

June 11th, 2012

Board of Review

1.

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Jerry Guelig called to 2012 Board of Review to order at 7:18 a.m.

The 2012 Assessment Roll is not complete at this time.

Open Book is scheduled for Thursday, June 28th from 8:00 a.m. to 10:00 a.m.

Board of Review will reconvene on Tuesday, July 17th, from 4:30 p.m. to 6:30 p.m.

At 7:21 p.m., Jerry Guelig motioned to postpone the 2012 Board of Review to July 17th, 2012, from 4:30 p.m.-6:30 p.m., seconded by Jim Rosenthal. Motion carried (5-0-1 excused).

Attest Brenda A. Schneider
Brenda A. Schneider, Clerk

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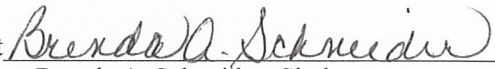
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July 17th, 2012

Board of Review

1.

The Town of Taycheedah Board of Review reconvened on Tuesday, July 17th, 2012, at 4:30 p.m., at the Taycheedah Town Hall. Members present were Jerry Guelig, John Abler, Mike Wirtz, Jim Rosenthal, Tim Simon, and Brenda Schneider. Also present was Assessor Bill Huck and Attorney John St. Peter (Sager case only).

Chairman Jerry Guelig reconvened the 2012 Board of Review to order at 4:35 p.m.

The 2012 Assessment Roll is now complete. Assessor William Huck has signed the Assessor's Affidavit.

Notices of Change were mailed June 18th, 2012.

The Assessor conducted Open Book on June 28th, 2012; from 8:00 a.m. to 10:00 a.m.

Motion by Tim Simon, second by Mike Wirtz, to nominate Brenda Schneider as 2012 Board of Review Chairperson. Brenda Schneider declined the nomination.

Motion by Jerry Guelig, second by John Abler, to nominate Jim Rosenthal as 2012 Board of Review Chairperson. Motion carried (6-0).

Mike Wirtz and Brenda Schneider received the mandatory Board of Review training on April 27, 2012.

OBJECTIONS:

Case #1: Terry & Julie Becker

T20-16-18-99-GL-120-00
Land: \$45,000

vacant land-1.02 acres
Improvements: \$0

Glacier Ridge-Lot 12
Total: \$45,000

Terry Becker, representing himself, and Assessor William Huck, Sr. were sworn in.

Mr. Becker's testimony was as follows:

- He purchased the lot on land contract in 2008. The land contract has been fulfilled.

- There has been no change in the status of the property.
- The previous assessment was \$22,000.

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

- The Becker's paid \$54,000 for the lot.
- The land contract was completed last year; at which time he increased the assessment due to the purchase price.
- \$45,000 is relative to the other lots in the area.

Additional testimony presented by Mr. Becker:

- He verified his belief that \$54,000 was a fair price for the lot.
- He added that they purchased the lot to protect the integrity of his home property. He doesn't know how much it is worth today. His objection form indicates his opinion of \$22,000 as a taxable value.

BOARD DELIBERATIONS AND DETERMINATIONS:

Motion by Mike Wirtz, second by Tim Simon, to sustain the assessment of \$45,000 based upon the purchase price. Roll call vote:

Brenda Schneider	yes	Mike Wirtz	yes
Tim Simon	yes	Jim Rosenthal	yes
John Abler	yes	Jerry Guelig	yes

Motion carried (6-0).

Case #2: Steven P. & 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.

This case was documented by a court reporter.

Steven Sager's testimony was as follows:

