

**TOWN OF TAYCHEEDAH
BOARD OF REVIEW
MAY 26, 2016
5:30 P.M.
TAYCHEEDAH TOWN HALL**

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

Jerry Guelig called the 2016 Board of Review to order at 5:32 p.m.

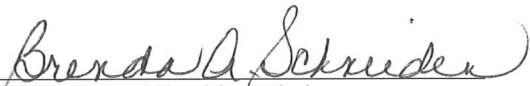
Chairman Guelig noted for the record that Clerk Brenda Schneider has completed the State of Wisconsin Board of Review certification on May 6th, 2016.

Motion by Clarence Kraus, second by Jim Rosenthal, to appoint Jerry Guelig the 2016 Board of Review Chairperson. Hearing no other nomination, Jerry Guelig called for a vote. Motion carried (5-0-1). Abstention: Jerry Guelig.

Assessor Huck reported that the 2016 Assessment Roll is yet to be completed. Assessor Huck recommends reconvening the 2016 Board of Review on Monday, June 13th, at 6:45 p.m., at which time the roll should be completed.

Motion by Jim Rosenthal, second by Clarence Kraus, to reconvene the 2016 Board of Review to Monday, June 13th, at 6:45 p.m. (6-0).

Motion by Jerry Guelig, second by Jim Rosenthal, to adjourn the first meeting of the 2016 Board of Review. Motion carried (6-0).

Attest 
Brenda A. Schneider, Clerk

**TOWN OF TAYCHEEDAH
BOARD OF REVIEW
JUNE 13, 2016
6:45 P.M.
TAYCHEEDAH TOWN HALL**

The Town of Taycheedah reconvened the 2016 Board of Review on Monday, June 13th, 2016, at the Taycheedah Town Hall.

The 2016 reconvened Board of Review was called to order by Board of Review Chairman Guelig at 6:47 p.m.

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.


Assessor Huck reported the 2016 Assessment Roll is complete.

Consensus of the members was to reconvene the 2016 Board of Review on Thursday, August 11th, from 5:30 to 7:30 p.m.

The Assessor will conduct Open Book on Tuesday, July 19th, from 9:00-11:00 a.m.

Motion by Jerry Guelig, second by John Abler, to adjourn the Board of Review at 6:49 p.m. Motion carried (6-0).

Attest:


Brenda A Schneider, Clerk

**TOWN OF TAYCHEEDAH
BOARD OF REVIEW
AUGUST 11, 2016
5:30 P.M.
TAYCHEEDAH TOWN HALL**

The Town of Taycheedah reconvened the 2016 Board of Review on Monday, August 11th, 2016, at the Taycheedah Town Hall.

The 2016 reconvened Board of Review was called to order by Board of Review Chairman Guelig at 5:40 p.m.

The Clerk called the roll. Members present were Jerry Guelig, Clarence Kraus, Jim Rosenthal, Tim Simon, and Brenda Schneider. Also present were Assessor Bill Huck and Town Attorney Matt Parmentier. Objector Robert Norris requested John Abler be removed from the 2016 Board of Review proceedings.

It was noted that Clerk Brenda Schneider has completed the mandatory State of Wisconsin Board of Review Certification on May 6th, 2016.

The Notice of Open Book was published in the Fond du Lac Reporter on July 3rd, 2016. The Notice of Reconvened Board of Review was published in the same newspaper on July 17th, 2016. Both notices were posted on the Town Hall bulletin Board and at the Lakeview Mart and Ledgeview Express on July 1st, 2016. Both notices were also posted on the Town of Taycheedah website on July 1st, 2016.

Notices of Change in Assessment were mailed to affected property owners on July 1, 2016.

The Assessor conducted Open Book on July 19, 2016; from 9:00 a.m. to 11:00 a.m. There were no Open Book changes to the Assessment Roll.

The 2016 Assessment Roll is now complete. Assessor William Huck signed the Assessor's Affidavit.

The Board of Review will use the following hearing procedures:

- The person filing the objection will testify and present evidence first. The Assessor may then ask the objector questions. The Board of Review members may also ask the objector questions.
- After the objector has testified, any other witnesses present in support of the objector will testify. Each witness is subject to questions from the Assessor and the Board of Review members.
- Following all witnesses of the objector, the Assessor shall present his case in support of the assessment.
- The Assessor shall be subject to any questions of the objector first. Then the Assessor shall be subject to questions of the Board of Review members.
- The objector may present any other evidence, again subject to questions of the Assessor and Board of Review members.
- After all evidence has been submitted under oath, the objector may first make a brief summary of his/her case to the Board of Review.
- The Assessor may follow with a brief summary of his case.
- After each summary, the taking of testimony will be closed.
- The Board of Review will deliberate on the testimony in open session.

