

Dated: September 20, 1998

Attest.

Brenda A. Schneider Town Clerk

October 13, 1998

Board of Review

The Board of Review met yet again on Tuesday, October 13th, at 7:15 p.m., at the Town Hall. Members present were: Chairman Jim Huck, Supervisors Mark Kirschling and Mike Nett, Assessor Bill Huck. Absent was Clerk Brenda Schneider.

The Chairman called the Board of Review to order. Assessor still has not completed the assessment roll.

Jim Huck motioned to postpone the Board of Review to November 24th, 1998, from 4-8 p.m., at the Town Hall, seconded by Jim Huck. Motion carried.

Mike Nett motioned to adjourn, seconded Jim Huck. Motion carried.

Dated: October 15, 1998

Attest.

Brenda A. Schneider

Town Clerk

November 24, 1998

Board of Review

OPEN BOOK CHANGES

		OPEN BOOK	CHAN	NGES
T20-16-18-14-13-00	1-00	Joe Julka		
Land	Impro	v.	Total	
26,400	64,900	)	91,300	change to
26,400	75,700	)	102,10	00
T20-16-18-21-16-099-00 Jim Emerich				
Land	Improv	v.	Total	
-0-	-0-		-0-	change to
300	-0-		300	Ü

The Board of Review of the Town of Taycheedah met on Tuesday, June 9, 1998, at 7:15 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Board Chairman called the Board of Review to order.

The 1998 Assessment Roll has not been completed. The Board of Review will rescheduled for Wednesday, July 29th at 4:00 p.m., at the Town Hall.

Mike Nett motioned to adjourn, seconded by Jim Huck. Motion carried.

Dated: June 12, 1998

Attest.\_\_\_\_\_\_Brenda A. Schneider

Brenda A. Schneider Town Clerk

July 29, 1998

Board of Review

1.

The Board of Review of the Town of Taycheedah met on Wednesday, July 29th, 1998, at 4:00 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Chairman called the Board of Review to order.

The assessment roll is not yet completed. The Board of Review decided to reschedule the Board of Review to Tuesday, September 15th, at 7:15 p.m., at the Town Hall.

Mark Kirschling motioned to adjourn the Board of Review, seconded by Jim Huck. Motion carried.

Dated: August 2, 1998

Attest.

Brenda A. Schneider Town Clerk

September 15, 1998

Board of Review

1.

The Board of Review of the Town of Taycheedah met on Tuesday, September 15th, 1998, at 7:15 p.m., at the Town Hall. Members present were: Town Board Chairman James Huck, Supervisors Mark Kirschling and Mike Nett, Town Clerk Brenda Schneider, and Assessor William Huck.

The Town Chairman called the Board of Review to order.

The assessment roll is not yet completed. The Board of Review decided to reschedule the Board of Review to Tuesday, October 13th, at 7:15 p.m., at the Town Hall.

Mike Nett motioned to adjourn the Board of Review, seconded by Jim Huck. Motion carried.

Dated: September 20, 1998

Attest.

Brenda A. Schneider Town Clerk

October 13, 1998

Board of Review

The Board of Review met yet again on Tuesday, October 13th, at 7:15 p.m., at the Town Hall. Members present were: Chairman Jim Huck, Supervisors Mark Kirschling and Mike Nett, Assessor Bill Huck. Absent was Clerk Brenda Schneider.

The Chairman called the Board of Review to order. Assessor still has not completed the assessment roll.

Jim Huck motioned to postpone the Board of Review to November 24th, 1998, from 4-8 p.m., at the Town Hall, seconded by Jim Huck. Motion carried.

Mike Nett motioned to adjourn, seconded Jim Huck. Motion carried.

Dated: October 15, 1998

Attest.

Brenda A. Schneider

Town Clerk

November 24, 1998

Board of Review

# **OPEN BOOK CHANGES**

300

T20-16-18-14-13-001-00 Joe Julka

Land Improv. Total 26,400 64,900 91,300 change to 26,400 75,700 102,100 T20-16-18-21-16-099-00 Jim Emerich Land Improv. Total -0--()--0change to 300 -()-

The Chairman called the Board of Review to order. Jim Huck motioned to appoint Brenda Schneider as Board of Review Chairperson, seconded by Mike Nett. Motion carried.

The members of the Board of Review were sworn-in by Town Clerk Brenda Schneider.

At the conclusion of the Board of Review, no property owners objected and testified to the Board of Review.

Jim Huck motioned to adjourn the Board of Review, seconded by Mark Kirschling. Motion carried.

Dated: November 29, 1998

Attest

Brenda A. Schneider

The Town Board Chairman called the Board of Review to order. Geore Walker informed the Board of a Wis. Dept. of Revenue certification requirement for Board of Review 2000.

The 1999 Assessment Roll has not been completed due to the town-wide reassessment being done by Bowmar Appraisal, Inc.. The Board of Review will reconvene in 90 days.

Jim Huck to reconvene the Board of Review on Tuesday, September 14th, 7:15

p.m., seconded by Mike Colla

Jim Huck motioned to adjourn the Board of Review, seconded by Mike Colla. Motion carried..

Dated: June 12, 1999

Attest. Brende A Schneider

Brenda A. Schneider

The Town Board Chairman called the Board of Review to order. George Walker informed the Board of a Wis. Dept. of Revenue certification requirement for Board of Review 2000.

The 1999 Assessment Roll has not been completed due to the town-wide reassessment being done by Bowmar Appraisal, Inc.. The Board of Review will reconvene in 90 days.

Jim Huck to reconvene the Board of Review on Tuesday, September 14th, 7:15 p.m., seconded by Mike Colla

Jim Huck motioned to adjourn the Board of Review, seconded by Mike Colla. Motion carried..

Dated: June 12, 1999

Attest.

Brenda A. Schneider Town Clerk

September 14, 1999

Board of Review

1.

The 1999 Board of Review of the Town of Taycheedah, met on Tuesday, September 14, 1999, at 7:15 p.m., at the Taycheedah Town Hall. Members present were: Chairman James Huck, Supervisor Dan Freund, Clerk Brenda Schneider, and Assessor Bill Huck.

The Chairman called the meeting to order. The reassessment is approximately 90% complete.

Jim Huck motioned to adjourn the 1999 Board of Review until Thursday, November 4, 1999, from 4:00-8:00 p.m., seconded by Dan Freund. Motion carried (3-0).

Jim Huck motioned to adjourn the 1999 Board of Review, seconded by Brenda Schneider. Motion carried (3-0).

Dated: September 21, 1999

Brenda A. Schneider

The Town Board Chairman called the Board of Review to order. George Walker informed the Board of a Wis. Dept. of Revenue certification requirement for Board of Review 2000.

The 1999 Assessment Roll has not been completed due to the town-wide reassessment being done by Bowmar Appraisal, Inc.. The Board of Review will reconvene in 90 days.

Jim Huck to reconvene the Board of Review on Tuesday, September 14th, 7:15 p.m., seconded by Mike Colla

Jim Huck motioned to adjourn the Board of Review, seconded by Mike Colla. Motion carried...

	Dated: June 12, 1999
Attest.	
_	Brenda A. Schneider
	Town Clerk

September 14, 1999

Board of Review

1.

The 1999 Board of Review of the Town of Taycheedah, met on Tuesday, September 14, 1999, at 7:15 p.m., at the Taycheedah Town Hall. Members present were: Chairman James Huck, Supervisor Dan Freund, Clerk Brenda Schneider, and Assessor Bill Huck.

The Chairman called the meeting to order. The reassessment is approximately 90% complete.

Jim Huck motioned to adjourn the 1999 Board of Review until Thursday, November 4, 1999, from 4:00-8:00 p.m., seconded by Dan Freund. Motion carried (3-0).

Jim Huck motioned to adjourn the 1999 Board of Review, seconded by Brenda Schneider. Motion carried (3-0).

	Dated: September 21, 1999
Attest.	
_	Brenda A. Schneider
	Town Clerk

November 4, 1999

Board of Review

1.

The 1999 Town of Taycheedah Board of Review reconvened on Thursday, November 4<sup>th</sup>, 1999, at 4:00 p.m., at the Taycheedah Town Hall. Members present were: Chairman James Huck, Supervisor Mike Colla, Clerk Brenda Schneider and Assessor Bill Huck.

The Chairman called the Board of Review to order. Bowmar Appraisal has not completed the reassessment.

Jim Huck motioned to reconvene the Board of Review to November 30<sup>th</sup>, from 2:00-6:00 p.m., seconded by Mike Colla. Motion carried (3-0). Open Book is currently scheduled for November 16,17 & 18. Open Book dates will depend upon when Bowmar mails the notices to property owners.

Mike Colla motioned to close the Board of Review, seconded by Jim Huck. Motion carried (3-0).

	Dated: November 6,	1999
Attest.		

The Town Board Chairman called the Board of Review to order. George Walker informed the Board of a Wis. Dept. of Revenue certification requirement for Board of Review 2000.

The 1999 Assessment Roll has not been completed due to the town-wide reassessment being done by Bowmar Appraisal, Inc.. The Board of Review will reconvene in 90 days.

Jim Huck to reconvene the Board of Review on Tuesday, September 14th, 7:15 p.m., seconded by Mike Colla

Jim Huck motioned to adjourn the Board of Review, seconded by Mike Colla. Motion carried..

	Dated: June 12, 1999
Attest.	
_	Brenda A. Schneider
	Town Clerk

September 14, 1999

Board of Review

1.

The 1999 Board of Review of the Town of Taycheedah, met on Tuesday, September 14, 1999, at 7:15 p.m., at the Taycheedah Town Hall. Members present were: Chairman James Huck, Supervisor Dan Freund, Clerk Brenda Schneider, and Assessor Bill Huck.

The Chairman called the meeting to order. The reassessment is approximately 90% complete.

Jim Huck motioned to adjourn the 1999 Board of Review until Thursday, November 4, 1999, from 4:00-8:00 p.m., seconded by Dan Freund. Motion carried (3-0).

Jim Huck motioned to adjourn the 1999 Board of Review, seconded by Brenda Schneider. Motion carried (3-0).

	Dated: September 21, 1999	
Attest.		
	Brenda A. Schneider	
	Town Clerk	

November 4, 1999

Board of Review

1.

The 1999 Town of Taycheedah Board of Review reconvened on Thursday, November 4<sup>th</sup>, 1999, at 4:00 p.m., at the Taycheedah Town Hall. Members present were: Chairman James Huck, Supervisor Mike Colla, Clerk Brenda Schneider and Assessor Bill Huck.

The Chairman called the Board of Review to order. Bowmar Appraisal has not completed the reassessment.

Jim Huck motioned to reconvene the Board of Review to November 30<sup>th</sup>, from 2:00-6:00 p.m., seconded by Mike Colla. Motion carried (3-0). Open Book is currently scheduled for November 16,17 & 18. Open Book dates will depend upon when Bowmar mails the notices to property owners.