- He and his wife filed an objection to their assessment.
- Their objection applies only to the real estate portion of their property; particularly the 1.3 acres portion that he and Ron Spies purchased in 1999 or 2000 from Arthur Aigner.
- He and Spies also own the 9.6 acre parcel adjacent to his lot.
- Sager submitted the following exhibits:
 - Exhibit #1-tax bill and map of the 9.6 acre parcel jointly owned by Sager and Spies. T20-16-18-19-16-001-00, vacant land assessed at \$45,000. Sager believes his property should be assessed the same as this parcel on an acre basis.
 - Exhibit #2-tax bill and map of 17.64 acre parcel on the Lake owned by Mark Kivley Trust. T20-6-18-17-03-001-00. Land assessed at \$225,000 or roughly \$12,750 per acre. The only known similar parcel other than Spies and Sager parcel in the Town of Taycheedah. Sager presumes this land is buildable.
 - Exhibit #3-pages 26, 27, 28 and 35 of the transcript from the 2007 Board of Review hearing. Sager alleged that the calculation used by Bowmar to assess his land was illegal. Bowmar calculated \$500 per running foot of shoreline then multiplied by 50% to arrive at \$45,000 for the 1.3 acres. Sager claims no basis for the \$500 per foot assessment, nor any support in any assessment manual that he has ever seen for taking a formula and deciding that's how you value

- the property. He alleged a number was pulled out of the air. A year or two after Bowmar's assessment and after Sager filed the petition, Mr. Huck reduced the assessment from \$45,000 to \$40,000. Sager feels the methodology was absolutely wrong and you can't do it. He believed Judge Weinke found the methodology to be wrong based upon his writ of certiorari.
- Exhibit #4-Writ of Certiorari signed by Judge Steven W. Weinke, dated March 2, 2009. The Writ remanded the Sager matter back to the Town of Taycheedah Board of Review with guidelines that the property assessment be changed to be between \$5,167.50 and \$12,390.30. Sager identified a problem with the Judge's investigation of property values in the \$5,000 to \$6,000 per acre for non-developed recreational land which he included in his decision. Judge Weinke was in error in doing his own investigation and the Court of Appeals did not uphold Weinke's decision noting this error. Sager believes another judge will decide that you can't arrive at an assessment using the 50% formula.
 - Exhibit #5-photo of the 1.3 acres looking south. Photo was taken in May with 6-8' of water on the site.
 - Exhibit #6-photo of the 1.3 acres looking south. Photo was taken in July.
 - Exhibit #7-photo of the 1.3 acres looking west from the sanitary district easement. Photo was taken in May.
 - Exhibit #8-photo of the 1.3 acres looking west from the sanitary district easement. Photo was taken in July.
 - Exhibit #9-Fond du Lac County Code Enforcement Department Notice of Action, dated 1/7/99. Denial of a permit request to build a shed.
 - Exhibit #10- Fond du Lac County Code Enforcement Department Notice of Action, dated 5/3/99. Denial of a permit request to build a shed.
 - Sager referenced the letters from Fond du Lac County attached to his petition. Sager appealed to the County twice for a variance to build a shed on the 1.3 acres. The County denied both of his requests. The County did allow him to build an access road from the end of Ashberry into the property. He uses the property for off-season storage of his pier, for storing firewood, and he put up a small portable garden shed.
 - Sager stated that the 1.3 acres isn't a usable piece of property for him.
 - Sager reference Bill Huck's comment from the previous hearing regarding people paying \$5-7,000 per acre for swampland. If the same value was applied to his parcel, the assessment of the 1.3 acres would be about \$9,000; which is higher than the Spies/Sager parcel adjacent to his parcel that is assessed at roughly \$5,000 per acre.
 - Sager believes his 1.3 acre parcel should be assessed at \$5-6,000.
 - Sager asked Mr. Huck to verify the formula used to arrive at the assessment of his property. Was the formula \$500 per lineal foot x 180 feet x 50%? Yes, to arrive at the original \$45,000 assessment. Sager again referenced to use of the 50% discount. He questioned why a lower or higher percentage wasn't used. He cited that discounting the land by 50% had no basis, is arbitrary and capricious, and violates statutes and case law in regards to the assessment of property.
 - Sager noted that if the Board of Review does not help him in correcting this error, he will file a writ of certiorari review and he presumes it will come back to the Town to be re-assessed. He noted that the judge does not have the authority to re-assess but does have the authority to send it back with an order to re-assess.

The ten exhibits were verified by Attorney John St. Peter and accepted by the Board of Review.