The Board of Review wants you, the objector, to understand that under state law, the Board of Review is required to uphold the Assessor's valuation of your property as being correct unless you, by your testimony, can show the Assessor's valuation to be incorrect. In other words, the burden of proof is upon you as the taxpayer. Do you understand? Mr. Norris concurred with this statement.

The Clerk introduced the following case:

OBJECTIONS:

Robert Norris.

The property owner, objector, resides at N7370 Raven View Court, Fond du Lac, WI.

There are four parcels in question.

Parcel #1

T20-16-18-99-RA-020-00 Lot 2, Raven View Subdivision (1.5 acres)

This property has been classified for assessment purposes as Residential.

The value in the Assessment Roll for the current year is:

Land: \$20,000	Improvements: \$0	Total: \$20,000
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Parcel #2

T20-16-18-99-RA-030-00 Lot 3, Raven View Subdivision (1.5 acres)

This property has been classified for assessment purposes as Residential.

The value in the Assessment Roll for the current year is:

Land: \$20,000	Improvements: \$0	Total: \$20,000
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Parcel #3

T20-16-18-99-RA-070-00 Lot 7, Raven View Subdivision (5.255 acres)

This property has been classified for assessment purposes as Residential.

The value in the Assessment Roll for the current year is:

Land: \$29,000	Improvements: \$0	Total: \$29,000
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Parcel #4

T20-16-18-31-16-003-00 W4555 Golf Course Dr. & N7370 Raven View Ct. (13.469 acres)

This property has been classified for follows: 3 acres as Residential and 10.469 acres as underdeveloped.

The value in the Assessment Roll for the current year is:

Land: \$50,100	Improvements: \$136,000	Total: \$186,100
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The Clerk attempt to swear-in all those intending to provide testimony during the hearing. Mr. Norris raised a procedural question regarding the Board of Review members also being sworn-in due to the fact he planned to have one or more of the members present testify on his behalf. Attorney Parmentier explained the statutory duty as members of the Board of Review. Said duty would be a conflict of interest if any member were to testify on Mr. Norris' behalf.

Robert Joe Norris, N7370 Raven View Court; Johanna Darlene Appel, N7370 Raven View Court; and, William J Huck, Sr., N7456 Winnebago Drive; were sworn-in.

Attorney Parmentier, representing the Board of Review, presented comments regarding the jurisdiction of the Board of Review is to decide on property classifications and property values. He noted Norris' objection form alleges misconduct in office. Parmentier advised that the Board's jurisdiction is not to make decisions regarding any allegations. He reminded the Board of Review members that they are, by law, required to assume the Assessor's assessment is correct and that the burden of proof is on the objector to overcome that assumption.

Mr. Norris presented his case via the following testimony:

- He objects to the entire re-assessment of his properties.
- He alleged the Assessor violated §946.12(1), (2), (3), and (4); a Class I felony.
- He stated that the Assessor refused to meet him at the farm to witness the cutting of first-crop hay. He also stated the Assessor did not return his phone calls for weeks.

Norris made numerous statements regarding his interpretation of the Assessor's intent in retaining Bowmar Appraisals to assist him in evaluating all properties with horses to determine if said properties qualify for ag-use assessment.

Exhibits presented by Robert Norris were as follows:

1. Objection to Real Property Assessment form, filed by Robert J. Norris, dated 8-9-2016. One form was filed for objections to the assessment of multiple parcels.
2. Email communication dated 6-16-16 from cowboybobn@charter.net to chairman@townoftaycheedah.com, copied to Clarence Kraus, clerk@townoftaycheedah.com, pleasurerider76@gmail.com, and supervisortim@townoftaycheedah.com with a subject of "Town assessor, no contact and concerns of further illegal actions".
3. "Notice to Wm. Huck, Taycheedah Town Assessor; 7-18-2016", signed by Robert J. Norris.
4. Wisconsin Department of Revenue Property Assessment Appeal Guide for Wisconsin Real Property Owners, Section III, pages 4, 8, 9 and 10.
5. State of Wisconsin penal code for Corruption in Public Office and §946.12, Misconduct in public office.
6. 2016 Agricultural Assessment Guide for Wisconsin Property Owners, Pages 18, 19, 22, 36 and 37.
7. "8-9-2016 Cover for report to FDL Co. law enforcement to report Criminal Misuse of Public Office by Town of Taycheedah tax assessor, Wm. Huck while involved in his required duties of office for the 2016 tax assessment process", signed by Robert J. Norris. Said report was filed with the Fond du Lac County District Attorney last Tuesday.
8. Invoice to Robert Norris from Robert Sarauer, W3540 Golf Course Drive, Fond du Lac, WI, for "First Crop Hay Harvest", Lot #2, 3, 5, 7 and the Farm. (465 bales x \$1.25=\$581.25)
9. Agriculture Valuation, Wisconsin Property Assessment Manual, Chapter 11, pages 8, 9, 10, 25 and 26.

