

Town of Otter Creek Board of Review Meeting

Wednesday, September 25, 2019

Meeting was called to order by Town Chairman, Mark Warner, at 3:59 p.m. Roll call was taken by LeAnn Ralph, Supervisor 2, and present is:

Supervisor 2, LeAnn Ralph; Tax Assessor, Bob Irwin; Mark Warner, Town Chairman; and Town Clerk, Bev Bernier, were in attendance.

Motion was made by Mark Warner, seconded by LeAnn Ralph, to adjourn the Board of Review meeting to 4 p.m., Thursday, September 26, 2019, at the Otter Creek Town Hall. Motion approved and postings were placed on the Town Hall exterior doors noticing the public of the postponed meeting. Meeting was adjourned by Supervisor LeAnn Ralph, seconded by Chairman Mark Warner at 4:00 pm.

Respectfully submitted, Bev Bernier, Otter Creek Clerk Treasurer

Town of Otter Creek Board of Review Meeting

Thursday, September 26, 2019 – minimum of two-hour session beginning at 4 p.m.

Meeting was called to order by Town Chairman, Mark Warner, at 4 p.m. Roll call was taken by Warner– those present - Tax Assessor, Bob Irwin; Mark Warner, Town Chairman; LeAnn Clark, Supervisor 2, and Town Clerk, Bev Bernier, in attendance, along with several town residents.

Motion was made by Warner to appoint LeAnn Ralph as chairperson of the BOR. Motion seconded by Bernier, motion carried.

Ralph stated confirmation of appropriate Board of Review (BOR) and Opening Meetings notices were verified and published August 21, 2019 posted on the Town Hall door and three standard posting places within the Town. Please note this is a reassessment year.

LeAnn Ralph, Mark Warner, and Bev Bernier have met the requirement of the BOR training and an Affidavit had been filed with the WI DOR on September 11, 2019 and September 26, 2019.

Ralph verified that the Town of Otter Creek has an ordinance that exists for the confidentiality of income and expense information provided to the assessor under state law.

Tax Assessor; Bob Irwin, confirmed there are no new tax laws.

The BOR received the assessment roll and sworn statement from Tax Assessor; Bob Irwin. We also reviewed the assessment roll with no corrections at the meeting. On 9/30/2019, Irwin had one correction noted on a parcel: 2-301201-001-0001. The G4 should have a value of \$1700.

It was verified with Assessor Irwin that any Open Book changes are included in the assessment roll. Open Book was held Wednesday, September 18, 2019, noon to 2 p.m. and Assessor Irwin confirmed that taxpayers were present to review the assessments and ask questions of Assessor Irwin.

One taxpayer, Walter & Theresa Domaszek, filed a notice and are present to contest their assessment. After discussion, it was determined that the Domaszek's did not want to contest their assessment, they are in agreement with the assessment and wanted only to receive clarification on the amount. Below are the notes taken prior to determination there was no contesting:

At this time, I am asking that the tape recorder be turned on and the case introduced by Clerk Bernier, and the Clerk swear in witnesses:

Clerk Bernier: This case is of Walter & Theresa Domaszek.

The property owners reside at 1000 E 8th Street, Neillsville WI 54456.

The address for the property in question is N11260 County Road S, Wheeler WI 54772

The tax keys for the property are: 1702023012171100001 and 1702023012171200001.

These properties have been classified for assessment purposes as 2 acres G1 Residential, and 78 acres as G6 Productive Forest Lands.

The value in the assessment roll for the current year for the 40 acres including the home is:

Land	\$102,200
Improvements	\$31,800
Total Assessment	\$134,000

The value in the assessment roll for the current year for the separate 40 acres is:

Land	\$88,000
Improvements	\$0
Total Assessment	\$88,000

Would all person, including the Assessor, intending to provide testimony for this hearing please raise your right hand to be sworn.

Do you solemnly swear or affirm that the testimony which you shall give in the matter now on hearing shall be the truth, the whole truth, and nothing but the truth so help you God?

Would each person who has just been sworn please state your name and address for the record.

Walter G. Domaszek, 1000 E 8th St., Neillsville WI 54456

Theresa F. Domaszek, 1000 E 8th St., Neillsville WI 54456

Bob Irwin, E 7317 N Coutny Road E Menomonie WI 54751

Bob, can you please state the estimated level of assessment for the current year. 101%.

LeAnn –

I will now briefly outline the hearing process:

1. 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.
2. 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 board of review members.
3. Following all witnesses of the objector, the assessor shall present his/her case in support of the assessment.

4. 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.
5. The objector may present any other evidence, which again is subject to questions of the Assessor or board of review members.
6. The Assessor may provide any other evidence, again subject to questions of the objector and board of review members.
7. 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.
8. The Assessor may follow with a brief summary of his/her case.
9. After each summary, the taking of testimony will be closed.
10. The board of review will deliberate on the testimony in open session immediately following the testimony.

LeAnn – to the objector:

“The board of review wants you 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 that?”

Theresa Domaszek – We want to get clarification on improvements of the property and what will go off the property when some of the buildings are demolished. What will be on the tax rolls as of January 1, and what do we need to do when we demolish the house and shed. The well will be used and the septic will not. The person doing the demolishing will have it done before hunting.

Bob Irwin: whatever is there on January 1 will be assessed. He will go through in January and see what is there. When the house goes off the septic goes off.

Theresa Domaszek: What will be left is the shed and one of the two garages. We are good with the revised value.

Mark Warner: Do you want to waive the full contesting process?

Theresa Domaszek: Yes, we will waive the full process. We just wanted clarification. We are both good with the reassessment of \$134,000.

LeAnn Ralph: I am now closing the testimony in this case. There is no need for deliberations since all are in agreement.

One additional resident, John Weissinger, appeared, but he had not given notice to the Clerk of his intention to contest his assessment. Weissinger had attended Open Book and was given comparitors at that time. Irwin again provided 4 to 5 comparator properties. Ralph informed the resident that he has the burden of proof to support his case. The resident did not have any documentation to support his claim, or any witnesses to support his case and the board did not waive the 48 hour notice. The resident was informed he could contest his assessment at the 2020 Board of Review with proper notification to the Clerk, and also attend the 2020 Open Book to have any questions answered.

No additional residents attended the Board of Review. Meeting was adjourned by Chairperson, LeAnn Ralph at 6 pm.

Respectfully submitted, Bev Bernier, Otter Creek Clerk/Treasurer