

**TOWN OF TAYCHEEDAH
BOARD OF REVIEW
JUNE 8, 2015
6:45 P.M.
TAYCHEEDAH TOWN HALL**

Members present were Chairman Jerry Guelig, Supervisors John Abler, Clarence Kraus, Jim Rosenthal and Tim Simon. Also present were Clerk Brenda Schneider and Assessor William J. Huck, Sr.

Jerry Guelig called to 2015 Board of Review to order at 6:45 p.m.

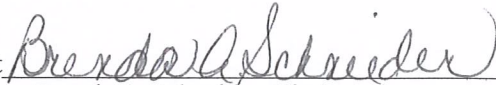
The 2015 Assessment Roll is not yet complete.

Open Book is scheduled for Monday, July 20th.

Board of Review will reconvene on Monday, August 10th, from 5:00 p.m. to 7:00 p.m.

At 6:50 p.m., Jim Rosenthal moved to postpone the 2015 Board of Review to August 10th, 2015, from 5:00 p.m.-7:00 p.m., seconded by John Abler. Motion carried (6-0).

Attest


Brenda A. Schneider, Clerk

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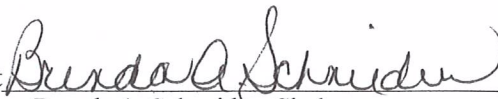
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Attest


Brenda A. Schneider, Clerk

**TOWN OF TAYCHEEDAH
BOARD OF REVIEW
AUGUST 10, 2015
5:00 P.M.
TAYCHEEDAH TOWN HALL**

The Town of Taycheedah reconvened the 2015 Board of Review on Monday, August 10th, 2015, at the Taycheedah Town Hall.

The 2015 reconvened Board of Review was called to order by Town Chairman Guelig at 5:10 p.m. Call to order was delayed due to Robert Norris consulting with the Clerk.

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

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

Election of Board of Review Chairperson. Motion by Jim Rosenthal, second by Tim Simon, to nominate John Abler as the 2015 Board of Review Chair. Motion carried (6-0).

Assessor Bill Huck entered a final open book change to T20-16-18-16-12-013-00, Robert Pankratz, by reducing the assessment of improvements by \$40,300.

The 2015 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 July 6, 2015.

The Assessor conducted Open Book on July 22, 2015; from 9:00 a.m. to 11:00 a.m. Notices of Open Book changes were provided to affected property owners on July 22, 2015.

Clerk Schneider informed the BOR that Robert Norris submitted a written statement refusing to waive his right to 48-hours to prepare. His refusal means that the BOR will be required to reconvene to a yet-to-be-determined date. Schneider recommended a minimum of 15 days from today.

At this moment, Robert Norris re-appeared in the Town Hall. He informed the BOR that he decided to proceed with his objection today.

Having no other business, at 5:16 p.m., BOR recessed until Mr. Norris completed his Objection Form for Real Property Assessment form.

OBJECTIONS:

At 6:03 p.m., Robert Norris' case was introduced by the Clerk. Mr. Norris filed an objection on August 10th, 2015 (Exhibit #1).

Case #1: Robert J. Norris

***T20-16-18-99-RA-070-00
Land: \$29,000***

***Raven View Subdivision, Lot 7
Improvements: \$0***

Total: \$29,000

Robert J. Norris, representing himself, and Assessor William Huck, Sr. were sworn in.

Robert J. Norris and William Huck, Sr., verbally waived their right to 48-hours to prepare.

Mr. Norris' case presented via the following testimony:

- He objects to the change in classification from agriculture to residential.
- He does not necessarily object to the increased assessment.
- He believes an oversight occurred that led to him not being given timely notice.
- Lot 7 is a 5.25 acre lot.
- He makes hay off of a portion of Lot 7, as well as all of Lots 1, 2, 3, and 5. (Exhibit #2-Invoice from Robert Sarauer, dated 6/25/15, for the harvest of 365 bales of first-crop hay off of the noted lots.)
- He has hired Abler to clear trees. He plans to do more.
- They ride horses on Lot 7; it is and always has been a part of the farm.
- He stated that he has never listed Lot 7 for sale.

Cross examination of Norris by Assessor William Huck.

- Norris concurred that Assessor Huck gave him verbal notification of the conversion change.
- Norris concurred that Assessor Huck personally visited him on two occasions.