Mike Colla motioned to close the Board of Review, seconded by Jim Huck. Motion carried (3-0).

	Dated: November 6,	1999
Attest		

November 30, 1999

Board of Review

2.

The Board of Review of the Town of Taycheedah was conducted on November 30<sup>th</sup>, 1999, From 2:00 to 6:00 p.m., at the Town Hall. Members present were James Huck, Dan Freund, Mike Colla, Clerk Brenda Schneider, Assessor Wm. Huck and John Budouski of Bowmar Appraisal.

Dan Freund motioned to appoint Jim Huck as Board of Review Chairman. Jim Huck declined. Dan Freund motioned to appoint Mike Colla as Board of Review Chairman, seconded by Jim Huck. Motion carried (3-0).

Open Book changes have been made and the property owners were duly notified of adjustments. The Assessment Roll Certification was signed by Wm. Huck and John Budouski.

Dan Freund had to leave before deliberations took place. Deliberations were done after all property owners testified. The Board of Review decisions were incorporated after each property owners testimony in an effort to avoid confusion when reviewing the minutes.

- #1 T20-16-18-32-04-005-00---Jay Gilgenbach, property owner, Geoff Bares, real estate appraiser, Wm. Huck and John Budouski were sworn in. Assessed improvements were \$41,300, increased to \$92,200. Total assessed value of \$132,200. Independent appraisal done in 1998 was \$116,000. Assessor contended that the property was very salable at \$132,200. Jim Huck motioned that assessment remains unchanged. Motion died for lack of a second. Mike Colla motioned to reduce assessment to \$125,000. Motion died for lack of a second. Jim Huck motioned that assessment remains unchanged. Motion died for lack of a second. Mike Colla motioned to reduce the assessment to \$88,200, seconded by Brenda Schneider. Motion carried (2-1).
- #2 T20-16-18-13-07-001-00---Alphonse Schneider, property owner, Wm. Huck and John Budouski were sworn in. Assessed improvements were \$90,400, increased to \$137,000. Total assessed value of \$168,500. Built in 1860-1870. Has an old roof and needs tuck-pointing. Property owner feels it's worth \$75,000. A similar home nearby sold recently for \$83,500. Mike Colla motioned to reduce the assessment the assessment to \$120,000, seconded by Jim Huck. Motion carried (3-0).
- #3 <u>T20-16-18-21-15-020-00---Mitch Kahl</u>, property owner, Wm. Huck, and John Budouski were sworn in. Assessed improvements were \$0.00 increased to \$235,000, Open Book reduction to \$209,400. Total assessed value of \$232,400 after Open Book. Owner feels it's worth \$215,000 total. Owner carries \$225,000 worth of replacement insurance on the improvements. The assessors presented detail on four nearby, comparable properties. Building permit stated a Total construction cost of \$247,000. Mike Colla motioned to sustain the assessment at \$232,400, seconded by Jim Huck. Motion carried (3-0).
- #4 T20-16-18-99-DE-640-00, T20-16-18-99-DE-630-00, T20-16-18-99-DE-620-00, T20-16-18-99-DE-560-00, T20-16-18-99-DE-550-00, T20-16-18-99-DE-540-00---Delores Fett, property owner, Wm. Huck and John Budouski were sworn in. Mrs. Fett did not receive her Open Book changes on the lots. After review of the Open Book changes, Mrs. Fett had no further objections.
- #5 <u>T20-16-18-99-OA-190-00---Harry Jung</u>, property owner, Wm. Huck and John Budouski were sworn in. Assessed value of land was \$6500 increased to \$9700. Lot does not pass perc test and is not buildable. The lot would probably be sold with the house and lot next to it. Jim Huck motioned to sustain the assessment of \$153,000 total of both parcels, seconded by Brenda Schneider. Motion carried (2-1).
- #6 <u>T20-16-18-21-12-006-00---Alfrieda Meyer</u>, property owner, Wm. Huck and John Budouski were sworn in. Assessed value of land was \$21,400 increases to \$29,200. The lot is 3.89 acres. The owners stated the back lot is land-locked. Approximately 2 acres of the lot is currently being cropped. Mike Colla motion to reduce the land assessment to \$24,800, seconded by Brenda Schneider. Motion carried (3-0).
- #7 <u>T20-16-18-21-14-010-00---Carla & Tony Rieder</u>, property owners, Wm. Huck and John Budouski were sworn in. Assess value of improvements were \$129,900 increased to \$157,000. Owners

stated the home is only roughed-in. Assessor testified the assessment is based upon 75% complete. Mike Colla motioned to sustain the assessment at \$183,400 total, seconded by Jim Huck. Motion carried (3-0).

- #8 <u>T20-16-18-21-03-010-00---Tom Gribben</u>, property owner, Wm. Huck and John Budouski were sworn in. Assess value of improvements were \$142,800 increased to \$197,900. Home built in 1996, at a cost of \$195,000 total. Owner feels it probably wouldn't sell for \$200,000. Mike Colla motioned to sustain the assessment at \$227,900 total, seconded by Jim Huck. Motion carried. (3-0).
- #9 <u>T20-16-18-99-PE-030-00, Sharon Garrison,</u> property owner, Wm. Huck and John Budouski were sworn in. Assessed value of improvements were \$69,800 increased to \$124,800. A basic structure built in 1929, two additions since original construction. The home is of below-average construction. Mike Colla motioned to reduce the improvement assessment to \$120,000. Motion died for lack of a second. Jim Huck motioned to reduce the improvement assessment to \$124,800, seconded by Brenda Schneider. Motion carried (3-0).
- #10 <u>T20-16-18-99-WI-110-00—Harry Schmitz</u>, property owner, Wm. Huck and John Budouski were sworn in. Assessed value of improvements were \$50,600 increased to \$113,400. Home is located on a busy street, across from a gas station. Owner feels the home is worth \$125,000 total. Owner paid \$75,000 for the home in 1989. Assessor presented a number of comparable properties. Jim Huck motioned to sustain the assessment at \$199,200, seconded by Brenda Schneider. Motion carried. (3-0).
- #11 **T20-16-18-99-OA-090-00---Glen & Rose Verdigan,** property owners, Wm. Huck and John Budouski were sworn in. Assessed value of improvements were \$83,500 increased to \$122,500. Total value of \$142,000. Owner feels the property is worth a total of \$136,000. Assessor presented 3 comparable nearby properties. Appraiser stated Supreme Court decision found that a difference of opinion of +/- 12% is fair and equitable. Mike Colla motioned to reduce the assessment from \$122,500 to \$119,000, seconded by Jim Huck. Motion carried (3-0).
- #12 **T20-16-18-99-DE-180-00---Michael Born,** property owner, Wm. Huck and John Budouski were sworn in. Assessed value of land was \$25,000 increased to \$48,000, reduced to 46,500 during Open Book. Brenda Schneider motioned to reduce the assessment of land to \$46,000, Brenda Schneider rescinded the motion. Mike Colla motioned to reduce the assessment of land from \$46,500 to \$43,300. Motion died for lack of a second. Mike Colla motioned to sustain the assessment of land at \$46,500, seconded by Jim Huck. Motion carried (3-0).
- #13 <u>T20-15-18-02-07-003-00---Michael Paetzke</u>, property owner, Wm. Huck and John Budouski were sworn in. Assessment of improvements were \$33,600 increased to \$59,800. Home is a mobile home. Owner was denied a conventional loan on the structure. Independent appraisal from Badger State Inspection was \$3000 to remove the home. The home is a financial burden for the owner. Mike Colla motioned to reduce the improvement assessment from \$59,800 to \$33,400, seconded by Jim Huck. Motion carried (3-0).

Brenda Schneider motioned for final adjournment of the 1999 Board of Review, seconded by Mike Colla. Motion carried (3-0).

Attest Brenda A. Schneider

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Tuesday, June 6th, 2000, at 12:00 p.m., at the Town Hall. Members present were James Huck, Mike Colla, Dan Freund, and Wm. Huck.

The 2000 Assessment Roll is not complete.

Open Book will be conducted on June 29<sup>th</sup> from 3:00-5:00 p.m., at the Town Hall. Board of Review will be conducted on July 17<sup>th</sup> from 4:00-6:00 p.m., at the Town Hall.

Jim Huck motioned to adjourn the 2000 Board of Review, seconded by Mike Colla. Motion carried.

Attest Brexda Of Schneider

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Tuesday, June 6<sup>th</sup>, 2000, at 12:00 p.m., at the Town Hail. Members present were James Huck, Mike Colla, Dan Freund, and Wm. Huck.

The 2000 Assessment Roll is not complete.

Open Book will be conducted on June 29<sup>th</sup> from 3:00-5:00 p.m., at the Town Hall. Board of Review will be conducted on July 17<sup>th</sup> from 4:00-6:00 p.m., at the Town Hall.

Jim Huck motioned to adjourn the 2000 Board of Review, seconded by Mike Colla. Motion carried.

Attest

Brenda A. Schneider Town Clerk

July 17<sup>th</sup>, 2000

Board of Review

The 2000 Board of Review reconvened on July 17<sup>th</sup>, at 4:00 p.m., at the Town Hall. Members present were James Huck, Dan Freund, Brenda Schneider and Wm. Huck.

Jim Huck motioned to appoint Brenda Schneider Chairperson of the Board of Review, seconded by Dan Freund. Motion carried.

Open Book was conducted on June 29<sup>th</sup>, from 3:00-5:00 p.m.. Notice of Changes were mailed on June 14<sup>th</sup>. Brenda Schneider has satisfied the Board of Review certification on Aug. 19<sup>th</sup>, 1999, February 10<sup>th</sup>, 2000 and July 11<sup>th</sup>, 2000.

There were no pre-scheduled Board of Review hearings.

Jim Huck motioned to adjourn of the 2000 Board of Review at 6:00 p.m., seconded by Brenda Schneider. Motion carried (2-0).

Brenda Schneider motioned to reconvene the 2000 Board of Review on August 8<sup>th</sup>, at 7:15 p.m., at the Town Hall, in order to allow a minimum of 15 days after receipt of the Open Book Notice of Changes, seconded by Jim Huck. Motion carried. (2-0).

Attest Bruda Q Jakreeder

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Tuesday, June 6<sup>th</sup>, 2000, at 12:00 p.m., at the Town Hall. Members present were James Huck, Mike Colla, Dan Freund, and Wm. Huck.

The 2000 Assessment Roll is not complete.

Open Book will be conducted on June 29<sup>th</sup> from 3:00-5:00 p.m., at the Town Hall. Board of Review will be conducted on July 17<sup>th</sup> from 4:00-6:00 p.m., at the Town Hall.

Jim Huck motioned to adjourn the 2000 Board of Review, seconded by Mike Colla. Motion carried.

Attest

Brenda A. Schneider Town Clerk

July 17<sup>th</sup>, 2000

Board of Review

The 2000 Board of Review reconvened on July 17<sup>th</sup>, at 4:00 p.m., at the Town Hall. Members present were James Huck, Dan Freund, Brenda Schneider and Wm. Huck.

