

**Board of Review
June 10, 2013
7:15 p.m.
at the Taycheedah Town Hall**

The Town of Taycheedah Board of Review met on Monday, June 10th, 2013, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, John Abler, Clarence Kraus, Tim Simon, Mike Wirtz and Brenda Schneider. Also present was Assessor Bill Huck.


Jerry Guelig called to 2013 Board of Review to order at 7:15 p.m.

The 2013 Assessment Roll is not complete at this time.

Open Book is scheduled for Monday, July 15th from 9:00 a.m. to 11:00 a.m.

Board of Review will reconvene on Thursday, August 1, from 5:30 p.m. to 7:30 p.m.

At 7:20 p.m., Jerry Guelig motioned to postpone the 2013 Board of Review to August 1, 2013, from 5:30 p.m.-7:30 p.m., seconded by Mike Wirtz. Motion carried (5-0).

Attest 
Brenda A. Schneider, Clerk

**Board of Review
August 1, 2013
5:30 p.m.
at the Taycheedah Town Hall**

The Town of Taycheedah reconvened the 2013 Board of Review met on Thursday, August 1st, 2013, at 5:30 p.m., at the Town Hall. Members present were Jerry Guelig, John Abler, Clarence Kraus, Tim Simon, Mike Wirtz and Brenda Schneider. Also present was Assessor Bill Huck.

Chairman Guelig noted that Supervisor Mike Wirtz and Clerk Brenda Schneider have completed the mandatory State of Wisconsin Board of Review certification on April 27, 2012.

Motion by Tim Simon, second by Jerry Guelig, to nominate Brenda Schneider as the 2013 Board of Review Chairperson. Motion carried (5-0). Abstention-Brenda Schneider.

The 2013 Assessment Roll is now complete. Assessor William Huck signed the Assessor's Affidavit.

Notices of Change in Assessment were mailed to affected property owners on June 28th, 2013.

The Assessor conducted Open Book on July 15th, 2013; from 9:00 a.m. to 11:00 a.m. Notices of Open Book changes were provided in-person to affected property owners on July 15th, 2013.

OBJECTIONS:

Harold Schmitz, Jr., filed an objection with the Clerk in-person on August 1st. Mr. Schmitz refuses to waive his right to 48 hours to prepare. The Board of Review will be rescheduled to hear Mr. Schmitz's oral testimony.

No other objections were filed by 7:30 p.m.

The 2013 Board of Review will reconvene on Monday, August 12th, at 8:30 p.m., to hear testimony from Harold Schmitz, Jr.

Having no other business to attend to at this time, motion by Mike Wirtz, second by John Abler, to adjourn the Board of Review until Monday, August 12th, at 8:30 p.m. Motion carried (6-0).

Attest Brenda A. Schneider
Brenda A. Schneider, Clerk

at the Taycheedah Town Hall

The Town of Taycheedah reconvened the 2013 Board of Review met on Monday, August 12th, 2013, at 8:30 p.m., at the Town Hall. Members present were Jerry Guelig, John Abler, Clarence Kraus, Mike Wirtz and Brenda Schneider. Tim Simon was excused. Also present was Assessor Bill Huck.

Chairperson Schneider call the reconvened Board of Review to order. The only matter before the Board of Review was the case of Harold Schmitz. On August 1st, Mr. Schmitz refused to waive his right to 48 hours to prepare.

Case #2: Harold M. Schmitz N7436 Winnebago Drive

Total: \$297,500

Harold Schmitz, representing himself, and Assessor William Huck, Sr. were sworn in.

Mr. Schmitz's testimony was as follows:

- The re-construction of Winnebago Drive impacted his property.
 - The curve, trees and landscaping was removed.
 - The State purchased 3,602 sf of his property. (36.5 x 97)
- He was paid a settlement of \$135,150 for this property.
- The State told him the assessor would revalue his property.

Exhibit #1 2010 property tax bill for said property.

Exhibit #2 2006 property records for N7420 Winnebago Drive noting an assessed value of \$160,600; an average of \$56.59 per sq. ft. This property sold in 2010.

Exhibit #3 2006 property records for Schmitz's property noting it has 60' less shoreline and an assessment of an average of \$84.17 per sq. ft. It has no air-conditioning and a partial basement.

- Comparable #2 is N7456 Winnebago Drive. It is a brand new home with a full basement. Assessed at \$83.77 per sq. ft.
- Comparable #3 is N7482 Winnebago Drive. It has air-conditioning and a full basement. Assessed at \$74.69 per sq. ft.

Exhibit #4 Department of Transportation letter dated July 16, 2009.

Exhibit #5 Real Estate Transaction Closing Statement dated 8/17/2009.

- Said property is across the street from a gas station. He deals with headlights shining into his windows and cigarette butts on his lawn.
- Schmitz believes his total assessment should be reduced by \$135,150; the purchase price paid by the State for the additional right-of-way.

Assessor William Huck, Sr.'s questions of Mr. Schmitz were as follows:

- Schmitz purchased the property in 1989.
- The gas station was not operating during the first year or two.

Board of Appeals questions of Mr. Schmitz were as follows:

- Schmitz replied that the gas station was operating as a repair station when he purchased the home.
- Schmitz acknowledged that the gas station property is zoned business.
- Schmitz amended his answer to question #5 on the objection form to be his opinion of the value of his property is \$200-225,000.

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

- N7420 Winnebago Drive was assessed at \$313,100 but sold for \$300,000 without a realtor involved.
- The Market Drive software program calculates the value of square footage by taking the sq. ft. of the first and second floors and dividing it by the cost.
- The square footage of some of the comparables presented is misleading due to the fact that some of them have living space in the basement. Huck outlined the details of every comparable presented.
- The land is assessed at \$1,500 per linear foot up to 100 feet. Shoreline over 100 feet is discounted 15%.

Schmitz's questions of Assessor William Huck, Sr.'s were as follows:

- His questions pertained to details of his presented comparables.

Board of Review members questions of Assessor William Huck, Sr.'s testimony were as follows:

- The lot is approximately 88' x 200'. It is assessed at \$1,500 per linear foot.
- The gas station has zero impact on the assessment of the property.
- It is lake property.
- The lot is conforming.

Additional testimony present by Mr. Schmitz was as follows:

- If it were a lake house on a private road; it would be more valuable than a house on the lake with a gas station across the street.
- His major issue is the moving of the road closer to his home.

Mr. Schmitz summarized his case as follows:

- His assessment is unreasonably high in comparison to property on a private road.
- He believes his total assessment should be reduced by \$135,150.

Additional testimony present by Assessor was as follows:

- He double-checked the square footage calculation. It is accurate.

Assessor Huck summarized his case as follows:

- All lake property is assessed at \$1,450-1,500 per running foot. If the frontage is over 100 feet, there's a 15% discount.
- All houses are assessed by the Market Drive software program.

BOARD DELIBERATIONS AND DETERMINATIONS:

The Board of Review members discussed the comparables presented. All were deemed not comparable.

Motion by John Abler, second by Clarence Kraus, to sustain the assessment of \$297,500. Roll call vote:

Brenda Schneider	yes	Mike Wirtz	yes
Clarence Kraus	yes	Jerry Guelig	yes
John Abler	yes		

Motion carried (5-0).

Jerry Guelig motioned to adjourn the 2013 Board of Review at 10:04 p.m., seconded by Clarence Kraus.

Motion carried (5-0).

Attest: Brenda A. Schneider
Brenda A. Schneider, Clerk