- Attorney St. Peter questioned Sager regarding his objection form in reference to his insertion of the value of the property. He noted a value of \$5,000. Attorney St Peter summarized Mr. Sager's objection; which was verified by Sager. Sager verified that he believes the assessment should be \$5,000 per acre for a total of \$6,500 for the 1.3 acres. It was noted that the Kivley property is valued at \$12,755 per acre. Sager does not feel his parcel should be assessed \$12,755 because he believes the Kivley land is buildable and his is not buildable.

- Sager's response to Jim Rosenthal's question, in his opinion, if Rosenthal paid him \$7,500 for the land he would overpay for it. Sager noted that he would not sell it to him for \$7,500. He bought it for a buffer. He and Spies bought 15 acres from Aigner for \$85,000, which equates to an average of \$5,666 per acre.
- Mike Wirtz question the difference between the 1.3 acres Sager consistently references and the 1.8 acres noted on the tax bill (Exhibit #11). Sager responded that 1.8 acres includes the .5 acre where his house is located. The 1.8 acres is the entire land parcel. The 1.3 acres was attached to the house lot for purposes of ownership. Sager noted that he could split it off again. He added that the assessment of the 1.3 acres was calculated differently than the assessment of the .5 acres. Sager does not object to the assessment of the .5 acre.
 - Exhibit #11-Objection submittal to the Town of Taycheedah. Submittal includes cover letter from Steven P and Mary M Sager to the Town of Taycheedah Board of Review, Objection Form for Real Property Assessment, copy of the 2011 real estate bill for the Sager property, a map of the Sager property, and Notice of Action letters from the Fond du Lac County Code Enforcement Department dated 5/3/99 and 1/7/99.
- William J. Huck questioned Sager regarding his knowledge of whether or not the Kivley property is buildable. Sager responded that he does not know the answer. Sager mentioned his land is zoned conservancy but he is not aware of the Kivley zoning and he wondered if Bowmar Appraisal was aware of the conservancy zoning.

William J. Huck, Town of Taycheedah Assessor, testimony was as follows:

- The Sager property has 140 feet of lake frontage on the .5 acres and another 180 feet of lake frontage on the 1.3 acres, for a total of 320 feet of lake frontage.
- Sales indicate that the per foot value of lake frontage is \$1,500.
- An average lake lot is 100 feet. Sager has 140 feet (.5 acre). The lot was discounted down to 85% because the Sager lot is bigger than average. The assessment of the .5 acres is \$178,500. A value then needed to be determined for the 1.3 acres. This is unique land with no recent sales of similar property. The land is not buildable so it is not worth \$1,500 per foot. The 1.3 acres was discounted to \$250 per foot. Huck is of the opinion that the 1.3 acres adds \$40,000 in value to the Sager property. He also stated that \$756,700 is the fair market value of the 1.8 acre Sager property, including structures.
- Huck presented a comparable located on Brookhaven Beach. Parcel #T20-16-18-30-04-009-00 (Hall).
 - Exhibit #12-a portion of a plat map with the Sager property highlighted.
 - Exhibit #13-a portion of a plat map with the Harry Hall property highlighted.
- The Hall property has 100 feet of lake frontage. It is assessed for \$150,000. He also owns a strip adjacent to the 100 feet that contains an additional 95 feet of lake frontage. The additional 95 feet is assessed for \$37,500. The 95 feet was combined into the 100 foot parcel. Hall has the property for sale. He's asking \$550,000, but has yet to sell it. Huck noted that the 95 feet is not buildable and is really useless but adds to the overall value of the property. Huck deemed the Hall property as a comparable property to the Sager property.
- Huck doubts that there is another property as unique as the Sager property.
- Huck questioned where you could buy an acre of land on Lake Winnebago for \$5,000, based upon Sager's opinion of the value of his land. Huck noted that when you go away from the Lake, the value of property goes down.
- Huck added that right next to Sager's property, a 100 foot lake lot sold for \$289,000.
- Huck himself recently purchased a 67 foot lake lot for \$180,000 from a family member.
- Sager commented that buildable lake lots are irrelevant.

Steven Sager's rebuttal and cross-examination of Assessor William Huck, Sr.'s testimony were as follows:

- Sager verified Huck's testimony at the last Board of Review regarding the assessment calculation of his 1.3 acres was done by taking 180 feet of lake frontage and assessing it in 2006 at \$500 a running foot

minus 50%. Huck verified this calculation as correct. Huck added that the job of the assessor is to put a fair market value on the property.