Jim Huck motioned to appoint Brenda Schneider Chairperson of the Board of Review, seconded by Dan Freund. Motion carried.

Open Book was conducted on June 29<sup>th</sup>, from 3:00-5:00 p.m.. Notice of Changes were mailed on June 14<sup>th</sup>. Brenda Schneider has satisfied the Board of Review certification on Aug. 19<sup>th</sup>, 1999, February 10<sup>th</sup>, 2000 and July 11<sup>th</sup>, 2000.

There were no pre-scheduled Board of Review hearings.

Jim Huck motioned to adjourn of the 2000 Board of Review at 6:00 p.m., seconded by Brenda Schneider. Motion carried (2-0).

Brenda Schneider motioned to reconvene the 2000 Board of Review on August 8<sup>th</sup>, at 7:15 p.m., at the Town Hall, in order to allow a minimum of 15 days after receipt of the Open Book Notice of Changes, seconded by Jim Huck. Motion carried. (2-0).

Attest

Brenda A. Schneider Town Clerk

August 8th, 2000

Board of Review

The Town of Taycheedah 2000 Board of Review reconvened on Tuesday, August 8<sup>th</sup>, at 7:15 p.m., at the Town Hall for the purpose of finalizing the Board of Review. Members present were Jim Huck, Dan Freund, Brenda Schneider and Wm. Huck.

Open Book Notice of Changes were mailed on July 19<sup>th</sup>. Thereby meeting the minimum of 15 days.

Jim Huck motion for final adjournment of the 2000 Board of Review, seconded by Dan Freund. Motion carried (4-0).

Srevola Velkeraler
Brenda A. Schneider

The Town of Taycheedah Board of Review met on Tuesday, May 15<sup>th</sup>, 2001, at 6:30 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, Bill Huck and Brenda Schneider. The 2001 Assessment Roll is not complete.

Open Book will be conducted on June 7<sup>th</sup> from 3:00-5:00 p.m., at the Town Hall. Board of Review will be conducted on June 26<sup>th</sup> from 4:00-6:00 p.m., at the Town Hall.

Jerry Guelig motioned to adjourn the 2001 Board of Review, seconded by Tim Simon. Motion carried.

Attest\_\_\_\_\_\_Brenda A. Schneider

Town Clerk

June 26th, 2001

Board of Review

The Town of Taycheedah Board of Review met on Tuesday, June 26<sup>th</sup>, 2001, at 4:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, Bill Huck and Brenda Schneider.

Notices of Change were mailed on June 1<sup>st</sup>. Open Book was held on June 7<sup>th</sup> and the three notices of Change were mailed on June 8<sup>th</sup>. Bill Huck and Brenda Schneider corrected an assessment error by transferring an improvement for one parcel to the correct one. Bill Huck will mail the Notice of Change to the two property owners. Brenda Schneider meets the Board of Review certification requirement. Bill Huck signed the Assessor's Affidavit in the 2001 Assessment Roll.

Town Chairman Jerry Guelig called the 2001 Board of Review to order. Brenda Schneider administered the oath of office.

Tim Simon motioned to appoint Jerry Guelig as Board of Review Chairperson, seconded by Ann Simon. Motion carried,

No objectors had prescheduled appointments before the Board of Review. No objectors appeared before the Board of Review.

At 6:05, Jerry Guelig motioned to adjourn the Board of Review to July 17<sup>th</sup>, at 7:15 p.m., for final adjournment, seconded by Tim Simon. Motion carried.

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Tuesday, May 15<sup>th</sup>, 2001, at 6:30 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, Bill Huck and Brenda Schneider. The 2001 Assessment Roll is not complete.

Open Book will be conducted on June 7<sup>th</sup> from 3:00-5:00 p.m., at the Town Hall. Board of Review will be conducted on June 26<sup>th</sup> from 4:00-6:00 p.m., at the Town Hall.

Jerry Guelig motioned to adjourn the 2001 Board of Review, seconded by Tim Simon. Motion carried.

Attest

Brenda A. Schneider Town Clerk

June 26th, 2001

Board of Review

The Town of Taycheedah Board of Review met on Tuesday, June 26<sup>th</sup>, 2001, at 4:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, Bill Huck and Brenda Schneider.

Notices of Change were mailed on June 1<sup>st</sup>. Open Book was held on June 7<sup>th</sup> and the three notices of Change were mailed on June 8<sup>th</sup>. Bill Huck and Brenda Schneider corrected an assessment error by transferring an improvement for one parcel to the correct one. Bill Huck will mail the Notice of Change to the two property owners. Brenda Schneider meets the Board of Review certification requirement. Bill Huck signed the Assessor's Affidavit in the 2001 Assessment Roll.

Town Chairman Jerry Guelig called the 2001 Board of Review to order. Brenda Schneider administered the oath of office.

Tim Simon motioned to appoint Jerry Guelig as Board of Review Chairperson, seconded by Ann Simon. Motion carried.

No objectors had prescheduled appointments before the Board of Review. No objectors appeared before the Board of Review.

At 6:05, Jerry Guelig motioned to adjourn the Board of Review to July 17<sup>th</sup>, at 7:15 p.m., for final adjournment, seconded by Tim Simon. Motion carried.

Attest

Brenda A. Schneider Town Clerk

July 17th, 2001

Board of Review

1.

The Town of Taycheedah Board of Review met on Tuesday, July 17<sup>th</sup>, 2001, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, and Brenda Schneider.

Chairman Guelig called the final session of the 2001 Board of Review to order. Notice of Change notices were mailed on July 27<sup>th</sup>, to the two affected property owners. No further objections were to be heard.

Ann Simon motioned to adjourn the 2001 Board of Review, seconded by Tim Simon. Motion carried.

Attest Brenda A. Schneider, Clerk

The Town of Taycheedah Board of Review met on Tuesday, June 11<sup>th</sup>, 2002, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, Bill Huck and Brenda Schneider. The 2002 Assessment Roll is not complete.

Open Book will be conducted on July 11<sup>th</sup> from 9:00-11:00 a.m., at the Town Hall. Board of Review will be conducted on August 1<sup>st</sup> from 4:00-6:00 p.m., at the Town Hall.

Jerry Guelig motioned to adjourn the 2002 Board of Review, seconded by Ann Simon. Motion carried (3-0).

Attest Brenda A. Schneider

Brenda A. Schneider

# RESOLUTION CONSENTING TO ADMISSION OF JOHNSBURG SANITARY DISTRICT OF THE TOWN OF TAYCHEEDAH AS A PARTY TO THE 2000 WASTEWATER AGREEMENT

## TOWN OF TAYCHEEDAH

#### **RECITALS**

WHEREAS, the Town is a party to the 2000 Wastewater Agreement ("the Agreement") between the Sewer User's Group Tributary to the City of Fond du Lac Regional Wastewater Treatment Facility ("the OSG") and the City of Fond du Lac; and

WHEREAS, the Johnsburg Sanitary District ("Johnsburg") has previously been admitted as a member of the OSG and has requested that it be admitted as a Party to the Agreement; and

WHEREAS, the Town of Taycheedah has previously purchased capacity in the Shared Regional Facilities that will be purchased and used by Johnsburg; and

WHEREAS, the admission of Johnsburg as a Party to the Agreement will not adversely affect any current Parties to the Agreement, Shared Sewers or the Shared Regional Facilities; and

WHEREAS, Johnsburg meets the criteria under the Agreement for admission of a new Party, subject only to the consent and approval of current Parties;

## RESOLVED

The Town consents to and approves the admission of the Johnsburg Sanitary District as a Party to the 2000 Wastewater Agreement.

Adopted this \_\_\_\_\_\_\_\_, 2002.

Town of Taycheedah Town Board, by:

Attest:

Town Clerk

Brenda Dednister

The Town of Taycheedah Board of Review met on Tuesday, June 11th, 2002, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Ann Simon, Bill Huck and Brenda Schneider. The 2002 Assessment Roll is not complete.

Open Book will be conducted on July  $11^{\text{th}}$  from 9:00-11:00 a.m., at the Town Hall. Board of Review will be conducted on August 1<sup>st</sup> from 4:00-6:00 p.m., at the Town Hall.

Jerry Guelig motioned to adjourn the 2002 Board of Review, seconded by Ann Simon. Motion carried (3-0).

Attest

Brenda A. Schneider Town Clerk

August 1<sup>st</sup>, 2002

Board of Review

1.

The Town of Taycheedah Board of Review met on Thursday, August 1st, 2002, at 4:00 p.m., at the Town Hall. Members present were Tim Simon, Ann Simon, Assessor Bill Huck and Clerk Brenda Schneider. Jerry Guelig was absent.

The Board of Review was called to order.

Ann Simon nominated Tim Simon as Board of Review Chairman, seconded by Brenda Schneider. Motion carried (3-0).

Brenda Schneider completed Board of Review re-certification on March 8th, 2002.

The Assessor mailed Change of Assessment Notices on June 25th, 2002.

The Assessor conducted Open Book on July 11th, 2002 from 9:00 a.m. to 11:00 a.m.

One Open Book change was made. The Change of Assessment Notice was mailed on July 12th, 2002.

No objectors had pre-scheduled a hearing. No walk-in objectors appeared during the Board of Review.

Tim Simon motioned to adjourn the 2002 Board of Review at 6:00 p.m., seconded by Ann Simon. Motion carried (3-0).

Attest: Brenda A. Schneider

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Monday, June 9<sup>th</sup>, 2003, at 7:20 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, Jim Bertram, Bill Huck and Brenda Schneider. Ann Simon was absent.

The 2003 Assessment Roll is not complete.

Board of Review will be conducted on July 31<sup>st</sup>, 2003 from 4:00 p.m., at the Town Hall. Jerry Guelig motioned to adjourn the 2003 Board of Review, seconded by Jim Bertram. Motion carried (5-0-1 absent).

Attest Stynda Schreider

Brenda A. Schneider

Town Clerk

July 31st, 2003

#### Board of Review

The Town of Taycheedah Board of Review met on Thursday, July 31<sup>st</sup>, 2003, at 4:00 p.m., at the Town Hall. Members present were Tim Simon, Mike Wirtz, Jim Bertram and Brenda Schneider. Also present was Assessor Bill Huck. Jerry Guelig and Ann Simon were absent.

Notices of Change in Assessment were mailed on June 30th, 2003.

Open Book was conducted on July 14<sup>th</sup>, 2003. Notices of Change in Assessment due to the Open Book were mailed July 15<sup>th</sup>, 2003. An additional Open Book change was made to Personal Property #T2000100, Arc Wireless Operating, from \$28,100 to \$4,300.

Tim Simon nominated Jim Bertram as Board of Review Chairman, seconded by Mike Wirtz. Nomination carried (4-0-2 absent).