Responses by Norris to questions posed by the Board of Review.

- All lots in the subdivision are zoned R-2.
- Lot 7 is part of the original plat of the subdivision.
- The subdivision land was rezoned from agriculture to Single-Family Residential without Public Sewer (R-2).
- Lot 1, 2 and 3 are 100% ag-use. Lot 4 is still in ag-use but has a house currently in construction. Lot 6 was removed from ag-use when a house was built. The conversion charge for Lot 6 was billed and paid.
- He has listed Lots 1-6 for sale, but never Lot 7.
- He repeated his objection to the timing of the conversion.

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

- Huck presented a copy of Agricultural Land Conversion Charge (Exhibit #3). Huck acknowledged he did not send this notice to Mr. Norris. He did however notified Mr. Norris approximately five time in-person.
- Huck presented a copy of the Notice of Change in Assessment mailed to Mr. Norris on 7/6/15 (Exhibit #4).
- Huck presented a County GIS aerial photo of Lot 7 (Exhibit #5). The photo illustrates that due to trees and ponds, only a percentage of the lot could potentially qualify for ag-use.
- Huck indicated that Lot 7 is mowed. He added that only about $\frac{3}{4}$ of an acre could be used for corn and hay.
- Huck indicated that there are two for sale signs posted on the property; both of which include Lot 7. One sign is at the north end and the other one is at the south end.
- Huck recently visited Lot 7. Norris was cutting and burning brush.
- Huck stated that Norris told him that he has sold Lot 7.

Cross examination of Assessor Huck by Robert Norris.

- Huck concurred that he did not mail the notice of Agricultural Land Conversion Charge to Norris.
- Norris stated he grows timothy and rye on Lot 7.

Responses by Huck to questions posed by the Board of Review.

- The mailing address used for correspondence sent to Robert Norris is N7305 Lake Shore Drive.
- The notice of Agricultural Land Conversion Charge was never sent to Mr. Norris.
- The notice is required by law prior to the bill from the County for the ag-use conversion charge.
- He increased the assessment of Lot 7 from \$1,100 to \$29,000.
- Several other subdivisions were never put in ag-use. Norris mentioned Windward being assess at ag-use.

Additional testimony presented by Mr. Norris:

- He re-iterated the fact that he did not timely receive the notice of Agricultural Land Conversion Charge.
- He suggested that due to the failure to send him the notice, the conversion be made in 2016.
- Assessor Huck handed Norris the notice.

Additional testimony presented by Assessor William Huck:

- The facts of the conversion of Windward Estates are irrelevant to this case.

Closing Statements:

- Norris-His rights to apply due process were hindered by failure to be given proper notice. He does not contest the \$29,000 assessment nor the conversion charge.
- Huck-Norris was sent the Notice of Change in Assessment. He did fail to send the conversion notice. He has viewed the land. There were no crops and two for sale signs posted. Norris verbally informed him that Lot 7 has been sold to a friend.

Chairman Abler declared testimony closed at 6:40 p.m.

BOARD DELIBERATIONS AND DETERMINATION:

The Board of Review deliberations are summarized as follows:

- At this point, the assessment/conversion cannot be undone and re-done next year due to the fact that the conversion is included in the final 2015 Assessment Roll. The only way to undo it is by action of the Board of Review.
- Norris does not object to the increased assessment nor the conversion penalty.
- Norris did not receive the notice of conversion timely.
- Norris waived his right to 48 hours to prepare.

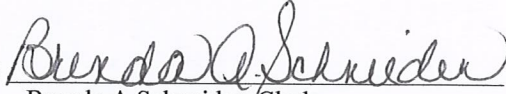
Motion by Jim Rosenthal, second by John Abler, to sustain the Assessor's assessment. Roll call vote:

Jerry Guelig	no	Clarence Kraus	no
Jim Rosenthal	yes	Brenda Schneider	yes
Tim Simon	no	John Abler	yes

Motion fail on a tie vote (3-3). Assessment sustained.

Notice of the Board of Review's Determination was presented in-person by the Clerk to Mr. Norris.

Being no further business presented for consideration by the Board of Review, motion by John Abler, second by Jim Rosenthal, to declare final adjournment of the 2015 Board of Review at 7:00 p.m. Motion carried (6-0).

Attest: 
Brenda A Schneider, Clerk