Cross examination of Norris by Assessor William Huck.

- Norris stated that he considers his farm a horse farm.
- The farm is zoned agricultural and it is grandfathered as a farm.
- During his appeal to the DOR in 2015, Norris testified that he had terminated his horse business in 2006. Norris acknowledged that he formally filed dissolution of business in reference to Norris Sunset Stables and Magic Moments Pony Rides, and he dissolved the horse boarding and training businesses and he eliminated all business associations with the IRS and the State Department of Revenue.

Additional exhibits presented by Robert Norris were as follows:

10. Color photos of horses (2 pages) during the business operation of Magic Moments Pony Rides.

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

- Norris stated that he does produce crops on Lots 2, 3, 5, 7 and the farm.
- Norris replied that he feeds some of the hay to the horses and gives some of it to Robert Sarauer, the man that bales the hay for him.
- Lots 2, 3 and 7 are for sale. They are residential lots classified as ag-use.
- He produces hay on lots 2, 3 and 7 and he uses Lot 7 for riding and exercising horses.
- The horses are kept on the main farm parcel.

Parcel 4 in the materials distributed to the Board of Review members is the main farm lot consisting of two fire numbers.

- Exhibit #8, invoice from Robert Sarauer, in the amount of \$581.25, for the baling of first-crop hay will not be the entire expense for the year. Second crop will be baled soon. The bill will be less due to the fact that second-crop is always less than first crop. Mr. Sarauer will, at times, take all of the hay if it is contaminated with broadleaf or other invasive weeds. Sarauer will, at times, trade Norris good alfalfa for his contaminated hay.
- Norris is the sole owner of all of the lots in question.

- He terminated his activity in the horse business.
- Norris and Johanna Appel share in the responsibilities of taking care of the horses.
- In the past, they had a program of providing riding lessons to folks going out west to prepare them for riding in the mountains.
- He's always been involved in some type of horse business.
- Johanna manages a horse breeding operation that has been ongoing since before the Magic Moments and boarding business.
- Norris understands Bill Huck's confusion over the farm operations due to the fact Huck was aware that their world-class brood mare had to be put-down 4-5 years ago.
- Norris stated that certain filings have to be done with the State only if the business shows a profit. They do not need to file until a profit is shown. They expect to do so next year.
- Johanna maintains all receipts for the breeding operation.
- They've lost two horses; which slowed the operation down.

Additional exhibit presented by Robert Norris were as follows:

11. Color photos of all of their brood mares, filly, foals (some of them have been sold) and stallion (6 pages).

- Johanna has horses for sale and has received offers for those horses.
- Norris admitted to attending Open Book. He acknowledged not telling Assessor Huck about their breeding operation either at the Open Book or when he personally visited Huck's home. His only purpose of attending Open Book was to hand-deliver Exhibit #3 to Mr. Huck. Chairman Guelig declared Norris at-fault for not reporting his breeding operation.

Johanna Appel's responses to Robert Norris' questions were as follows:

- Johanna is the farm manager.
- She is aware that Norris made every effort to make contact with Mr. Huck over three weeks.
- She operates a breeding program at the farm.
- She has evidence to prove to Mr. Huck and the members of the Board of Review that she has been involved in a breeding program and with the raising and training of foals with the intention of selling them. Norris is also involved in the program.
- She is aware that Huck was informed that their world-class brood mare had to be put-down in 2004.
- The death of this brood mare did not end her breeding program due to the fact she had a second brood mare at that time that they had just started using the year before.
- She has two foals in training or service.
- She is in the process of training a stallion for hand-collection of semen for distribution nationally and to Europe. The stud fee will be \$1,000 plus collection and shipping fees.
- She plans to use the stallion in their breeding program.
- They will also collect semen from mares owned by others.
- She is aware that all income will have to be reported to the State and the IRS. All receipts will be deductible against the income.
- If all goes well, they anticipate increasing the stud fee to roughly \$2,500.
- They took their first brood mare (Lucy) to Florida for artificial insemination at a cost of about \$9,000. One of Lucy's foals is the stallion currently on the farm.
- The second brood mare will be bred with the stallion on the farm this winter.
- Dexter is a gelding at the farm that she bought four years ago. He is currently for sale. She has had offers of less than the advertised price. She turned down \$12,500.