The Clerk did not receive any requests for appointments before the Board of Review. No property owners filed objections during the Board of Review.

Brenda Schneider motioned to adjourn the 2003 Board of Review at 6:00 p.m., seconded by Tim Simon. Motion carried (4-0-2 absent).

Attest Brenda A. Schneider

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Wednesday, June 2<sup>nd</sup>, 2004, at 8:25 a.m., at the Town Hall. Members present were Tim Simon, Mike Wirtz, John Abler, Bill Huck and Brenda Schneider. Jerry Guelig and Jim Bertram were absent.

The 2004 Assessment Roll is not complete.

Board of Review will be conducted on July 29<sup>th</sup>, 2004 from 5:00-7:00 p.m., at the Town Hall. Mike Wirtz motioned to adjourn the 2004 Board of Review, seconded by John Abler. Motion carried (4-0-2 absent).

Attest Brenda A. Schneider

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Wednesday, June 2<sup>nd</sup>, 2004, at 8:25 a.m., at the Town Hall. Members present were Tim Simon, Mike Wirtz, John Abler, Bill Huck and Brenda Schneider. Jerry Guelig and Jim Bertram were absent.

The 2004 Assessment Roll is not complete.

Board of Review will be conducted on July 29th, 2004 from 5:00-7:00 p.m., at the Town Hall.

Mike Wirtz motioned to adjourn the 2004 Board of Review, seconded by John Abler. Motion carried (4-0-2 absent).

Attest\_\_\_\_\_\_Brenda A. Schneider
Town Clerk

July 29th, 2004

Board of Review

1.

The Town of Taycheedah Board of Review met on Thursday, July 29<sup>th</sup>, 2004, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram, Brenda Schneider. Also present was the Town's Assessor Bill Huck.

Tim Simon nominated Jerry Guelig as Board of Review Chairman, seconded by Mike Wirtz. Nomination carried (6-0).

Jim Bertram, Mike Wirtz and Brenda Schneider met the requirement of Board of Review certification on February 19<sup>th</sup>, 2004.

Notices of Assessment were mailed on June 28th, 2004.

Bill Huck signed the Assessor's Affidavit.

### Sue Haag and Assessor Bill Huck were sworn in. T20-16-18-17-14-012-00

Sue Ann Haag's testimony:

- The lot is along a drainage ditch.
- They paid \$5000.00 for the lot last year.
- They bought the lot to protect their view and to act as a buffer from possible future development.
- The lot is 60 ft. wide and does not comply with Shoreland Zoning.
- Shoreland Zoning will not allow a garage to be built on the lot.

#### Bill Huck's testimony:

• The purchase price was \$5000.00. Assessed value is currently 85% which equates to \$4200.00

### Agnes M. Malson and Bill Huck were sworn in. T20-16-18-17-14-014-00

Agnes Malson's testimony:

- She considers the land farmland.
- The lot is not buildable.
- The lot is along a drainage ditch.
- She bought the lot as a buffer along the Fife farm.

## Bill Huck's testimony:

• The purchase price was \$5000.00. Assessed value is currently 85% which equates

#### Nate Sesing and Bill Huck were sworn in. T20-15-18-02-15-002-00

Nate Sesing's testimony:

- The property was appraised on 9/10/03 for \$137,000.00.
- He paid \$115,000.00.
- A barn and three silos were removed in late 2003.
- The parcel is 5 acres.

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#### Bill Huck's testimony:

- The sale was not an arms-length transaction. The seller sold 40 acres with the buildings to Bill Sesing. Bill Sesing split the parcel. He sold 5 acres and the buildings to Nate and 35 acres to Wood.
- The Assessor presented three comparable sales.
- The removal of the barn and silos could decrease the assessment by \$10,100.00

Mark Kirschling and Bill Huck were sworn in. T20-16-18-20-16-005-00

## Mark Kirschling's testimony:

- Goeffrey Bares completed an appraisal on 10/17/03. The appraisal was done due to divorce.
- The assessed value is \$186,900.00 or \$219,000.00 fair market value. The appraisal is \$190,000.00 fair market value.

#### Bill Huck's testimony:

• The structure is insured for \$188,000.00.

Bill Huck, Assessor, requests the Board of Review correct the personal property assessment of Jack's Lawn Care from \$10,000.00 to \$7,600.00. Mr. Braatz did not submit his form timely.

Board of Review deliberations and determinations:

#### Sue Ann Haag's property:

- It is not the only 60 ft. lot assessed at \$4200.00 in the area.
- The drainage ditch may be altered or removed in the future.
- She paid \$5000.00 for the lot.
- The seller rendered the lot unbuildable by splitting it down to 60 feet.
- The Town's ordinance would allow a structure to be constructed on the lot.

John Abler motioned to sustain the assessment, seconded by Jim Bertram. Motion carried (6-0).

#### Agnes Malson's property:

- It is not the only 60 ft. lot assessed at \$4200.00 in the area.
- The drainage ditch may be altered or removed in the future.
- She paid \$5000.00 for the lot.
- The seller rendered the lot unbuildable by splitting it down to 60 feet.
- The Town's ordinance would allow a structure to be constructed on the lot.

John Abler motioned to sustain the assessment, seconded by Jim Bertram. Motion carried (6-0).

#### Nate Sesing's property:

• The barn and silos were removed before Jan. 1, 2004.

Jerry Guelig motioned to reduce the assessment of improvements by \$10,100.00, seconded by Mike Wirtz. Motion carried (6-0).

#### Mark Kirschling's property:

• The structure is insured for \$188,000.00

Mike Wirtz motioned to sustain the assessment, seconded by Tim Simon. Motion carried (6-0).

#### Jack's Lawn Care personal property:

Tim Simon motioned to correct Jack Braatz's personal property assessment by reducing to \$7600.00, seconded by Jim Bertram. Motion carried (6-0).

Jerry Guelig motioned to adjourn to August 9<sup>th</sup>, at 7:15 p.m. in order to allow time for the objectors to receive their notification of the Board of Review's determination, seconded by Mike Wirtz. Motion carried (6-0).

Attest: Brenda Q Schneider

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Wednesday, June 2<sup>nd</sup>, 2004, at 8:25 a.m., at the Town Hall. Members present were Tim Simon, Mike Wirtz, John Abler, Bill Huck and Brenda Schneider. Jerry Guelig and Jim Bertram were absent.

The 2004 Assessment Roll is not complete.

Board of Review will be conducted on July 29th, 2004 from 5:00-7:00 p.m., at the Town Hall.

Mike Wirtz motioned to adjourn the 2004 Board of Review, seconded by John Abler. Motion carried (4-0-2 absent).

Attest		
	Brenda A. Schneider	
	Town Clerk	

July 29th, 2004

Board of Review

1.

The Town of Taycheedah Board of Review met on Thursday, July 29<sup>th</sup>, 2004, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram, Brenda Schneider. Also present was the Town's Assessor Bill Huck.

Tim Simon nominated Jerry Guelig as Board of Review Chairman, seconded by Mike Wirtz. Nomination carried (6-0).

Jim Bertram, Mike Wirtz and Brenda Schneider met the requirement of Board of Review certification on February 19<sup>th</sup>, 2004.

Notices of Assessment were mailed on June 28th, 2004.

Bill Huck signed the Assessor's Affidavit.

## Sue Haag and Assessor Bill Huck were sworn in. T20-16-18-17-14-012-00

Sue Ann Haag's testimony:

- The lot is along a drainage ditch.
- They paid \$5000.00 for the lot last year.
- They bought the lot to protect their view and to act as a buffer from possible future development.
- The lot is 60 ft. wide and does not comply with Shoreland Zoning.
- Shoreland Zoning will not allow a garage to be built on the lot.

#### Bill Huck's testimony:

• The purchase price was \$5000.00. Assessed value is currently 85% which equates to \$4200.00

#### Agnes M. Malson and Bill Huck were sworn in. T20-16-18-17-14-014-00

Agnes Malson's testimony:

- She considers the land farmland.
- The lot is not buildable.
- The lot is along a drainage ditch.
- She bought the lot as a buffer along the Fife farm.

## Bill Huck's testimony:

The purchase price was \$5000.00. Assessed value is currently 85% which equates to \$4200.00

# Nate Sesing and Bill Huck were sworn in, T20-15-18-02-15-002-00

Nate Sesing's testimony:

- The property was appraised on 9/10/03 for \$137,000.00.
- He paid \$115,000.00.

- A barn and three silos were removed in late 2003.
- The parcel is 5 acres.

#### Bill Huck's testimony:

- The sale was not an arms-length transaction. The seller sold 40 acres with the buildings to Bill Sesing. Bill Sesing split the parcel. He sold 5 acres and the buildings to Nate and 35 acres to Wood.
- The Assessor presented three comparable sales.
- The removal of the barn and silos could decrease the assessment by \$10,100.00

Mark Kirschling and Bill Huck were sworn in. T20-16-18-20-16-005-00

### Mark Kirschling's testimony:

- Goeffrey Bares completed an appraisal on 10/17/03. The appraisal was done due to divorce.
- The assessed value is \$186,900.00 or \$219,000.00 fair market value. The appraisal is \$190,000.00 fair market value.

## Bill Huck's testimony:

• The structure is insured for \$188,000.00.

Bill Huck, Assessor, requests the Board of Review correct the personal property assessment of Jack's Lawn Care from \$10,000.00 to \$7,600.00. Mr. Braatz did not submit his form timely.

Board of Review deliberations and determinations:

## Sue Ann Haag's property:

- It is not the only 60 ft. lot assessed at \$4200.00 in the area.
- The drainage ditch may be altered or removed in the future.
- She paid \$5000.00 for the lot.
- The seller rendered the lot unbuildable by splitting it down to 60 feet.
- The Town's ordinance would allow a structure to be constructed on the lot.

John Abler motioned to sustain the assessment, seconded by Jim Bertram. Motion carried (6-0).

#### Agnes Malson's property:

- It is not the only 60 ft. lot assessed at \$4200.00 in the area.
- The drainage ditch may be altered or removed in the future.
- She paid \$5000.00 for the lot.
- The seller rendered the lot unbuildable by splitting it down to 60 feet.
- The Town's ordinance would allow a structure to be constructed on the lot.

John Abler motioned to sustain the assessment, seconded by Jim Bertram. Motion carried (6-0).

## Nate Sesing's property:

• The barn and silos were removed before Jan. 1, 2004.

Jerry Guelig motioned to reduce the assessment of improvements by \$10,100.00, seconded by Mike Wirtz. Motion carried (6-0).

# Mark Kirschling's property:

• The structure is insured for \$188,000.00

Mike Wirtz motioned to sustain the assessment, seconded by Tim Simon. Motion carried (6-0).

## Jack's Lawn Care personal property:

Tim Simon motioned to correct Jack Braatz's personal property assessment by reducing to \$7600.00, seconded by Jim Bertram. Motion carried (6-0).

