



Minutes of the 2016 Board of Review

Friday, May 20, 2016

10:00 a.m.

The Forum – Beloit City Hall

100 State Street, Beloit, WI 53511

Present: Bobby Beamon, Vince Borgogni, James Roe

Absent: Craig Daskam, & 1 Vacancy

City Clerk: Lorena Rae Stottler

City Assessor: Mark Link and Property and Property Appraiser Nancy Warn

City Attorney: Elizabeth Krueger

1. City Attorney, Elizabeth Krueger called the meeting to order at 10:00 a.m. and asked the City Clerk for roll call. She opened the nominations for the election of Chairperson. Beamon nominated Roe for Chairperson, seconded by Borgogni. Motion carried. Attorney Krueger handed the meeting to Chairperson Roe who opened nominations for the election of Vice Chairperson. Borgogni nominated Beamon for Vice Chairperson, seconded by Roe. Motion carried.
2. City Clerk Stottler gave the necessary verification of mandatory training requirements pursuant to §70.46(4), Wis. Stats. stating that all three of the Board members attended BOR training on May 12, 2016 and the affidavit was filed with the Wisconsin Department of Revenue.
3. Beamon and Borgogni moved approval of the 2015 minutes of the Board of Review Proceedings. Motion carried.
4. Assessor, Mark Link, presented the 2016 Annual Assessment Report prepared for the City of Beloit with signed affidavit as required by State Statutes. 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 11, 2016; Open Book was conducted through April 27, 2016. He stated property owners were re-notified on May 4, 2016.
5. Beamon and Borgogni moved the approval of State of Wisconsin form "PA-115A" for Objections filed with the Board. Motion carried. Attorney Krueger explained that since the form is a form required by the state, this agenda item will not be necessary to include on next year's agenda.
6. Attorney Krueger reviewed the Chairperson Script and the form for Findings of Fact, Determination and Decision for use by the Board of Review. She then explained the process for remaining in session for two hours, recessing to the first hearing and then mentioned the possibility of meeting at a later date, pending the outcome of the waiver requests they'll take up later on.

7. Assessor Link presented the Real Estate Assessment Roll and Personal Property Assessment Roll, for examination and acceptance. Beamon made a motion to go off the record to review the roll, second by Borgogni. Motion carried.
8. Borgogni and Beamon made a motion to add the omitted property of 1019 Bluff Street to the 2015 Assessment Roll. Motion carried. A new 2015 Real Estate Tax Bill will now be generated and sent to the property owner, who is aware and expecting this document.
9. The Board of Review considered request for waiver(s) of Board of Review (BOR) Hearings for two commercial properties.

Borgogni and Beamon moved to approve the waiver for Menard, Inc.(parcel 22051100) located at 2851 Milwaukee Road. Motion carried.

Roe and Beamon moved to approve the waiver for Staples Contract & Commercial, Inc. (parcel 23211000) located at 3140 Colley Road. Motion carried.

The clerk was instructed to prepare and mail the DOR form PA-813 signed by the chairperson to the agent of both properties. Board recessed until 1:00 p.m. The Board reconvened at 1:00 p.m. to hear the cases of Rosenow and Boschma.

10. The City Clerk introduced the case of Larry Rosenow, 1438 Moore Street. Clerk Stottler stated that the parcel number is 12730650, the assessed value is \$59,100 and the property owners indicated on the objection form that the assessment should be \$40,800. The Clerk swore in Mr. Rosenow and Assessor Link. Chairman Roe 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?" Mr. Rosenow replied he understood.

Mr. Rosenow explained that the neighboring home at 1442 built at same time with same floorplan and has been assessed at a lower rate than his home. He does not have a finished basement. He's been in the home next door many times and does not believe his home should be assessed at \$59,100. Mr. Rosenow wants a straight answer as to why the home next to his has more finished living space and is assessed less than him. He feels his assessment should be lowered when compared to what the City says these other properties are valued at. Mr. Rosenow reiterated his original testimony regarding the neighboring home value and encouraged the Board of Review to reduce his assessment to \$40,800.

Assessor Mark link reviewed the Price per square foot estimates on the four comparable properties in a handout that included data on all properties being used to defend the property assessment. He explained that Bi-level homes have a finished basement living area (FBLA) and also because of the design, it is appropriate to find homes with partial exposure and more living space than a typical ranch style home. FBLA value has an added value for finished basement; but the homeowner objecting has a \$0 listed. Assessor link listed the sale value of FBLA on the comparable properties; the average sale price for the comparable properties is \$58,425. Mr. Link explained that his understanding of uniformity is that there needs to be proof that you are assessed outside of other properties in the area. No evidence was presented by way of the owner to show that his objection is comparable. Mr. Rosenow questioned the sale values. Burton Street listed \$59,000 has more square footage (988) – why is this less than him when his

property has 930 square feet? Assessor Link explained that the 2016 assessment for that property is \$82,500.

Following discussion, Beamon 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 3-0. The City Clerk was instructed to mail the property owner the Notice of Board of Review Determination.

11. The City Clerk introduced the case of Leonard Boschma, 1422 Fourth Street. Clerk Stottler stated that the parcel number is 12630395, the assessed value is \$39,600 and the property owners indicated on the objection form that the assessment should be \$35,000. The Clerk swore in Mr. Boschma and Assessor Link. Chairman Roe 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?" Mr. Boschma replied he understood.

Mr. Boschma provided a handout that included Rock County GIS data for the properties at 1406 and 1410 Fourth Street and explained that these properties being used as comparable property were more square feet, more amenities in better condition. The School District of Beloit purchased both properties for \$78,000. The School district made an offer to purchase for \$35,000, which he declined. Mr. Boschma summarized that he has offered FMV and assessed values of the properties recently sold and believes he's shown that if his property were to sell at the same purchase ratios, his home would be worth \$35,000.

Assessor Mark link reviewed four comparable properties in a handout that included data on all properties being used to defend the property assessment. Mr. Link believes the sales the objector presented were compulsion type sales and the FMV is not a certainty, nor does he know if the homes were ever on the market for the FMV amount. The best evidence of value is that the property owner was offered \$35,000 and didn't take that offer and explained earlier he was negotiating with the school district for more money. That indicates that he believes his property is worth more than that, substantiating the assessment. Nancy Warn, Property Assessor (who was sworn in by the Clerk prior to testimony) explained that the two properties the objector presented were listed in their office as a compulsion sale (invalid) because the properties were purchased together for \$78,000 from a partnership where one of the partners died and the remaining partner was selling off properties.

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 Beamon. Motion carried 3-0. The City Clerk was instructed to mail the property owner the Notice of Board of Review Determination.

12. Beamon and Borgogni made a motion to adjourn at 2:30 p.m. Motion carried.

Lorena Rae Stottler, City Clerk
Drafted 5.24.2016