Additional exhibit presented by Robert Norris were as follows:

12. For sale ad, dated 8/5/15, AQHA/APHA Horses \$15,000 & Above internet site. Posted by Johanna Appel, advertising a 2012 gelding for \$25,000.

- Dexter is currently trained for western pleasure, hunter under saddle and showmanship.

- She has maintained records of all of the expenses all the way back to the beginning of the breeding operation.
- She plans to expand the breeding program in the coming years. She has had interest in purchasing Earl's semen when he's ready. She's had inquiries from people in other states and countries.
- She has a two-year old that has been approved by two different European associations as to being qualified to compete in Olympic world-class events world-wide.

Cross examination of Johanna Appel by Assessor William Huck.

Mr. Huck did not have questions for Appel due to the fact that he never talked to her. He always talked to Norris.

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

- A reproduction program is considered agricultural use.
- The breeding program takes place on the largest parcel; the one with the barn, house and other structures.

Assessor William Huck, Sr. presented his case via the following testimony:

- Mr. Kraus called him regarding Norris cutting his hay. Kraus did not tell him that Norris wanted to talk to him. Kraus told him that Norris wanted him to witness his hay getting cut. He told Kraus that Norris can cut it and that he would do a drive-by later.
- On 7/6/16, Norris called his house and left a voice mail message. On 7/7/16, he returned Norris' call. Norris met with him at his home. They talked for about an hour. Several times during the conversation, he told Norris that the only way he could qualify for ag-use is if he were breeding horses. Norris verified his mare had died and was unable to remember when she died. Norris requested some information.
- On 7/11/16, Norris again visited with Huck at his home. They talked for about another hour. Huck gave Norris Chapter 11 of the Wisconsin Property Assessment Manual and the 2016 Agricultural Assessment Guide for Wisconsin Property Owners, pages 1-38.
- On 7/19/16, Norris attended Open Book. Norris gave him a sealed envelope.
- At no time, did Norris ever tell him that he had brood mares and was breeding horses.
- Norris insinuated that he has some type of vendetta against Norris.
- Huck looked at the other horse operations in the Town. Some were changed just like Norris' were because they were not breeding horses.
- If Norris would have told him at Open Book that he is breeding horses, he would have gladly changed the assessments.
- Huck distributed a copy of an aerial photo of Lot 7. He believes approximately .5 acre is tillable. The remainder of the lot has two ponds and trees.
- Huck distributed a copy of an aerial photo of Parcel #4, the barn/farm site.
- Huck called Bill Kiekhaefer, Bowmar Appraisals, to get a second opinion. Huck paid Kiekhaefer for his services.

Exhibits presented by Assessor Bill Huck were as follows:

13. 2016 Agricultural Assessment Guide for Wisconsin Property Owners, pages 1-38.
14. Wisconsin Property Assessment Manual, Chapter 11, pages 1-86.
15. Fond du Lac County GIS aerial photo with Lot 7, Raven View Court outlined.
16. Fond du Lac County GIS aerial photo with parcel T20-16-18-31-16-003-00, W4555 Golf Course Dr. & N7370 Raven View Court outlined.

Cross examination of Assessor Huck by Robert Norris.

- Huck concurred that he is now of the opinion that the farm qualifies for ag-use. He added that had he been provided the information regarding the breeding operation, he would have assessed it at ag-use.
- Norris claimed that two DOR representatives told Huck that a crop is not necessary for Lot 7 to qualify as ag-use.
- Huck acknowledged that he had yet to receive the bill from Bill Kiekhaefer.

- Huck acknowledged that he read the material contained in the sealed envelope given to him by Norris during Open Book.
- Huck acknowledged that he did not contact Norris after reading the material.
- Huck is aware that Norris alleged that Huck refused to meet with him to discuss the possible re-assessment of his land.
- Huck is aware that Norris alleged that Huck has involved himself in criminal activity with the intent to harm and damage Norris when doing his duties as Town Assessor.
- Huck is not aware of any citizen complaints which indicate dissatisfaction that horse owners not being taxed enough.

Attorney Parmentier interjected that Norris' cross-examination of the Assessor has become a presentation of more testimony. Parmentier noted that Norris' opportunity to provide testimony is over and that he will have an opportunity to provide a closing statement. Overall, the Board of Review has been very flexible in allowing Norris to talk about irrelevant issues. The topic need to be your assessment and the classification.