Jerry Guelig motioned to adjourn to August 9<sup>th</sup>, at 7:15 p.m. in order to allow time for the objectors to receive their notification of the Board of Review's determination, seconded by Mike Wirtz. Motion carried (6-0).

Attest:		
	Brenda A. Schneider	
	Town Clerk	

August 9th, 2004

Board of Review

1.

The Town of Taycheedah Board of Review met on Monday, August 9<sup>th</sup>, 2004, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram, and Brenda Schneider. Also present was the Town's Assessor Bill Huck.

The Board of Review Chairman Jerry Guelig called the 2004 Board of Review to order.

All four of the objectors that appeared before the Board of Review on July 29<sup>th</sup> have received their notice of determination of the Board of Review. Therefore, all business of the Board of Review has now been completed.

Mike Wirtz motioned to declare the all business of the 2004 Board of Review complete, seconded by Jim Bertram. Motion carried (6-0).

Brenda Schneider motioned to declare the final adjournment of the 2004 Board of Review, seconded by Jim Bertram. Motion carried (6-0).

Attest 🖔

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Wednesday, June 1st, 2005, at 8:00 a.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram, Bill Huck and Brenda Schneider.

The 2005 Assessment Roll is not complete. Jim Bertram motioned to adjourn the 2005 Board of Review to June  $27^{th}$ , 2005 from 5:00-7:00 p.m., seconded by Mike Wirtz. Motion carried (6-0).

Jerry Guelig motioned to adjourn, seconded by Tim Simon. Motion carried (6-0)

The Town of Taycheedah Board of Review met on Wednesday, June 1<sup>st</sup>, 2005, at 8:00 a.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram, Bill Huck and Brenda Schneider.

The 2005 Assessment Roll is not complete.

Jim Bertram motioned to adjourn the 2005 Board of Review to June 27<sup>th</sup>, 2005 from 5:00-7:00 p.m., seconded by Mike Wirtz. Motion carried (6-0).

Jerry Guelig motioned to adjourn, seconded by Tim Simon. Motion carried (6-0)

Attest

Brenda A. Schneider Town Clerk

June 27<sup>th</sup>, 2005

Board of Review

The 2005 Town of Taycheedah Board of Review re-convened on Monday, June 27<sup>th</sup>, 2005, from 5:00-7:00 p.m., at the Town Hall. Members present were John Abler, Jim Bertram, Tim Simon and Brenda Schneider. Also present was Assessor Bill Huck. Members absent were Jerry Guelig and Mike Wirtz.

The Assessor signed the Assessor's Affidavit.

Jim Bertram and Brenda Schneider were certified for Board of Review on February 19<sup>th</sup>, 2004. Notices of Change in Assessment were mailed on May 19<sup>th</sup>, 2005. The Assessor conducted the Open Book session on June 6<sup>th</sup>, 2005, from 9:00-11:00 a.m.. Open Book changes were mailed June 7<sup>th</sup>, 2005.

Tim Simon nominated Brenda Schneider as Chairperson of the Board of Review, seconded by John Abler. No other nominations were heard. Jim Bertram motioned to close nominations, seconded by Tim Simon. Motion carried (5-0-2 absent).

No one pre-scheduled an appointment with the Clerk prior to Board of Review. No one appeared to object to their assessment during Board of Review.

Jim Bertram motioned to adjourn the 2005 Board of Review at 7:02 p.m., seconded by John Abler. Motion carried (5-0-2 absent).

ttest: Nexda

The Town of Taycheedah Board of Review met on Monday, May 15<sup>th</sup>, 2006, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Assessor Bill Huck was absent.

The 2006 Assessment Roll is not complete due to the reassessment..

Mike Wirtz motioned to adjourn the 2006 Board of Review to August 14<sup>th</sup>, 2006 at 7:15 p.m., seconded by Jim Bertram. Motion carried (6-0).

Jerry Guelig motioned to adjourn at 5:02 p.m., seconded by John Abler. Motion carried (6-0)

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Monday, May 15th, 2006, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Assessor Bill Huck was absent.

The 2006 Assessment Roll is not complete due to the reassessment..

Mike Wirtz motioned to adjourn the 2006 Board of Review to August 14th, 2006 at 7:15 p.m., seconded by Jim Bertram. Motion carried (6-0).

Jerry Guelig motioned to adjourn at 5:02 p.m., seconded by John Abler. Motion carried (6-0)

Attest

Brenda A. Schneider Town Clerk

August 14th, 2006

Board of Review

1.

The Town of Taycheedah Board of Review met on Monday, August 14th, 2006, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Tim Simon was absent. Also present was Assessor Bill Huck.

The 2006 Assessment Roll is not complete due to the reassessment.

Open Book will be conducted on September 27th and 28th. Board of Review will be on October 19<sup>th</sup>, from 6:00-8:00 p.m.

Jim Bertram motioned to adjourn the Board of Review to October 19th at 6:00 p.m., seconded by Mike Wirtz. Motion carried (5-0-1 absent).

Attest Brenda A Schreider

The Town of Taycheedah Board of Review met on Monday, May 15<sup>th</sup>, 2006, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Assessor Bill Huck was absent.

The 2006 Assessment Roll is not complete due to the reassessment..

Mike Wirtz motioned to adjourn the 2006 Board of Review to August 14<sup>th</sup>, 2006 at 7:15 p.m., seconded by Jim Bertram. Motion carried (6-0).

Jerry Guelig motioned to adjourn at 5:02 p.m., seconded by John Abler. Motion carried (6-0)

Attest\_\_\_\_\_\_Brenda A. Schneider
Town Clerk

August 14th, 2006

Board of Review

1.

The Town of Taycheedah Board of Review met on Monday, August 14<sup>th</sup>, 2006, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Tim Simon was absent. Also present was Assessor Bill Huck.

The 2006 Assessment Roll is not complete due to the reassessment.

Open Book will be conducted on September 27<sup>th</sup> and 28<sup>th</sup>. Board of Review will be on October 19<sup>th</sup>, from 6:00-8:00 p.m.

Jim Bertram motioned to adjourn the Board of Review to October 19<sup>th</sup> at 6:00 p.m., seconded by Mike Wirtz. Motion carried (5-0-1 absent).

Attest\_\_\_

Brenda A. Schneider Town Clerk

October 19th, 2006

Board of Review

1.

The Town of Taycheedah Board of Review met on Thursday, October 19<sup>th</sup>, 2006, at 6:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Also present were the Town's Assessor William J. Huck, Sr. and John Bodouski, Bowmar Appraisal, Inc.

Town Chairman Jerry Guelig called the Board of Review to order at 6:06 p.m.

Jim Bertram nominated Jerry Guelig as Board of Review Chairman, seconded by Tim Simon. Nomination carried (6-0).

Jerry Guelig nominated Jim Bertram as Vice Chairman of the Board of Review, seconded by Tim Simon. Nomination carried (6-0).

Jim Bertram and Brenda Schneider met the requirement of Board of Review certification on March  $24^{th}$ , 2006.

Notices of Assessment were mailed September 18<sup>th</sup>, 2006. Open Book changes were mailed. The 2006 Assessment Roll was received and William Huck signed the Assessor's Affidavit.

## **OBJECTIONS:**

T20-16-18-99-WI-040-00

N7462 Winnebago Drive

Land: \$112,500

Improvements: \$247,500

Total: \$360,000

Raymond Avery, Assessor William J. Huck, Sr. and John Bodouski, Bowmar Appraisal, Inc. were sworn in.

## Raymond Avery's testimony:

- Nation-wide decline in the real estate market.
- Nearby property sold approx. \$100,000 over assessment.
- Question #5-Please state your opinion of the fair market value of the property as of January 1 was not answered. Mr. Avery's verbal response was \$223,300-the assessed value from 1999.

## William Huck and John Bodouski's testimony:

- N9020 Welling Beach Road-2,900 sq. ft- sold for \$386,000
- N8692 Sylvan Bay-2,700 sq. ft- sold for \$395,000

T20-16-18-20-15-004-00

W4204 Kiekhaefer Parkway

Land: \$65,500

Land: \$36,000

Improvements: \$269,200

Total: \$334,200

T20-16-18-29-02-002-00

Improvements: \$0

Total: \$36,000

# Pam Barthuly, Jorg Becker, Geoffrey Bares, William J. Huck, Sr. and John Bodouski were sworn in.

## Ms. Barthuly's testimony:

- She objects to the assessments on both parcels.
- She disputed Bowmar Appraisal's comparables.
- She believes there is a math error regarding the average annual increase which overstated the value by \$60,000.
- They purchased the property in 2002 for \$264,000.
- The property was vacant for some time before they purchased it.
- The appraiser did not see the inside of the house.
- She verbally listed several defects and repairs needed.
- Question #9d-How much and what type of fire insurance is carried on the property? Ms. Barthuly's verbal response was \$370,000; which was recently increased to \$438,000

## Mr. Geoffrey Bares' testimony:

- Appraised both parcels in January 2006.
- Total appraisal \$303,000
- Appraisal of \$303,000 based on the following sales:
  - o N8348 Edgewood Dr.-1,500 s.f./.9 acres-\$286,100
  - o W4244 Kiekhaefer Pkwy.-2,400 s.f./5.3 acres-\$298,600
  - o W3426 Golf Course Dr.-2,112 s.f./17.23 acres-\$321,700
  - o W4014 Cty. WH-2,634 s.f./2.88 acres-\$307,400
  - o N8151 Sunset Dr.-1,814 s.f./1.5 acres-\$285,300
  - o N8670 Decorah Ln.-2,100 s.f./6.08 acres-\$319,300
- All comparable sales were adjusted to accommodate the difference in the square footage and lot size of the Barthuly property.

## William Huck and John Bodouski's testimony:

- The home was physically measured from the outside.
- A postcard notice was mailed asking for the owner to schedule an appointment. No contact was made by the owner.
- All sales within the last three years were evaluated.
- The finished basement is shown on the appraisal at 100 sq. ft.

T20-16-18-29-16-007-00 Land: \$45,000

N7720 Five View Road Improvements: \$175,800

Total: \$220,800

Dale Diette, Assessor William J. Huck, Sr. and John Bodouski, Bowmar Appraisal, Inc. were sworn in.

## Dale Diette's testimony:

- June 4, 2003 appraisal by Christ Appraisal Service Inc., \$195,000.
- He cited several defects and repairs needed.
- Question #5-Please state your opinion of the fair market value of the property as of January 1 was not answered. Mr. Diette's verbal response was \$198,000.

## William Huck and John Bodouski's testimony:

- The home was built in 1969. It is in average condition for its age. Two acres of land.
- The appraisal is 3 years old.
- The appraisal escalated at 4% per year would be \$219,000.

## **BOARD DELIBERATIONS AND DETERMINATIONS:**

William J. Huck, Sr and John Bodouski removed themselves from the room.