- Sager questioned who arrived at the calculation. Huck responded that Bowmar (Appraisal) did it. Sager then questioned how they did it; how they arrived at the \$500 per running foot figure. Huck responded that it was just common sense based upon their appraisal experience all over the State and other information they have on that type of land. Sager questioned Huck if he had any information in his file pertaining to their (Bowmar) starting basis of \$500 per running foot. Huck responded no. Sager questioned Huck if he had any information as to their (Bowmar) comparables or basis of using the 50% discount on the \$500 per running foot. Huck responded no. Sager questioned why they didn't use 35% or 40% instead of 50%. Huck responded that it is all relative to the \$1,500 (per running foot) value. Sager and Huck agreed that \$1,500 (per running foot) is for a buildable parcel.
- Sager and Huck agreed that Huck does not have any sales information for properties similar to Sager's property other than Sager's (original purchase).
- Sager questioned if the Hall property is zoned conservancy. Huck did not believe so. Sager added that Hall could build a shed on his property as long as he complied with the setback requirements. Huck agreed but noted that the property is not big enough to comply with the setback requirements. Huck added that he would have to stay 75' from the Lake. Sager added that the Hall property is not swampland like his clearly shows in his photos. Huck responded he has been on the property and that it is not as bad as the Sager property but it is rough. Huck was not sure if Hall mows his property. Sager commented that in his opinion, the Hall property is truly not comparable to his because it isn't under water several months of the year.
- Huck added that he feels Sager's total assessment is the fair market value for the Sager property, land and house.
- Sager commented that the way Bowmar assessed his property wasn't as if Bowmar came in and told you that my property was assessed at \$756,000, they didn't do that did they? Huck responded yes. Sager added that they did it in parcels; a separate assessment for the buildings, a separate assessment for the lake lot that they used \$1,500 a running foot x 140 x 85% and the third portion was the 1.3 acres that they assessed at \$500 per running foot with no basis x 50%.

Board of Review members' questions of Mr. Huck were as follows:

- Huck verified that the total Sager parcel is a buildable lot because there is a home on it. Huck also verified that the Board of Review is considering the assessment of the land.
- Mike Wirtz referenced Wis. Stats. 70.32 noted in Board of Review training materials. Wirtz read aloud the relevant portion that stated in part "*undeveloped and agricultural forest must be assessed at 50% of its' full value*". Wirtz believes this may be why Bowmar used the 50% discount. Huck was not able to verify if this was the reason Bowmar used the 50% discount. Huck verified that the assessment is his assessment; arrived at using appropriate relevant factors.
- Huck stated his job is to determine, from street view, if this property is worth \$756,000. He uses the State manual to calculate the value of the house and sales data to determine the value of the land. Sales indicate that lake property in the Town of Taycheedah is selling for \$1,500 a running foot. He added that he determined the value of the Sager lot to be \$218,500. Huck does not believe the methodology used to determine the value of the discounted land is arbitrary. Huck commented that it would have been very unreasonable to assess the entire Sager property at \$1,500 per running foot. He added that the 180 feet of lake frontage that is not buildable but does add value to the property; he had to determine how much value. Huck feels that \$40,000 is not an unreasonable value.

Sager's questions for Mr. Huck were as follows:

- Sager again noted the lack of comparable sales and repeated the methodology used to value the 1.3 acre portion of his lot. Sager added that the valuation was established in 2006 and subsequently reduced in 2007 by \$5,000 after he filed his objection. Huck agreed that no further independent reassessment or modifications have been made since. Huck added that he does not know for fact how Bowmar arrived at that figure, but calculation comes out.

