



Board of Review Meeting held May 11, 2024 at the Town Hall at 7:00 a.m.

Present: By roll call-Dave Wagner, Mark Donner, Larry Reas, Judy Reas, Angela Hilgart and Assessor Cindy Chase present.

1. Board of Review was called to order by Town Chairman Dave Wagner
2. Motion made by Dave Wagner and seconded by Larry Reas to appoint Mark Donner as Chairperson for the Board of Review: Wagner-yea, Donner-yea, Reas-yea and Reas-yea. Motion passed.
3. Motion made by Dave Wagner and seconded by Larry Reas to appoint Judy Reas as the Vice Chairperson for the Board of Review: Wagner-yea, Donner-yea, Reas-yea and Reas-yea. Motion passed.
4. Motion made by Judy Reas and seconded by Larry Reas to appoint Angela Hilgart as the Clerk for the Board of Review: Wagner-yea, Donner-yea, Reas-yea and Reas-yea. Motion passed.
5. The clerk confirmed the appropriate Board of Review and Open Book meeting notice was published in the April 18, 2024 edition of the Price County Review. Copies of affidavit provided.
6. The clerk reported that three (3) members have met the mandatory training requirements; Mark Donner, Larry Reas, Judy Reas. Training affidavits provided.
7. The clerk noted that the Assessment Roll has been received and those present were permitted the opportunity to review the Assessment Roll.
8. The clerk confirmed that the Town has an ordinance for the confidentiality of income and expense. copy of ordinance provided.
9. Assessor Cindy Chase reported no new laws.
10. The clerk reported that the 2024 assessment roll has been received, checked for errors, and has made certain that all properties that are taxable have an assessment for this year.
11. Assessor Cindy Chase noted that she had mailed out notices of assessments on April 3, 2024 to all property owners with changes.
12. It was reported that there were 4 property owners that attended the open book and that all changes have been recorded in the assessment roll.
13. The assessor signed the affidavit in the Assessment Roll and the clerk witnessed the signature.
14. Motion made by Judy Reas and seconded by Dave Wagner to accept and approve the three Corrections of errors in property taxes in the amount of \$2,096.12 as presented by the Assessor to the 2024 tax roll: Wagner-yea, Donner-yea, Reas-yea, Reas-yea. Motion passed.
15. It was reported that two objections were received by the clerk: Christopher Brickheimer and Charles Eskridge

16. The clerk swore in Christopher Brickheimer and assessor Cindy Chase at 7:30 a.m.

The Objection form for Real Property Assessment was presented to the Board of Review. Chairman Mark Donner took testimony from Christopher Brickheimer as he presented to the board their reasons why the total assessment of tax key 50-026-2-40-01-08-5 15-189-02000 Meadows of Butternut Lake Lot 2, with 1/10 interest in lot 11 and 1/10 interest in lot 12, should be valued at \$311,850, providing the board members with various sheets to support his reasonings.

Assessor Cindy Chase testified that the property was assessed at \$523,300 and provided several comparable properties with their assessed values and sale prices.

Dave Wagner moves: exercising its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote hereby determines; that the assessor's valuation is correct, that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, that the assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor, that the assessor's valuation is reasonable in light of all the relevant evidence, and sustains the same valuation as set by the assessor, motion seconded by Judy Reas: Wagner-yea, Donner-yea, Reas-yea, Reas-yea, motion passed. The clerk informed Christopher Brickheimer of the board determination and a notice will be mailed to him Monday, May 13, 2024.

17. The clerk swore in Charles Eskridge and assessor Cindy Chase at 8:15 a.m.

The Objection form for Real Property Assessment was presented to the Board of Review. Chairman Mark Donner took testimony from Charles Eskridge as he presented to the board his reason why the total assessment of tax key 50-026-2-40-01-08-5 15-189-06100 should be valued at \$326,980, providing the board members with various sheets to support his reasonings.

Assessor Cindy Chase testified that the property was assessed at \$582,100 and provided several comparable properties with their assessed values and sale prices.

Judy Reas moves: exercising its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote hereby determines; that the assessor's valuation is correct, that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, that the assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor, that the assessor's valuation is reasonable in light of all the relevant evidence, and sustains the same valuation as set by the assessor, motion seconded by Dave Wagner: Wagner-yea, Donner-yea, Reas-yea, Reas-yea, motion passed. The clerk informed Charles Eskridge of the board determination and a notice will be mailed to him Monday, May 13, 2024.

18. Dave Wagner made a motion to adjourn the 2024 BOR, seconded by Larry Reas. Motion passed.  
19. The 2024 Board of Review adjourned at 9:30 a.m.