

## MINUTES OF THE 2014 BOARD OF REVIEW

Present: Bobby Beamon, Vince Borgogni, Craig Daskam, Thomas Jessen, and James Roe

Absent: None

Deputy City Clerk: Judith A. Elson

City Assessor: Mark Link

Deputy City Attorney: Elizabeth Krueger

## Friday, June 6, 2014 – 9:00 a.m.

Deputy City Attorney Elizabeth Krueger called the meeting to order on Friday, June 6, 2014, at 9:10 a.m. in the City Hall Forum. Roll call was taken showing regular members Beamon, Borgogni, Daskam, Jessen and Roe were present.

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

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

Jessen moved approval of the 2013 minutes of the Board of Review Proceedings, second by Daskam. Motion carried.

Assessor, Mark Link, presented the 2014 Annual Assessment Report prepared for the City of Beloit with signed affidavit as required by State Statutes. Mr. Link stated 512 Notices of assessment changes were mailed on May 2, 2014; Open Book was conducted through May 19 with some additional open book cases through May 21, 2014. He stated property owners were re-notified on May 21, 2014. 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. Daskam moved acceptance of the Assessor's 2014 Report, second by Borgogni. Motion carried.

Jessen made a motion to require objectors to use only the State Objection Form PA-115A for filing objections in the City of Beloit, second by Roe. Motion carried.

Chairman Beamon opened the presentation, examination and acceptance of the Assessment Roll. Roe stated he found Parcel 1134-0418, Candace Huber's address listed as Arizona instead of Wisconsin. Jessen moved to accept the Assessment Role with the correction of Parcel 2234-0418, second by Roe. Motion carried.

Gregg Brusven of Freedom Property Investments LLC, asked the Board to waive the 48-hour notice requirement as he did not understand that he had to file for Board of Review and thought he had to simply appear as he did with Open Book. Jessen moved to waive the 48-hour notice requirement, second by Borgogni. Motion carried. Jessen moved that Mr. Brusven fill out the objection form and appear before the Board at 1:00 p.m., second by Roe. Motion carried.

At 11:00 a.m. Jessen moved the Board of Review adjourn until 1:00 p.m., second by Roe. Motion carried.

Chairperson Beamon called the meeting to order at 1:00 p.m., June 6, 2014, showing all members present. Attorney Krueger introduced the next case of Freedom Property Investments LLC, Parcel #1273-0655, represented by Gregg Brusven. The Clerk stated the Assessor's record card shows the address as 1442 Moore Street, land value as \$13,000, improvements as \$66,000 for a total assessment of \$79,000. The Clerk swore in Assessor Mark Link and Gregg Brusven of Freedom Property Investments LLC. Mr. Brusven stated the property was purchased for \$35,012, and the property was listed as unfit for human habitation by the Code Enforcement Department for a roach infestation, and also submitted comparable property sales. Assessor Link stated the value, based on new information presented by Mr. Brusven regarding the sale and the condition of the property, and conditioned upon an inspection of the property in assessment year 2015, should be set at \$38,000. Mr. Brusven stated he was satisfied with this assessment. The Board confirmed the amount of assessed value at \$38,000.

The Clerk introduced the 2:00 p.m. case of Carlos J. Bengoa Trust, 2500 Kennedy Drive, Parcel 2304-1200, classified Commercial, land value \$126,400, improvements \$1,888,000 for a total assessment of \$2,014,400. The Clerk swore in Assessor Mark Link, Gary Kohlenberg, representative for Carlos J. Bengoa Trust, and Attorney Amy Trupke representing the City. Mr. Kohlenberg presented information regarding 2500 Kennedy Drive disputing the assessment. The City presented information supporting the assessed value. Both parties were given an opportunity to cross-examine witnesses and present closing arguments. Following discussion, Borgogni moved to sustain the assessment of the City Assessor, second by Roe. Motion carried.

Attorney Krueger advised the Board that there will be a future meeting of the Board of Review to address the Menards 2014 Assessment and the appeal of the 2013 assessment. Attorney Krueger advised the Board Members that they will be contacted with the date and time of that meeting.

Deputy City Clerk, Judith Elson, stated she would be sending all Notices of Determination by certified mail by Friday, June 13, 2014, and would sign the affidavit of mailing at that time. At 4:20 p.m. Roe moved to adjourn sine die, second by Borgogni. Motion carried.

Judith A. Elson, Deputy City Clerk