Board of Review members' questions of Mr. Huck were as follows:

- Jim Rosenthal asked Huck to elaborate on his earlier comment that the Sager property has unique features. Huck responded that it is probably the only property that doesn't have a neighbor to the south. He's probably the only guy on the lake that has a forest preserve next to him that contains a walking trail. Sager commented that it is not a walking trail but the easement for the sewer. Huck is not aware of a similar property in Fond du Lac County and definitely not in the Town of Taycheedah. Huck verified that the unique features add value to the property. Huck is also of the opinion that the value of the property could be higher based upon the unique features.
- Wirtz asked Huck if it would be impossible to find comparables sales because of the uniqueness. Huck agreed. Wirtz asked what methodology is used in the absence of comparable sales. Huck responded that it is done based upon years of experience and basic common sense.
- Brenda Schneider asked Sager about his earlier comment regarding the Assessor's \$5,000 reduction done after he filed his objection. Schneider commented that it is her understanding that the assessment for the 1.3 acres was reduced from \$45,000 to \$40,000 during Open Book. Huck also believed the change was made during Open Book. Sager believed that may have been possible. Schneider added that in 2007, the Assessor reduced the value of the land by \$5,000; which was done without the use of a percentage calculation. Huck agree, he thought that \$45,000 was too high. Huck noted that during that particular year, he reduced the assessment on quite a few properties that were originally valued by Bowmar during the reassessment process. Huck agreed that his change to Sager's assessment was done by his determination.
- Schneider asked Huck how many years of experience he has. Huck responded that he has been the Assessor since 1977.
- Schneider asked Huck if he has ever had to use the 50% discount calculation referenced by Wirtz in the certification materials when assessing any other property in the Town. Huck responded no, not that he recognizes.
- Rosenthal referenced Huck's earlier comment regarding average lake lots being 100 feet but the Sager lot is 140 feet. Typically, lake lots are assessed \$1,500 per running foot. Rosenthal asked for an explanation of how the additional 40 feet was treated. Huck explained that the entire 140 feet is multiplied by \$1,500 then discounted by 15%. Huck stated that the 15% discount for wider than average lake lots is a common practice. Huck added that a 150 foot wide lot with a home that is not located in the center and would have the capability to be split, may not be discounted. Each lot has to be looked at on an individual basis.
- Tim Simon asked if the Sager property is one 1.8 acre parcel. Sager disagreed but stated that it is two parcels together. Huck responded that it is one tax parcel; it's a certified survey and a platted lot that were combined. Simon questioned how part of it can be zoned conservancy and part of it residential if it is one lot. Attorney St. Peter responded that it is a matter of law that you can have split zoning on a lot. Sager is not contesting the zoning; he is contesting that the conservancy portion is over-valued.
- Simon questioned the assessment of Harry Hall's parcel. Huck responded that Hall's land is assessed at \$187,500. The additional piece is assess at \$37,500. His house lot is 100 feet wide and is assessed at \$150,000. The additional piece has 95 feet of lake frontage.

Sager's rebuttal was as follows:

- The Hall property is zoned residential not conservancy. Huck agreed with Sager that conservancy zoning is restrictive. Huck added that Hall would not be able to build a shed on his property either due to setback restrictions. Sager asked Huck if he is aware of a recent change that would allow gazebos within the 75 foot setback. Huck was not aware of this change. Huck responded that Hall would still have to comply with the 75% (green space) rule. Huck did not know the square footage of the Hall property.
- Sager referenced his 140 foot lot. The discount is applied to all other similar situations. Huck agreed. Sager noted that he does not object to that assessment.
- Sager referenced Huck's earlier statement that he reduced the Sager assessment by \$5,000 based upon his common sense. Sager questioned why he didn't reduce it to \$10 or \$15 or \$20. Huck responded that

when he looked at the total amount; he felt that was the fair market value. He added that his basis for reducing it by \$5,000 was common sense and years of experience. He repeated that lack of comparable sales and the uniqueness of the property.

- Sager asked if he would not disagree with the original presumption that we made that the basis for Bowmar's original assessment of \$45,000 that Huck reduced to \$40,000 was established by Bowmar at \$500 per running foot, without any basis for it and without any basis for the 50% discount. Huck could not verify how Bowmar arrived at their value.
- Sager repeated that he does not object to the value established for his house lot, nor does he object to the value established for his house.

