

Town of Otter Creek BOARD OF REVIEW Meeting
Otter Creek Town Hall, Wheeler WI
Tuesday, June 8, 2021 – minimum of two-hour session beginning at 7 p.m.

BOARD OF REVIEW Meeting was called to order by Town Chairman, Mark Warner, at 7:06 p.m. **SUSPENDED TO HOLD REGULAR TOWN MEETING.**

RETURN TO BOARD OF REVIEW: 7:19 p.m.

Roll call was taken by Warner– those present - Tax Assessor, Bob Irwin; Chairman - Mark Warner; Supervisor 2 - LeAnn Ralph; and Town Clerk Treasurer - Bev Bernier, in attendance, along with several town residents.

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

Ralph stated confirmation of appropriate Board of Review (BOR) and Opening Meetings notices were verified and published May 14, 2021 on the Otter Creek Town Website, posted on the Town Hall door and two standard posting places within the Town. This is not 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 March 15, 2021.

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.

The Town of Otter Creek does not have a policy regarding the procedure for waiver of Board of Review hearing requests, as such, any requests not formally noticed to clerk of BOR at least 48 hours before the first meeting of the BOR will be basis for refusal to hear objection at this first BOR.

Question to the Tax Assessor; Bob Irwin, are there any new laws. Assessor Irwin stated 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, other than what may come up during the meeting below.

It was verified with Assessor Irwin that any Open Book changes are included in the assessment roll. Open Book was held Tuesday, June 1, 2021, 10 a.m. to 12 noon and Assessor Irwin confirmed there were taxpayers present to review the assessments and ask questions of Assessor Irwin.

One taxpayer filed a notice and is present to contest their assessment. **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:**

Would all persons, 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? REPLY BY EACH: I do.

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

Bradley Ingram, N10701 610th Street, Wheeler WI 54772.

Bob Irwin, E 7317 N County Road E Menomonie WI 54751.

Bob, can you please state the estimated level of assessment for the 2019 and 2020. Assessor Irwin said it was 100%.

Clerk Bernier –

This case is of Bradley Ingram.

The property owner resides at 672 Railroad Avenue, Chetek, WI 54728

The address for the property in question is 6357 1180th St., Wheeler WI 54772

The tax keys for the property are: 17020-2-301204-010-0002.

These properties have been classified for assessment purposes as: 2 acres residential, 18 acres wooded

The value in the assessment roll for 2019 for the 20 acres is:

Original 2019 Assessment:	Land	\$44,000	Bldgs	\$0	Total	\$44,000
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Corrected 2019 Assessment:	Land	\$50,600	Bldgs	\$33,300	Total	\$83,900
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Net Change \$39,900

Reason for change: Buildings

The value in the assessment roll for 2020 for the 20 acres is:

Original 2020 Assessment:	Land	\$44,000	Bldgs	\$0	Total	\$44,000
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Corrected 2020 Assessment:	Land	\$50,600	Bldgs	\$33,300	Total	\$83,900
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Net Change \$39,900

Reason for change: Buildings

LeAnn Ralph –

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 Ralph – 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?”

LeAnn Ralph – ask the objectors:

“For the record, will you please state your full name and will you also state what in your opinion is the fair market value of your property?” (follow format in numbers 1 through 10 above).

Bradley Ingram - Yes. Bradley R. Ingram, fair market value of his property is in the toilet, \$0. Evidence – township voted to go to County wide zoning, voted in many years ago. Cannot do what he wants by his beliefs and ancestry. Told by County he needs to change or remove everything and get out of the county, this was stated in a letter he received from Michelle of the Zoning Dept and was told by Bob Colson of DC Zoning. Property does not have any value if he cannot do anything with the property. Assessor has said this is residential. I can’t live on my land like I want to live on it

Mark Warner – you are perfectly free to live there and need to abide by laws. Zoning has been in this area for 25 years. Most of the townships in the county are zoned, there are a number of people building homes.

Bradley Ingram – I need to build the way we want it.

Mark Warner – we are required by state law to have a building inspector who reinforces the Uniform Dwelling Code.

Bradley Ingram – I purchased the property in 2013 and have lived in the township over 30 years. I bought land, have been putting up cottages, now the county comes in and says you can’t do that. I need to move off the land per the county.

Mark Warner – if you are building a dwelling you need to follow the state unified dwelling code.

Bradley Ingram – They say I need to have everything under one roof. I don’t believe in that. I am native American. We want to be left alone. Zoning tells me I can’t put a fire ring within 75 feet of the road. We can’t use it. From Bob Colson specifically.

Mark Warner – we need evidence that your land is worth nothing.

Bradley Ingram – we have been in standstill with zoning. Finally getting some answers from Zoning – Bob Colson. Not sure what we are required to have for the outhouse, if we need a well to be considered a

campground. I am getting taxed on things, I can't even move forward on. I don't think it is right, I can't have cottages and live the way we live.

Another resident to testify – please state your full name and address: Rita Carroll, N7124 Arbor Lane, Durand WI.

Rita Carroll – Presently none of the buildings are completed, all in flux. Homestead cabin is falling into a hole. Moved into a different building. People who put it up put it on a stump, stump decayed, whole corner of the building has fallen in. Got out of that building. Bunch of storage building, garage is there, containers were there, paid the fine for the building permit, submitted application to the county zoning office. Want all of the buildings into one unit, not their plan. If you put a building on blocks, this is temporary, that is wrong. Trying to rectify that. Trying to do special exemption with Bob Colson, Keith with State for campground permit, Michelle on outhouse. Going on for months. Janet Reidel should send it to them. Rita can't shop because she does not know what tank to shop for. Not have specifications. Feel like plate spinning. Applied for outhouse permit. No well. They are off the grid. No electric, no water, bring in all water.

Bradley Ingram - Campground is one option.

TAPE 2 – Removing the \$11,500 for the building that is collapsing. \$72,400 would be the value.

Rita Carroll – trying to do the special exception, etc., need information she can't get. Working with 3 departments. In the middle of the woods. MFL all around them. Containers in the wrong spot, will move.

Mark Warner – some residents have houses that have been here for years – some places are grandfathered in.

Bradley Ingram – if you can stay in the building 1 night, this is a dwelling. Can only have one dwelling per parcel. Zoning is calling every building on the property a dwelling.

Rita Carroll – homestead is more storage than anything. That is why we put another cabin up.

Bob Irwin – proposing we take the \$11,500 off for the current year, check condition next year. If improvements we will adjust next year. Changes the overall assessment to \$72,400. Questions to that?

LeAnn – “I am now closing the testimony in this case. I will now open up the deliberations in this case by asking the board of review to state based upon the sworn testimony presented whether the Assessor's valuation is correct or incorrect.”

Going with the adjusted assessment of \$72,400.00. \$83,900 is for 2019 and 2020, now \$72,400.

Ralph moved to modify the assessment for 2019 and 2020 to \$72,400 and \$81,000 for 2021. Approve – Mark Warner – aye; LeAnn Ralph- aye; Bev Bernier - aye.

Findings of Fact, Determinations and Decision completed. Clerk Bernier will send the proper billing to Bradley Ingram.

8:15 PM - SUSPEND BOARD OF REVIEW MEETING – RETURN TO REGULAR TOWN BOARD MEETING

Motion by Ralph to **adjourn Board of Review** at 9:00 p.m., seconded by Warner, motion carried. Meeting adjourned at 9:00 p.m.