



## MINUTES OF THE 2015 BOARD OF REVIEW

Present: Bobby Beamon, Vince Borgogni, Craig Daskam, James Roe  
Absent: None – 1 Vacancy  
Deputy City Clerk: Judith A. Elson  
City Assessor: Mark Link  
City Attorney: Elizabeth Krueger (Arrived at 1:00 p.m.)

### **Wednesday, May 20, 2015 – 10:00 a.m.**

Deputy City Clerk, Judith Elson called the meeting to order on Wednesday, May 20, 2015, at 10:10 a.m. in the City Hall Forum. Roll call was taken showing regular members Beamon, Borgogni, Daskam, and Roe were present.

The first order of business was election of the Chairperson. Roe nominated Beamon for Chairperson, second by Daskam. No other nominations were received and there was unanimous consent for Beamon. The motion carried. Roe nominated Borgogni for Vice Chair and he declined. Borgogni nominated Roe for Vice Chairperson, second by Daskam. No other nominations were received and there was unanimous consent for Roe. The motion carried.

The verification of mandatory training requirements was presented by the Deputy Clerk, who stated that former City Clerk, Rebecca LeMire, had filed the required affidavit electronically with the Department of Revenue for Beamon, Borgogni, Daskam, and Roe in March 2014.

Roe moved approval of the 2014 minutes of the Board of Review Proceedings, second by Borgogni. Motion carried.

Assessor, Mark Link, presented the 2015 Annual Assessment Report prepared for the City of Beloit with signed affidavit as required by State Statutes. Deputy City Clerk swore in Assessor Mark Link. Mr. Link passed out and reviewed draft copies of the Assessor's Annual Report that the Department of Revenue is requiring Assessors to file to the CEO of the municipality and submitted to the Department of Revenue after the close of Board of Review. Mr. Link stated Notices of Changed Assessments were mailed on April 13, 2015; Open Book was conducted through April 30, 2015. He stated property owners were re-notified on May 1, 2015.

Roe made a motion to table Agenda Item #6, Approval of Form PA-115A and Agenda Item #7, Discussion of procedures, duties and schedule, until 1:00 p.m. when the City Attorney will present these items, second by Borgogni. Motion carried.

Assessor Link presented the Real Estate Assessment Roll and Personal Property Assessment Roll, for examination and acceptance. Borgogni made a motion to go off the record to review the roll, second by Roe. Motion carried.

At 12:12 p.m. the Board came back on record and Chairman Beamon noted that the Board of Review had been in session two hours as required. Roe made a motion to recess and return at 1:00 p.m., second by Borgogni. Motion carried.

At 1:05 p.m. the Board reconvened. City Attorney Krueger explained Agenda Item #6, Approval of Wisconsin form PA-115A for objections filed with the Board of Review. Roe made a motion to

approve State Objection Form PA-115A for filing objections in the City of Beloit, second by Daskam. Motion carried.

Agenda Item #7, discussion of procedures, duties and schedule was presented by City Attorney Krueger who explained the two forms created by former City Clerk LeMire – Chairperson’s Script for Hearings and a mock Findings of Fact, Determinations and Decision, which she advised the Board to use for each of the hearings for a cleaner record. Attorney Krueger distributed and reviewed a printed power point presentation regarding new Board of Review Laws, 2013 WI Act 228, effective in 2015. Assessor Link stated that an appeal was submitted for 18 properties that did not come to Open Book, therefore Mr. Link would need about 30 days to review for a BOR hearing. The properties are collectively assessed at \$23,432,100 and the applicant feels the assessment should be \$16,200,292, a difference of \$7,200,000. Attorney Krueger asked the Board to check their calendars for June 23 & 24, 2015 and call the City Clerk’s Office as to whether they can attend on those dates. Attorney Krueger will check with Attorney Ami Trupke, and the applicant and Board will be notified when a date can be set.

Chairman Beamon opened Agenda Item #8, the presentation, examination and acceptance of the Assessment Roll. Borgogni moved to accept the Real Estate and Personal Property Assessment Role, second by Roe. Motion carried.

Board recessed until 2:00 p.m. to hear the case of William and Michelle Eggers. At 2:00 p.m. the Board reconvened.

The Clerk introduced the case of William and Michelle Eggers, 1420 Division Street. For the record Attorney Krueger stated the parcel number is 21760510, the assessed value is \$115,800 and the property owners indicated on the objection form that the assessment should be \$75,000. The Clerk swore in Michelle Eggers and Assessor Mark Link. Chairman Beamon made the following statement: “The Board of Review wants you to understand that under state law, the Board 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. The burden of proof is upon you as the taxpayer. Do you understand?” Ms. Eggers replied she understood.

Attorney Krueger asked Ms. Eggers to state her full name and address and what she feels is the fair market value of this commercial property. Ms. Eggers was unable to state what she feels is the assessment value even though she recorded \$75,000 on the objection form. Ms. Eggers stated the building at 1348 Division is assessed at \$60,500 and their building at 1420 Division is assessed at \$95,200 and she felt their building should be lower as 1420 is a wood frame and 1348 is a steel frame. Ms. Eggers presented a copy of the properties printed from the City Assessor’s web site, labeled Exhibit A and Exhibit B; however, she has not had an appraisal completed since purchasing the property. Assessor Link distributed a handout, recorded as Exhibit #1, and reviewed this printout of information and photos that supported the assessed value of 1420 Division Street as \$87,700 for improvements, \$28,100 for land, for a total of \$115,800. Both parties were given an opportunity to present closing arguments. Following discussion, Roe stated the burden of proof had not been met by the property owner that the assessment was incorrect and he made a motion to sustain the assessment, second by Borgogni. Motion carried 4-0.

Attorney Krueger advised the Board that there will be a future meeting of the Board of Review to address the 18 properties that were submitted by Hendricks Commercial Properties. Roe made a motion to adjourn to a future date, undetermined at this time, second by Daskam. Motion carried.

  
Judith A. Elson, Deputy City Clerk