## Raymond Avery's property:

- Testimony leaned heavily on nation-wide decline in real estate values.
- Neighboring property sold for \$100,000 over assess value.
- Other comparable sales were fair.

John Abler motioned to sustain the assessment, seconded by Jerry Guelig. Motion carried (6-0).

## Pam Barthuly's property:

• Comparable sales presented by the owner's appraiser were insufficient to show that the assessment of comparable property in not uniform.

Mike Wirtz motioned to sustain the assessment, seconded by John Abler. Motion carried (6-0).

## Dale Diette's property:

- The owner's appraisal is 3 years old.
- The owner's appraisal escalated at 4% per year would be \$219,000.

John Abler motioned to sustain the assessment, seconded by Jim Bertram. Motion carried (6-0).

Jim Bertram motioned to adjourn the 2006 Board of Review at 8:07 p.m., seconded by John Abler. Motion carried (6-0).

Attest:

Brenda A. Schneider

0)

The Town of Taycheedah Board of Review met on Monday, June 11<sup>th</sup>, 2007, at 6:45 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2007 Board of Review to order.

The 2007 Assessment Roll is not complete due to the reassessment.

John Abler motioned to adjourn the 2007 Board of Review to August 6<sup>th</sup>, 2007, from 6:00 p.m.-8:00 p.m., seconded by Jim Bertram. Motion carried (6-0).

Jim Bertram Guelig motioned to adjourn at 6:52 p.m., seconded by Mike Wirtz. Motion carried (6-

Brenda A. Schneider

The Town of Taycheedah Board of Review met on Monday, June 11<sup>th</sup>, 2007, at 6:45 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2007 Board of Review to order.

The 2007 Assessment Roll is not complete due to the reassessment.

John Abler motioned to adjourn the 2007 Board of Review to August 6<sup>th</sup>, 2007, from 6:00 p.m.-8:00 p.m., seconded by Jim Bertram. Motion carried (6-0).

Jim Bertram Guelig motioned to adjourn at 6:52 p.m., seconded by Mike Wirtz. Motion carried (6-0)

A		
Attest_		
	Brenda A. Schneider	
	Town Clerk	

August 6<sup>th</sup>, 2007

Board of Review

1.

The Town of Taycheedah Board of Review met on Monday, August 6<sup>th</sup>, 2007, at 6:00 p.m., at the Town Hall. Members present were Jerry Guelig, Mike Wirtz, Tim Simon, John Abler, Jim Bertram and Brenda Schneider. Also present was Assessor Bill Huck.

Town Chairman Jerry Guelig called the Board of Review to order at 6:06 p.m.

Jim Bertram nominated Jerry Guelig as Board of Review Chairman, seconded by John Abler. Nomination carried (6-0).

Jim Bertram and Brenda Schneider met the requirement of Board of Review certification on March 24<sup>th</sup>, 2006.

Notices of Change in Assessment were mailed June 21<sup>st</sup>, 2007. Open Book was conducted on July 10<sup>th</sup>, 2007, from noon to 2:00 p.m. Notices of Open Book Changes were mailed July 11<sup>th</sup>, 2007..

The 2007 Assessment Roll was received and William Huck signed the Assessor's Affidavit.

## **OBJECTIONS:**

## Case #1:

T20-16-18-99-DE-160-00 Land: \$218,500 N8136 Deadwood Point Road

Improvements: \$538,200 Total: \$756,700

## Steven Sager and Assessor William J. Huck, Sr. were sworn in.

Steven Sager's testimony was as follows:

- The County has denied him a permit to build a small garage on the south 1.5 acres of his lot.
- The 1.5 aces are unusable due to the wetlands. He stores wood and equipment on it.
- He doesn't object to the assessed value of the improvements; just the assessed value of the south 1.5 acres of his lot.
- The 1.5 acres were purchased separately for \$750.00 and combined with the parcel on which his home was built. He bought the 1.5 acres as a buffer.
- The Assessor has told him that the value of the south 1.5 acres is approximately \$45,000 of the total land assessment.
- The south 1.5 acres does not have a sewer lateral.
- Mr. Sager presented the following comparables:

T20-16-18-17-03-001 17.64 acres
 Land \$225,000 Impr. \$27,300 Total \$252,300
 T20-16-18-19-16-001 9.64 acres
 Land \$45,000 Impr. \$0.00 Total \$45,000

Mr. Sager doesn't believe the square footage of the south 1,5 acres can be used in calculating the 75% green-space requirement.

## Assessor William Huck, Sr.'s testimony was as follows:

- Only the total assessment can be disputed; not the south 1.5 acres of the lot.
- The total assessment was reduced \$5,000 due to the wetlands issue.
- The south 1.5 acres was attached to the lake lot with the home.
- The original lake lot has approximately 140' of lake frontage. The south 1.5 acres has approximately 200' of lake frontage. For a total lake frontage of 340 feet.
- Ron Spies' parcel (T20-16-18-19-16-003-00) is a vacant 1.27 acre lot immediately south of the 1.5 acres. The Spies lot is landlocked. The assessed value is \$29,100.
- Mr. Sager and Mr. Spies jointly own 9.6 acres to the east. The parcel does not have lake frontage. The
  assessed value is \$45,000.
- The Sager home was built in 1999. The assessed value of improvements was increased \$15,400 due to improvements made to the home.
- The assessed value of the 1.5 acres may be lower if the lot was separate from the original home lot.

## Case #2:

in.

T20-16-18-36-08-002-00

landlocked vacant land

Land: \$26,400

Improvements: \$0

Andrew Seibel, representing himself and others, and Assessor William Huck, Sr. were sworn

Total: \$26,400

Mr. Seibel's testimony was as follows:

- His opinion of the fair market value of the property as of January 1<sup>st</sup> is \$18,000.
- The 11 acres was left to him and his sibling by their parents. The estate was paid \$4,400 for the land.
- The 11 acres is landlocked. They do not have an easement or a right-of-way. They attempted to purchase an easement. No one would sell one to them. They basically pay for access.
- The 11 acres is surrounded by land owned by either Jeff Bord, Pat Birschbach or Clarence Kraus.
- Potential sale of the land is restricted to one of the abutting landowners.
- The land is used for hunting. The river runs through it. About 5 acres is usually wet.
- The land was never part of the family farm.
- Louis Birschbach also owns landlocked land abutting the Seibel property.

## Assessor William Huck, Sr.'s testimony was as follows:

- The 11 acres is classified as Productive Forestland. The assessment rate of Productive Forestland is twice that of Agricultural Forestland.
- The 11 acres is assessed at \$2,400 per acre.
- Louis Birschbach's 9 acres (T20-16-18-36-08-001-00) is also assessed at \$2,400 per acre.

## **BOARD DELIBERATIONS AND DETERMINATIONS:**

Assessor William J. Huck, Sr removed himself from the room.

## Case #1-Steven & Mary Sager:

Owner can not object to a portion of the assessed value of the land.

- Rough calculations of the square footage of hard-surfaces located on the original lot are very close, if not over the 25% limitation imposed by the County. It is believed the south 1.5 acres can be used when calculating the square footage of the parcel.
- Comparables presented were not sufficient.
- The assessment was reduced by \$5,000 due to the wetlands issue.

Jim Bertram motioned to sustain the assessment, seconded by John Abler. Roll call vote: Jim Bertram-aye; Tim Simon-aye; Jerome Guelig-aye; Mike Wirtz-aye; John Abler-aye and Brenda Schneider-aye. Motion carried (6-0).

## Case #2-Andrew Seibel, ETAL:

- Similar property is assessed at the same rate per acre.
- Ag Forestland assessment vs. Productive Forestland assessment seems unfair.
- The parcel is landlocked.
- The Board questions reducing the assessment when the Birschbach land is assessed at the same rate.

Brenda Schneider motioned to sustain the assessment, seconded by Mike Wirtz. Roll call vote: Jim Bertram-aye; Tim Simon-aye; Jerome Guelig-aye; Mike Wirtz-aye; John Abler-nay and Brenda Schneideraye. Motion carried (5-1).

Mike Wirtz motioned to adjourn the 2007 Board of Review at 8:07 p.m., seconded by Jim Bertram. Motion carried (6-0).

Attest: Brenda Q Sohrider
Brenda A. Schneider

June 11<sup>th</sup>, 2007 Board of Review 1.

The Town of Taycheedah Board of Review met on Monday, June 11<sup>th</sup>, 2007, at 6:45 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Jim Bertram and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2007 Board of Review to order.

The 2007 Assessment Roll is not complete due to the reassessment.

John Abler motioned to adjourn the 2007 Board of Review to August 6<sup>th</sup>, 2007, from 6:00 p.m.-8:00 p.m., seconded by Jim Bertram. Motion carried (6-0).

Jim Bertram Guelig motioned to adjourn at 6:52 p.m., seconded by Mike Wirtz. Motion carried (6-0)

Attest\_\_\_\_\_\_Brenda A. Schneider
Town Clerk

August 6th, 2007

Board of Review

1.

Total: \$756,700

The Town of Taycheedah Board of Review met on Monday, August 6<sup>th</sup>, 2007, at 6:00 p.m., at the Town Hall. Members present were Jerry Guelig, Mike Wirtz, Tim Simon, John Abler, Jim Bertram and Brenda Schneider. Also present was Assessor Bill Huck.

Town Chairman Jerry Guelig called the Board of Review to order at 6:06 p.m.

Jim Bertram nominated Jerry Guelig as Board of Review Chairman, seconded by John Abler. Nomination carried (6-0).

Jim Bertram and Brenda Schneider met the requirement of Board of Review certification on March 24<sup>th</sup>, 2006.

Notices of Change in Assessment were mailed June 21<sup>st</sup>, 2007. Open Book was conducted on July 10<sup>th</sup>, 2007, from noon to 2:00 p.m. Notices of Open Book Changes were mailed July 11<sup>th</sup>, 2007..

The 2007 Assessment Roll was received and William Huck signed the Assessor's Affidavit.

## **OBJECTIONS:**

## **Case #1:**

T20-16-18-99-DE-160-00 Land: \$218,500 N8136 Deadwood Point Road Improvements: \$538,200

Steven Sager and Assessor William J. Huck, Sr. were sworn in.

Steven Sager's testimony was as follows:

- The County has denied him a permit to build a small garage on the south 1.5 acres of his lot.
- The 1.5 aces are unusable due to the wetlands. He stores wood and equipment on it.
- He doesn't object to the assessed value of the improvements; just the assessed value of the south 1.5 acres of his lot.
- The 1.5 acres were purchased separately for \$750.00 and combined with the parcel on which his home was built. He bought the 1.5 acres as a buffer.
- The Assessor has told him that the value of the south 1.5 acres is approximately \$45,000 of the total land assessment.
- The south 1.5 acres does not have a sewer lateral.
- Mr. Sager presented the following comparables:

o T20-16-18-17-03-001 17.64 acres Land \$225,000 Impr. \$27,300 Total \$252,300

o T20-16-18-19-16-001 9.64 acres Land \$45,000 Impr. \$0.00 Total \$45,000

Mr. Sager doesn't believe the square footage of the south 1.5 acres can be used in calculating the 75% green-space requirement.