Board of Review members' questions of Mr. Sager were as follows:

- Schneider referenced the previous comments regarding conservancy zoning and buildability. Schneider asked if his comments were based upon County Shoreland Zoning or based upon Town zoning. Sager responded that it was based upon County Shoreland; which the Town cannot change.
- Schneider commented on the fact that County Shoreland Zoning also has the 25% impervious surface rule. Sager claimed no knowledge of this but added that he doesn't think it applies to conservancy property.
- Schneider asked if Sager did a substantial addition to his home in 2004 or 2005. Sager responded that he did but then said he did not, and added that they remodeled the basement. In further response to Schneider's question, Sager stated that they have not done a substantial addition to the home in the past 10 years. The original footprint is the same as when it was built in 1999.
- Jerry Guelig referenced Sager's earlier comment regarding wanting this property for a buffer. Sager commented that the value of the property is personal to him. The property is worth something different to him which is not the market value. Sager added that he and Spies paid more for the land than the market value of the land in order to provide for the buffer he has. He questioned how do you value no neighbor. Guelig commented that the desire to have a buffer should put the value of the land up there. Sager responded that the law requires it be based upon market value not what it is worth the him. Sager added that he paid more for it than he should have.
- Guelig referred to Sager's earlier comment pertaining to the land being wet. Guelig commented that the photos presented by Sager illustrate that the land is not wet all year because trees and shrubs will not grow standing in water. Sager agreed and added that it is dry right now. Some winters he can go on the land and cut wood. Sager agreed that this land has value to him.
- Wirtz questioned what year the CSM and platted lot were combined. Sager responded that it was done before the house was built in 1997. Simon questioned if it was done before 1997, was the land used in the calculation for the 25% rule. Sager responded that the land did not affect it and that the house was built based upon the residential size of the lot.
- Rosenthal asked if there was an access point to the property so that you could build a house. Sager responded yes and no. There is an access point but it was unbuildable back then. He noted that it was zoned conservancy when he bought the land, which he was aware of at that time. He added that he bought the land for protection purposes.

Huck's questions for Mr. Sager were as follows:

- Huck asked Sager about the \$15,000 increase in assessment for the 990 square foot rec room. Huck asked Sager what it cost him. Sager responded that it wasn't much more than that; he has a friend that did a lot of the work very reasonable. Sager added that it isn't fancy, a ceiling and a bathroom with only two walls that needed to be built and the bathroom was roughed-in when the house was built. Sager agreed with Huck that he was treated very fairly.

Sager's statement in closing:

I have a very nice house. I've been working in the legal business for 44 years. I worked very hard for what I have. I probably have one of the nicer houses in the Town. I am very proud of that. But that doesn't mean that I shouldn't be treated fairly with regard to the assessment. The only thing I want is for the

property to be assessed in a fair way at a fair value. There must be some other place in the State with a comparable property.

Attorney St Peter added that the Town of Taycheedah is fortunate to have quite a few successful people. The Board of Review is trying to do its' best. I don't think that's at issue.

Huck added that when he does assessing, he never looks at names. Huck again added that Sager has a very unique piece of property. Huck commented on the barn remodeled into a home n Hwy 151. Huck questioned where would you find a comparable for it. The owner tried to sell it for five years. Huck reduced the assessment because when he stood on the road and looked at it, he realized the seller was never going to get what it was assessed for at the time.

Sager added that somebody did have a value on that property, whether it was high or low. The Aigner Estate determined the value of that property when they sold it. They sold it for \$85,000 to Mr. Spies and Sager for all 15 acres that included the lake frontage. That's where the \$5,000 per acre comes from; that's the only comparable the Town has. Huck disputed the per acre cost. Huck stated that the acreage on the lake was higher than the acreage away from the lake. Based upon sales, lake property always has more value. Sager spoke about the parcel he and Spies jointly own which is adjacent to Ashberry. He believes that 4-5 buildable lots could be created if they extend Ashberry 150 feet. He estimates this area is five higher than his land. He knows the ratio of high land versus lowland was used in determined the selling price. Sager disputed the estimate that \$75,000 of the \$85,000 paid for the land was due to the two acres on the lake. However, he agreed it was variable. Sager added \$40 isn't right, \$45 is wrong because of the way they did it. Sager stated \$5-10,000 is where the assessment should be. Huck pointed out that the \$85,000 was paid in 1997, we're talking about the value of land in 2012; which has changed substantially.

