

**Board of Review
June 9, 2014
7:15 p.m.
at the Taycheedah Town Hall**

The Town of Taycheedah Board of Review met on Monday, June 9th, 2014, at 7:15 p.m., at the Town Hall. Members present were Jerry Guelig, John Abler, Clarence Kraus, Jim Rosenthal, Tim Simon, and Clerk Brenda Schneider. Also present was Assessor Bill Huck.

Jerry Guelig called to 2014 Board of Review to order at 7:18 p.m.

The 2014 Assessment Roll is complete.

Open Book is scheduled for Monday, June 16th from 9:00 a.m. to 11:00 a.m.

Board of Review will reconvene on Monday, July 7th, from 5:30 p.m. to 7:30 p.m.

At 7:19 p.m., Jim Rosenthal motioned to postpone the 2014 Board of Review to July 7th, 2014, from 5:30 p.m.-7:30 p.m., seconded by Jerry Guelig. Motion carried (6-0).

Attest


Brenda A. Schneider/Clerk

**BOARD OF REVIEW
JULY 7, 2014
5:30 p.m.
AT THE TAYCHEEDAH TOWN HALL**

The Town of Taycheedah reconvened the 2014 Board of Review on Monday, July 7th, 2014, at the Taycheedah Town Hall.

The 2014 reconvened Board of Review was called to order by Supervisor John Abler at 5:30 p.m.

The Clerk called the roll. Members present were John Abler, Tim Simon, Jim Rosenthal and Brenda Schneider. Also present was Assessor Bill Huck. Absent-Jerry Guelig and Clarence Kraus.

Motion by Tim Simon, second by Jim Rosenthal, to nominate Supervisor Abler as the 2014 Board of Review Chair. Motion carried (4-0).

It was noted that Clerk Brenda Schneider has completed the mandatory State of Wisconsin Board of Review Certification on May 2, 2014.

The 2014 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 May 30th, 2014.

The Assessor conducted Open Book on June 16th, 2014; from 9:00 a.m. to 11:00 a.m. Notices of Open Book changes were mailed to affected property owners on June 16th, 2014.

OBJECTIONS:

The Clerk introduced the following case of Fred H. King. Mr. King filed an objection on June 16th, 2014 (Exhibit #1).

Case #1: Fred H. King

T20-16-18-99-VT-736-00
Land: \$12,000

Village of Taycheedah-Lot 4, Block 28
Improvements: \$129,000

Total: \$141,000

Fred H. King, representing himself, and Assessor William Huck, Sr. were sworn in.

Mr. King's testimony was as follows:

- He purchased the property in 1970. There was a garage attached to the house then.
- Bill Huck showed King a drawing done in 2006 that excluded the garage. Huck informed him that the garage wasn't assessed from 2006 to 2013.
- King commented that he studied his past tax records. He noted that his assessment increased by \$20,000 in 2006-06. King did not submit said tax bills as exhibits.
- King felt the assessment has been too high since he bought the house.
- His 2014 assessment increased from \$116,300 to \$129,000.
- King submitted three photos of the house (Exhibits #2).

Cross examination by Assessor William Huck.

- King agreed that the garage was always attached.
- King believed the deck was built in the 1980's.
- King concurred that the garage is unfinished.

Responses to questions posed by the Board of Review.

- He bought the property in the late 1970's.
- He added a family room in 1976.
- He added a small deck in the 1980's.
- There have been no other improvements.

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

- In 2006, Bowmar did a re-assessment of the entire Town of Taycheedah.
- In 2013, all records were converted, by Bowmar, to the Market Drive computer system. During the conversion process, several errors were discovered.
- Huck presented the Market Valuation Detail, as of 1/1/06, illustrating no value for attachments to the house (Exhibit #3).
- Huck presented the Sketch/Area Table Addendum to the Market Valuation Detail, as of 1/1/06, illustrating the actual measurements of the footprint of the structure (Exhibit #4).
- Huck presented the corrected Market Valuation Detail, illustrating an increase in assessment of \$10,114 for the attached garage and \$2,599 for the deck (Exhibit #5).
- Huck presented the 2014 property Records card for the subject property illustrating the assessment detail and a photo of the structure (Exhibit #6).
- Huck noted that the difference in the assessment is \$12,700 for the garage and deck that should have been included in the 2006 assessment.
- Huck noted that it is the duty of the Assessor to correct errors when discovered.

Cross examination by Fred King.

- Huck concurred that the garage was included in the assessment prior to the 2006 reassessment. Huck noted that the error was made in 2006. Huck added that the garage was included in the print but not in the assessed value calculations.
- King repeated that his assessment increased by \$20,000 in 2006 and that he feels he's being assessed twice.

Responses to questions posed by the Board of Review.

- It would inaccurate to assume the missed assessment of the garage and the deck would cause the total assessment to decrease. King's assessment increased by 17% in 2006. It was noted that the average increase in assessment was between 32-35%.
- The error was discovered late in 2013. Approximately 30 other assessment errors were discovered at that time.
- The mistake was made in the past. The current assessment rights the error and determines today's value.
- King should have been paying tax on the \$12,000 assessment of the garage and the deck since 2006.

Additional testimony presented by Mr. King:

- The Action Advertiser has similar houses selling for less. Huck noted that the inside of a home must be seen in order to give credence to advertised home sales as a comparison; condition, desirability and utility are determining factors.

Closing Statements:

- King-No closing statement was presented.
- Huck-The 2014 increase in assessment corrects the error of the omitted value of the garage and the deck.

Chairman Abler declared testimony closed.

BOARD DELIBERATIONS AND DETERMINATION:

The consensus of the Board of Review was that King did not present evidence to dispute the assessment as incorrect.

Motion by John Abler, second by Jim Rosenthal, to sustain the Assessor's assessment of the King property at \$141,000. Roll call vote:

Brenda Schneider	yes	Tim Simon	yes
Jim Rosenthal	yes	John Abler	yes

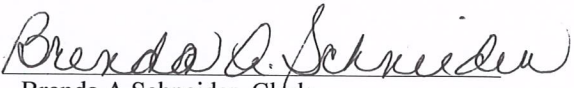
Motion carried (4-0).

Notice of the Board of Review's Determination was presented in-person to Mr. King. Mr. King's appeals options were noted.

The Board of Review remained in session; however, no other objections had been filed.

Assessor Bill Huck presented the Town Board will the Town's Mass Appraisal Report for 2014.

Motion Jim Rosenthal, second by Brenda Schneider, to declare final adjournment of the 2014 Board of Review at 7:30 p.m. Motion carried (4-0).

Attest: 
Brenda A Schneider, Clerk