Assessor William Huck, Sr.'s testimony was as follows:

- Only the total assessment can be disputed; not the south 1.5 acres of the lot.
- The total assessment was reduced \$5,000 due to the wetlands issue.
- The south 1.5 acres was attached to the lake lot with the home.
- The original lake lot has approximately 140' of lake frontage. The south 1.5 acres has approximately 200' of lake frontage. For a total lake frontage of 340 feet.
- Ron Spies' parcel (T20-16-18-19-16-003-00) is a vacant 1.27 acre lot immediately south of the 1.5 acres. The Spies lot is landlocked. The assessed value is \$29,100.
- Mr. Sager and Mr. Spies jointly own 9.6 acres to the east. The parcel does not have lake frontage. The assessed value is \$45,000.
- The Sager home was built in 1999. The assessed value of improvements was increased \$15,400 due to improvements made to the home.
- The assessed value of the 1.5 acres may be lower if the lot was separate from the original home lot.

#### **Case #2:**

*T20-16-18-36-08-002-00 Land:* \$26,400

landlocked vacant land

Improvements: \$0

Andrew Seibel, representing himself and others, and Assessor William Huck, Sr. were sworn

Total: \$26,400

in.

Mr. Seibel's testimony was as follows:

- His opinion of the fair market value of the property as of January 1<sup>st</sup> is \$18,000.
- The 11 acres was left to him and his sibling by their parents. The estate was paid \$4,400 for the land.
- The 11 acres is landlocked. They do not have an easement or a right-of-way. They attempted to purchase an easement. No one would sell one to them. They basically pay for access.
- The 11 acres is surrounded by land owned by either Jeff Bord, Pat Birschbach or Clarence Kraus.
- Potential sale of the land is restricted to one of the abutting landowners.
- The land is used for hunting. The river runs through it. About 5 acres is usually wet.
- The land was never part of the family farm.
- Louis Birschbach also owns landlocked land abutting the Seibel property.

Assessor William Huck, Sr.'s testimony was as follows:

- The 11 acres is classified as Productive Forestland. The assessment rate of Productive Forestland is twice that of Agricultural Forestland.
- The 11 acres is assessed at \$2,400 per acre.
- Louis Birschbach's 9 acres (T20-16-18-36-08-001-00) is also assessed at \$2,400 per acre.

## **BOARD DELIBERATIONS AND DETERMINATIONS:**

Assessor William J. Huck, Sr removed himself from the room.

## Case #1-Steven & Mary Sager:

• Owner can not object to a portion of the assessed value of the land.

- Rough calculations of the square footage of hard-surfaces located on the original lot are very close, if
  not over the 25% limitation imposed by the County. It is believed the south 1.5 acres can be used when
  calculating the square footage of the parcel.
- Comparables presented were not sufficient.
- The assessment was reduced by \$5,000 due to the wetlands issue.

Jim Bertram motioned to sustain the assessment, seconded by John Abler. Roll call vote: Jim Bertram-aye; Tim Simon-aye; Jerome Guelig-aye; Mike Wirtz-aye; John Abler-aye and Brenda Schneider-aye. Motion carried (6-0).

## Case #2-Andrew Seibel, ETAL:

- Similar property is assessed at the same rate per acre.
- Ag Forestland assessment vs. Productive Forestland assessment seems unfair.
- The parcel is landlocked.
- The Board questions reducing the assessment when the Birschbach land is assessed at the same rate.

Brenda Schneider motioned to sustain the assessment, seconded by Mike Wirtz. Roll call vote: Jim Bertram-aye; Tim Simon-aye; Jerome Guelig-aye; Mike Wirtz-aye; John Abler-nay and Brenda Schneideraye. Motion carried (5-1).

Mike Wirtz motioned to adjourn the 2007 Board of Review at 8:07 p.m., seconded by Jim Bertram. Motion carried (6-0).

Attest:		
-	Brenda A. Schneider	
	Town Clerk	

January 30th, 2008

Board of Review

3.

The Town of Taycheedah Board of Review reconvened on Wednesday, January 30<sup>th</sup>, 2008, at 5:00 p.m., at the Town Hall, for the purpose of re-hearing the Sager objection due to a malfunction of the tape recorder during the August 6<sup>th</sup>, 2007, hearing. Members present were Jerry Guelig, Mike Wirtz, Tim Simon, John Abler, Jim Bertram and Brenda Schneider. Also present were Assessor Bill Huck and Town Attorney John St. Peter. Worth Court Reporting was also present.

The Clerk introduced the following objection filed by Steven P. and Mary M. Sager:

T20-16-18-99-DE-160-00

N8136 Deadwood Point Road

Land: \$218,500

Improvements: \$538,200

Total: \$756,700

Steven Sager and Assessor William J. Huck, Sr. were sworn in.

Chairman Guelig outlined the Board of Review procedure.

## Steven Sager's testimony and responses to questions were as follows:

• His opinion of the fair-market value of the land is \$178,500 for the house lot and roughly \$7,000 on the 1.5 acre lot; which would be a total of about \$185,000.

- The house lot has 140 feet of lake frontage; which is valued at \$1,500 per lineal foot. Which equates to \$210,000; which is then reduced by 85% to \$178,500; because the lot is slightly oversized.
- Mr. Huck told him in the past that the value on the 1.5 acres is \$45,000.
- The parcel adjacent to the 1.5 acres is owned jointly by Mr. Spies and Mr. Sager. The average per acre assessed value of the adjacent lot is \$4,687.50. (Exhibit #1)
- He also presented assessment information on a parcel owned by Mark & Terry Kivley. The average assessed value per acre is \$12,755. (Exhibit #2)
- The objection documents from the August 6<sup>th</sup>, 2007 hearing were entered as an exhibit. (Exhibit #3)
- Fond du Lac County Code Enforcement Department has denied him a permit to build any structures on the 1.5 acres. The Fond du Lac County Board of Appeals refused his variance petition.
- He stores firewood and shore stations for his pier on the 1.5 acre lot.
- The 1.5 aces is wooded and a little swamp.
- The official objection form and Mr. Sager's personal letter were entered. (Exhibit #4)
- He has never docked a boat on the 200 foot wide/1.5 acre lot. His son duck hunts on it 2-3 times a year.
- The advantage he receives is that it is a buffer. He does not want neighbors.
- It is not usable as lake frontage.
- He purchased it about 10 years ago.
- He combined the parcel with the house lot when they bought the 1.5 acres in 1997. He wanted to avoid the expense of a certified survey map for a separate lot. The estimates savings was \$1,500-2,000.
- Total lake frontage of his property is 340 feet: 140 feet for the house lot and 200 feet for the 1.5 acre
  lot.
- He recognizes that the total square footage of his property was increased with the addition of the 1.5 acres; which theoretically meant that he could increase the square footage of impervious surfaces.
   However, he does not intend to increase the square footage of hard-surfaces.

There was discussion as to the actual size of the additional lot. Per tax records, the lot was 1.8 acres.

#### Assessor William Huck, Sr.'s testimony was as follows:

- Explained the assessment record for the property. (Exhibit #5)
  - \$218,500 assessed value of the land determined as follows:
    - 140' lake frontage x \$1500 x 85% = \$178,500 (house lot)
    - 180' lake frontage x \$500 x 50% = 45,000 (1.8 acre portion)
  - He made a 2007 Open Book reduction of \$5,000 due to the wetlands issue.
  - The home was built in 1998.
  - o Improvements were increased \$15,400 due to basement remodel and bathroom addition
  - o The estimated cost for the basement remodel was \$21-22,000.
  - Total assessment is \$756,700.
- Presented sales comparables:
  - o T20-16-18-99-DE-150-00 (Exhibit #6)
    - 100 feet of lake frontage
    - Assessed at \$150,000
    - Sold for \$287,000
  - o T20-16-18-99-DE-030-00
    - 140 feet of lake frontage
    - Similar home
    - 2004 sale of \$550,000
  - o Town of Fond du Lac, Tom Hiedl, Winnebago Drive
    - Home approximately 60 years old
    - Recently sold for just under \$700,000
- Spies lot, T20-16-18-09-16-003-00, 1.27 acres, does not have road access, is landlocked, includes an estimated 180 feet of lake frontage, is assessed at \$29,100. This lot is not comparable.

- Reviewed a Fond du Lac County GIS map of the area in question; specifically the 1.8 acres Sager parcel and the 1.27 acres Spies lot. (Exhibit #7)
- · Assessor maintains the assessment is fair.

## **Board of Review deliberations:**

- The property is unique and therefore difficult to compare to others.
- Impervious surface rule is an issue with the property. It is estimated, based upon the assessment record that the house alone is at the maximum square footage for the main lot. Therefore, the additional 1.8 acres adds a benefit to the entire property.
- The addition of the 1.8 acres to the initial lot provides a benefit in value.
- The 1.8 acres is a type of wildlife sanctuary.
- Minority opinion that the assessment should be reduced due to the assessed value of the adjacent Spies lot.

## **Determination:**

Jim Bertram motioned to sustain the assessment as established by the Assessor, seconded by John Abler. Roll call vote:

Mike Wirtz	yes	
Jim Bertram	yes	
John Abler	yes	
Tim Simon	no	
Jerry Guelig	yes	
Brenda Schneider	ves	Motion carried 5 yes/1

## Adjournment:

Jim Bertram motioned to adjourn the Board of Review at 6:25 p.m., seconded by Mike Wirtz. Motion carried (6-0).

Brenda A Schneider, Clerk

The Town of Taycheedah Board of Review met on Monday, June 9<sup>th</sup>, 2008, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Clarence Kraus and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2008 Board of Review to order.

The 2008 Assessment Roll is not complete due to the reassessment.

Jerry Guelig motioned to postpone the 2008 Board of Review to July 29<sup>th</sup>, 2008, from 5:00 p.m.-7:00 p.m., seconded by Mike Wirtz. Motion carried (6-0). Bill Huck scheduled Open Book for July 7<sup>th</sup>, 2008, from 1:00 p.m.-3:00 p.m. The motion was made at 7:20 p.m.

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Brenda A. Schneider

The Town of Taycheedah Board of Review met on Monday, June 9<sup>th</sup>, 2008, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Mike Wirtz, John Abler, Clarence Kraus and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2008 Board of Review to order.

The 2008 Assessment Roll is not complete due to the reassessment.

Jerry Guelig motioned to postpone the 2008 Board of Review to July 29<sup>th</sup>, 2008, from 5:00 p.m.-7:00 p.m., seconded by Mike Wirtz. Motion carried (6-0). Bill Huck scheduled Open Book for July 7<sup>th</sup>, 2008, from 1:00 p.m.-3:00 p.m. The motion was made at 7:20 p.m.