- Huck never refused to meet with Norris. Norris believes Huck avoided him for three weeks. Mr. Kraus told Huck that Norris wanted him to witness the cutting of the hay.
- Huck visited, with Bill Kiekhaefer, seven or eight horse farms.
- Huck increased the assessment of three horse farms. They were changed from ag-use to fallow. Stanley's increased by about \$6,000 and Silica Road (Kohlman) increased by about \$4,000. Norris' increased substantially more because three of the lots are zoned residential.

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

- The increase to the assessments was due to changing the classification of three lots to residential. The assessments went from roughly \$1,700 to \$69,000. He used the same values that they did back in 2006. Norris just sold a lot for \$95,000.
- Huck agreed that the property qualifies as ag-use based upon their breeding program, excluding Lot 7 because it doesn't have enough open space. He noted that pasturing and exercising the horse would not qualify as ag-use.
- He believes the assessment of \$29,000 for Lot 7 is fair and correct.
- He believes an assessment of \$300 for Lot 2 would be a fair ag-use assessment.
- He believes an assessment of \$300 for Lot 3 would be a fair ag-use assessment.
- He believes an assessment of \$38,000 for three acres, classified as residential, for the home/farm site and an assessment of \$2,100 for the remaining 10.469 acres, for a total of \$40,100 for the land, would be a fair assessment.

Additional testimony presented by Mr. Norris:

- Norris wanted to make it known that his Lot 7 is exactly the same as it was in the 2015. He was successful with his appeal to the Department of Revenue. He noted that Huck's assessment was not supported by statute. The crop area has no relativity to the matter.

Additional testimony presented by Assessor William Huck:

- Last year, when he assessed Lot 7 as residential, he sent Norris a notice by mail of the increase to \$29,000. Norris claimed he did not receive the notice.
- Huck acknowledged that he failed to send Norris the Notice of Ag-land Conversion Charge. This was one of the reasons that Norris was successful with his appeal last year.

Closing Statements:

- Norris-He believes that they have proven that the ranch qualifies for ag-use.
- Huck-He based the assessments on the information he had at that time. Had he had the new information, he would have changed the assessments of all but Lot 7.

Chairman Guelig declared testimony closed at 7:47 p.m.

BOARD DELIBERATIONS AND DETERMINATION:

The Board of Review deliberations are summarized as follows:

- Norris provided testimony regarding a breeding operation and the production of hay.
- Appel provided further testimony regarding the breeding operation.
- Huck acknowledged that Norris failed to provide him information regarding the breeding program.
- The Board of Review concurs that the assessment should be based on the breeding operation.
- The Board of Review concurred that the Assessor's valuation is incorrect, that Norris has presented sufficient evidence to rebut the presumption of correctness granted by law to the Assessor, and that the classification is reasonable in light of the relevant evidence.

Parcel #1

T20-16-18-99-RA-020-00

Lot 2, Raven View Subdivision (1.5 acres)

Motion by Clarence Kraus, second by Tim Simon, to change the classification to ag-use and to establish the new assessment at \$300.00. Motion carried unanimously by roll call vote.

Parcel #2

T20-16-18-99-RA-030-00

Lot 3, Raven View Subdivision (1.5 acres)

Motion by Jerry Guelig, second by Clarence Kraus, to change the classification to ag-use and to establish the new assessment at \$300.00. Motion carried unanimously by roll call vote.

Parcel #3

T20-16-18-99-RA-070-00

Lot 7, Raven View Subdivision (5.255 acres)

After discussion as to the unknown acreage that is tillable vs. untillable and the inability to determine an ag-use assessment of the tillable land vs. an assessment of the non-tillable land based upon earlier testimony, motion by Clarence Kraus, second by Tim Simon, to change the classification to ag-use and to reduce the assessment to \$1,100.00. Motion carried by roll call vote (3-2). Aye-Kraus, Rosenthal and Simon. Nay-Guelig, Schneider.

Parcel #4

T20-16-18-31-16-003-00

W4555 Golf Course Dr. & N7370 Raven View Ct. (13.469 acres)

This property has been classified for follows: 3 acres as Residential and 10.469 acres as underdeveloped.

Motion by Tim Simon, second by Jerry Guelig, to classify the 10.469 acres as ag-use and reduce the assessment of the 10.469 acres to \$2,100. The assessment of the improvements to remain at \$136,000. Total assessment of \$176,100. Motion carried by roll call vote (4-1). Aye-Rosenthal, Simon, Schneider, Guelig. Nay-Kraus.

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 Tim Simon, second by Jim Rosenthal, to declare final adjournment of the 2016 Board of Review at 8:18 p.m. Motion carried (5-0).

Attest: Brenda A. Schneider
Brenda A Schneider, Clerk