Mr. Sager departed at 6:30 p.m.

BOARD DELIBERATIONS AND DETERMINATION:

- Sager's reference to the hearing of a few years ago and the judgment rendered by Judge Weinke in regard to his assessment and also Attorney St Peter's comment that we shouldn't take that hearing into any consideration, but as long as Sager did mention something about it, I feel we should reinforce that that decision was overturned all or in part by an Appeals Court. We are here talking about the same thing as back then.
- No one was able to testify from Bowmar Appraisals to give their opinion on how they arrived at their calculations but Mr. Huck did use the results of their appraisal in making his decision on the appraisal of the property.
- Huck and Sager agreed that this is a unique situation and there has to be some type of objective decision as to how to assess this property.
- Abler believes Huck has done his due diligence and has done reasonable investigation in making an assessment on this property and I think we should sustain his decision.
- Guelig referred to Sager's comment that he bought it for a buffer. He believes this land enhances Sager's property and brought the value of it up. He doesn't feel that the assessment is out-of-line. Mr. Hall is assessed at \$400 per foot frontage; which is also unbuildable. Sager's is assessed at \$230 a running foot.
- Wirtz referenced Sager's comments pertaining to the previous hearing. He finds no relevance in it; it was struck down by an Appeals Court. He saw no new evidence. Sager used the same two properties for comparables; which truly aren't comparables because of the uniqueness of the property. Huck reduced the "Bowmar calculation" by using his own judgment and years of experience. He sees no reason to reduce it further. He feels the assessment was done properly and correctly.
- Simon questioned if by combining the two lots into one allows him to build a bigger house or add-on to his house due to the 25% rule, then I think the assessment is where it should be. If he can't add on to his house because for some reason it isn't part of that lot, I think we can negotiate it lower.
- Schneider commented that during this hearing and particularly in 2007, one thing has been in the back of her mind. The State Department of Revenue conducts training. The Dept always says that the property owner can only object to the total assessment of their property; they can't pick out just the

structures, they can't pick out just their land, they can't pick out just a portion of their land. Technically, she questions if Sager has the right to file an appeal of his assessment in the manner in which he has. Attorney St Peter responded that it is assessed as a single lot. Sager didn't quite say it this way but what he is saying is that single lot should be reduced; instead what he said was the conservancy lot should be the lesser number. Schneider is correct, that the assessment is based upon the total lot and what he is saying is the total lot is over-assessed. The question before you is whether you agree. Keep in mind that the assessment is presumed to be correct unless you are presented sufficient evidence to overcome the presumption. Also keep in mind that our job isn't to assess; that's not to say that you can't modify it.

- Schneider commented that the current assessment of all the land is \$218,500. She questioned if this assessment is unfair for the size of the lot, the amount of property and the linear footage on lake. She thinks it is fair and should be sustained. Simon verified that it is 320 feet of lake frontage.
- Schneider also referred to Wirtz's reference in the statutes regarding discounting certain types of land (by 50%), unbuildable being one of them, makes sense and appears that's the way it was done for the 1.3 acres.
- Rosenthal questioned his understanding. One property tax bill includes 140 feet of lake frontage plus 180 feet of lake frontage for a total of 320 feet. According to Huck, the 15% discount on the 140 feet was because the 40 feet was unbuildable. If you take the 320 feet could be three 100 foot lots with a discounted 20 feet extra. If you calculate \$1,500 per foot for two of the lots and do the same calculation for the 120 feet. The methodology would be \$480,000. He commented that he was not involved in 2007 and is trying to understand the process.

John Abler motioned to sustain the assessment put forth by Assessor Huck, based upon the reasons noted above and based upon the reasons presented by Mr. Huck, seconded by Jim Rosenthal. Roll call vote:

Brenda Schneider	yes	Mike Wirtz	yes
Tim Simon	yes	Jim Rosenthal	yes
John Abler	yes	Jerry Guelig	yes

Motion carried unanimously.

Mike Wirtz motioned to adjourn at 6:45 p.m., seconded by Brenda Schneider. Motion carried (6-0).

Attest: Brenda A. Schneider
Brenda A Schneider, Clerk