Attest\_

Brenda A. Schneider Town Clerk

July 29th, 2008

## **Board of Review**

1.

The Town of Taycheedah Board of Review met on Tuesday, July 29<sup>th</sup>, 2008, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Mike Wirtz, Tim Simon, John Abler, Clarence Kraus (tardy) and Brenda Schneider. Also present was Assessor Bill Huck.

Town Chairman Jerry Guelig called the Board of Review to order at 5:00 p.m.

The 2008 Assessment is complete. Assessor William Huck has signed the Assessor's Affadadvit. Notices of Change were mailed June 20<sup>th</sup>, 2008.

The Assessor conducted Open Book on July 7<sup>th</sup>, 2008, from 1:00-3:00 p.m. Notices of Open Book Change were mailed on July 8<sup>th</sup>, 2008.

John Abler, Mike Wirtz and Brenda Schneider have received the mandatory Board of Review training.

Jerry Guelig nominated Mike Wirtz as Board of Review Chairman, seconded by Tim Simon. Nomination carried (5-0-1 absent-1 abstention). Abstained-Mike Wirtz. Clarence Kraus arrived.

No objections were filed with the Board of Review.

Jerry Guelig moved to adjourn the 2008 Board of Review at 7:02 p.m., seconded by John Abler. Motion carried (7-0).

Dranda A Sahnaidan C

The Town of Taycheedah Board of Review met on Monday, June 8<sup>th</sup>, 2009, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Jim Rosenthal, John Abler, Clarence Kraus and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2009 Board of Review to order at 7:18 p.m.

The 2009 Assessment Roll is not complete due to the reassessment.

John Abler motioned to postpone the 2009 Board of Review to June 18<sup>th</sup>, 2009, from 5:00 p.m.-7:00 p.m., seconded by Jim Rosenthal. Motion carried (6-0).

Jerry Guelig motioned to adjourn the Board of Review at 7:19 p.m., seconded by John Abler. Motion carried (6-0).

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The Town of Taycheedah Board of Review met on Monday, June 8th, 2009, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Jim Rosenthal, John Abler, Clarence Kraus and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2009 Board of Review to order at 7:18 p.m.

The 2009 Assessment Roll is not complete due to the reassessment.

John Abler motioned to postpone the 2009 Board of Review to June 18th, 2009, from 5:00 p.m.-7:00 p.m., seconded by Jim Rosenthal. Motion carried (6-0).

Jerry Guelig motioned to adjourn the Board of Review at 7:19 p.m., seconded by John Abler. Motion carried (6-0).

Attest

Brenda A. Schneider Town Clerk

June 18th, 2009

## **Board of Review**

1.

The Town of Taycheedah Board of Review met on Thursday, June 18th, 2009, at 5:00 p.m., at the Taycheedah Town Hall. Members present were Jerry Guelig, John Abler, Clarence Kraus, Jim Rosenthal, Tim Simon, and Brenda Schneider. Also present was Assessor Bill Huck.

Chairman Jerry Guelig called the Board of Review to order at 5:03 p.m.

The 2009 Assessment Roll is complete. Assessor William Huck has signed the Assessor's Affidavit.

Notices of Change were mailed May 15<sup>th</sup>, 2009. The Assessor conducted Open Book on June 2<sup>nd</sup>, 2009, from 12:00-2:00 p.m. Notices of Open Book Change were mailed on June 2<sup>nd</sup>, 2009.

John Abler and Brenda Schneider have received the mandatory Board of Review training.

Tim Simon nominated Brenda Schneider as 2009 Board of Review Chairman, seconded by Jerry Guelig. Nomination carried (6-0).

No objections were pre-scheduled before the Board of Review.

No property owners appeared before the Board of Review during the two-hour session.

Clarence Kraus motioned to adjourn this session of the 2009 Board of Review at 7:00 p.m., seconded by John Abler. Motion carried (6-0).

Noting that there is no other business for consideration before the 2009 Board of Review, Jim Rosenthal motioned for final adjournment of the 2009 Board of Review, seconded by Clarence Kraus. Motion carried (6-0).

The Town of Taycheedah Board of Review met on Monday, June 7<sup>th</sup>, 2010, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Jim Rosenthal, Mike Wirtz, Clarence Kraus and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2010 Board of Review to order at 5:02 p.m.

The 2010 Assessment Roll is not complete due to the reassessment.

Open Book is scheduled for June 11<sup>th</sup> from 10:00 a.m. to noon.

Board of Review will reconvene on Monday, June 28th, from 8:30 a.m. to 10:30 a.m.

Jim Rosenthal motioned to postpone the 2010 Board of Review to June 28th, 2010, from 8:30 a.m.-10:30 a.m., seconded by Mike Wirtz. Motion carried (6-0).

Attest Brends Q Schneider
Brenda A. Schneider

The Town of Taycheedah Board of Review met on Monday, June 7<sup>th</sup>, 2010, at 5:00 p.m., at the Town Hall. Members present were Jerry Guelig, Tim Simon, Jim Rosenthal, Mike Wirtz, Clarence Kraus and Brenda Schneider. Assessor Bill Huck was also present.

Jerry Guelig called to 2010 Board of Review to order at 5:02 p.m.

The 2010 Assessment Roll is not complete due to the reassessment.

Open Book is scheduled for June 11<sup>th</sup> from 10:00 a.m. to noon.

Board of Review will reconvene on Monday, June 28th, from 8:30 a.m. to 10:30 a.m.

Jim Rosenthal motioned to postpone the 2010 Board of Review to June 28<sup>th</sup>, 2010, from 8:30 a.m.-10:30 a.m., seconded by Mike Wirtz. Motion carried (6-0).

Attest\_\_\_\_\_\_Brenda A. Schneider
Town Clerk

June 28th, 2010

**Board of Review** 

1.

The Town of Taycheedah Board of Review met on Monday, June 28<sup>th</sup>, 2010, at 8:30 a.m., at the Taycheedah Town Hall. Members present were Jerry Guelig, Clarence Kraus, Jim Rosenthal, Tim Simon, and Brenda Schneider. Also present was Assessor Bill Huck. Mike Wirtz was excused.

Chairman Jerry Guelig called the Board of Review to order at 8:34 a.m.

The 2010 Assessment Roll is complete. Assessor William Huck has signed the Assessor's Affidavit.

Notices of Change were mailed May 26<sup>th</sup>, 2010.

The Assessor conducted Open Book on June 11<sup>th</sup>, 2010; from 10:00 a.m. to 12:00 p.m. Notices of Open Book Change were mailed on June 11<sup>th</sup>, 2010.

Brenda Schneider has received the mandatory Board of Review training.

Tim Simon nominated Jerry Guelig as 2010 Board of Review Chairman, seconded by Clarence Kraus. Nomination carried (5-0-1 absent).

No objections were pre-scheduled before the Board of Review.

No property owners appeared before the Board of Review during the two-hour session.

Noting that there is no other business for consideration before the 2010 Board of Review, Jerry Guelig motioned for final adjournment of the 2010 Board of Review, seconded by Jim Rosenthal. Motion carried (5-0-1 absent).

ttest: Presido

Brenda A Schneider Clerk

The Town of Taycheedah Board of Review met on Tuesday, June 1st, 2011, at 8:30 a.m., at the Town Hall. Members present were Jerry Guelig, Jim Rosenthal, Mike Wirtz, Clarence Kraus and Brenda Schneider. Also present was Assessor Bill Huck. Absent was Tim Simon.

Jerry Guelig called to 2011 Board of Review to order at 8:33 a.m.

The 2011 Assessment Roll is not complete at this time.

Open Book is scheduled for June 24<sup>th</sup> from 8:00 a.m. to 10:00 a.m.

Board of Review will reconvene on Tuesday, July 12th, from 8:00 a.m. to 10:00 a.m.

At 8:35 a.m., Jim Rosenthal motioned to postpone the 2011 Board of Review to July 12<sup>th</sup>, 2011, from 8:00 a.m.-10:00 a.m., seconded by Mike Wirtz. Motion carried (5-0-1 absent).

Attest Brenda A. Schneider
Town Class

The Town of Taycheedah Board of Review met on Tuesday, June 1st, 2011, at 8:30 a.m., at the Town Hall. Members present were Jerry Guelig, Jim Rosenthal, Mike Wirtz, Clarence Kraus and Brenda Schneider. Also present was Assessor Bill Huck. Absent was Tim Simon.

Jerry Guelig called to 2011 Board of Review to order at 8:33 a.m.

The 2011 Assessment Roll is not complete at this time.

Open Book is scheduled for June 24th from 8:00 a.m. to 10:00 a.m.

Board of Review will reconvene on Tuesday, July 12<sup>th</sup>, from 8:00 a.m. to 10:00 a.m.

At 8:35 a.m., Jim Rosenthal motioned to postpone the 2011 Board of Review to July 12<sup>th</sup>, 2011, from 8:00 a.m.-10:00 a.m., seconded by Mike Wirtz. Motion carried (5-0-1 absent).

Attest		
_	Brenda A. Schneider, Clerk	

July 12th, 2011

## **Board of Review**

1.

The Town of Taycheedah Board of Review met on Tuesday, July 12th, 2011, at 8:00 a.m., at the Taycheedah Town Hall. Members present were Jerry Guelig, Clarence Kraus, Mike Wirtz, Tim Simon, and Brenda Schneider. Also present was Assessor Bill Huck. Jim Rosenthal was absent.

Chairman Jerry Guelig called the Board of Review to order at 8:04 a.m.

Assessor Bill Huck made an assessment correction to T20-16-18-21-05-003-00, Elizabeth Krebsbach, reduced improvements by \$7,000. This change was not made by Bowmar Appraisals per Bill Huck's instructions.

The 2011 Assessment Roll is now complete. Assessor William Huck has signed the Assessor's Affidavit.

Notices of Change were mailed June 6<sup>th</sup>, 2011.

The Assessor conducted Open Book on June 24th, 2011; from 8:00 a.m. to 10:00 a.m. Notices of Open Book Change were hand-served on June 24<sup>th</sup>, 2011.

Brenda Schneider nominated Mike Wirtz as 2011 Board of Review Chairman, seconded by Jerry Guelig. Nomination carried (5-0-1 absent).

Jerry Guelig nominated Clarence Kraus as 2011 Board of Review Vice-Chairman, seconded by Mike Wirtz. Nomination carried (5-0-1 absent).

Brenda Schneider received the mandatory Board of Review training on May 7<sup>th</sup>, 2010.

No objections were pre-scheduled before the Board of Review.

The Board of Review completed its preliminary business at 8:06 a.m. Tim Simon departed at this time.

No property owners appeared before the Board of Review during the two-hour session.

Noting that there is no other business for consideration before the 2011 Board of Review, Mike Wirtz motioned for final adjournment of the 2011 Board of Review at 10:07 a.m., seconded by Clarence Kraus. Motion carried (4-0-2 absent).

Attest: Brenda A Schneider, Clerk