

1. Board of Review Call to Order: Clerk, Peggy Haag, called the Board of Review meeting to order at 4:03 p.m. on Monday, June 3, 2019.

2. Roll Call: Present: Cory Horton, Jenna Jacobson, Jerry Bollig, Amanda Peterson, and Peggy Haag.

Also Present: Village Assessor Bill Gaber and Kyo Ladopoulos.

3. Verification of Notices and Training FYI

a) Statement of Public Notice

The Board of Review Notice was published in the Oregon Observer on May 2, 2019 and posted on in the required locations on May 3, 2019 – Post Office, Library, Village Hall posting Boards, Village Hall Door, and Board Room Door. This meets the statutory requirement.

b) Open Book posted on 3/29/2019 & update 4/1/2019

c) Training Requirements have been met per Wis. Stat. Sec. 70.46 (4) requirements were met by Cory Horton, Amanda Peterson, Jenna Jacobson and Peggy Haag

4. Policies and Procedures in Place for Board of Review

a) Ordinance 00-09 Confidentiality of Income and Expense Information provided to the assessor under state law Wis. Stats, Sec.70.47(7)(af)

This is a reminder the Village has Ordinance 00-09 requiring confidentiality of income and expense of property owners. Accurate Appraisal does keep income and expenses confidential. The Village does not post this in our packet on our website. If needed, it is provided during Board of Review.

b) Verify the Village has a Policy on Procedure for Sworn Telephone and Sworn Written Testimony Requests

In 2015 the Oregon Board of Review adopted a policy on procedures for sworn testimony over the phone or in writing.

c) Procedures for Waiver of Board of Review Hearing Requests & Application

If a tax payer has provided notice of intent to appear before Board of Review and filed a complete objection form the tax payer or assessor can request to waive the hearing or the BOR may waive under criteria 2, established in the procedures.

5. Elect Chair and Vice Chair

**Motion by Bollig to nominate Jacobson for Chair, second by Horton. Motion carried 5-0.**

**Motion by Jacobson to nominate Bollig for Vice-Chair, second by Peterson. Motion carried 5-0.**

6. Receive and Review the Assessment Roll and Perform Statutory Duties

a) Clerk Haag reviewed the Roll Book for errors and omissions. To the best of her ability believes the book to be correct. Haag asked if anyone wanted to look at the book. The Roll Book is a book with

every single parcel in the Village of Oregon with the current assessment for the current year. Since the roll book has not been signed a mistake and be changed but after Clerk Haag signs the Affidavit in the roll book they cannot be changed. Once Board of Review closes at 6 p.m. tonight these numbers are frozen for 2019. The roll book includes any changes made between Open Book and Board of Review. The Affidavit in the roll book states every value in the Roll Book to the best of Bill Gaber's ability is Fair Market Value.

**Motion by Horton to receive the assessment roll. Second by Peterson.**

**Motion carried 5-0.**

7. Approval of Minutes

- a) **Motion by Jacobson to approve the Board of Review minutes of May 21, 2018. Second by Jacobson. Motion carried 5-0.**

8. Hearing on Objections

- a. 328 Concord Dr., Oregon WI

This was settled before Board of Review.

- b. 699 Bergamont Blvd., Oregon WI

This was settled before Board of Review.

- c. 4:15 p.m. – Oregon Parks Development Inc., Oregon WI – Multiple Parcels

Notice of Intent was not filed timely but the objection was filed timely. If there is good cause shown to waive that late requirement the board has to allow this case to go forward. If there is not good cause, it is up to the Board whether or not this objection is heard or waived.

Kyo Ladopoulos thought he sent the objection to Haag and realized Sunday night he had not seen a confirmation of receipt from her so he sent it Sunday night.

**Motion by Bollig to waive the late notice for Board of Review. Second by Peterson.**

**Motion carried 5-0.**

Clerk Haag introduced Oregon Parks Development owner Kyo Ladopoulos, for Oregon Parks Neighborhood addition. Both Kyo Ladopoulos and Bill Gaber were sworn in under oath. For the record, Ladopoulos' address is 4557 Ellington Way, Middleton, WI 53562.

Jacobson explained the process to Ladopoulos including that the Board of Review wants the property owner to understand they are required by state law to uphold the assessor's valuation as being correct unless their testimony shows the assessor's valuation is incorrect.

Ladopoulos said the lots are priced at about \$8.00 per square foot with a 20% discount for developers. Based on actual lot sales of the lots already sold, Ladopoulos believes, the price should be \$7.32 per square foot. In his mind it should be the sale price and 20% discount. Ladopoulos is not using any other lots to compare outside of his own parcels in the same subdivision.

Bill Gaber stated his name, and Accurate Appraisal's address, 1428 Midway Rd., Menasha, WI 54952. His evidence shows the average square foot these properties are selling at is \$9.16. Bill did notice the six parcels listed in the handout, in blue, should have been lowered. He did make that change and sent out a waiver to Ladopoulos to make the change. Bill has taken into account attributions per lot such as

size and if it is a wooded lot. After making changes to the parcels in blue the average per square foot is \$7.59.

Testimony was closed.

All voting Board members concluded to uphold the assessor's values. They determined there was good cause to hear Oregon Parks Neighborhood's objections. Haag anticipated an objection although received late and Board has to be present and available so they didn't see why they should not hear the case.

A yes vote upholds assessor's appraisal.

**Motion by Bollig for parcel 0509-023-0406-1 to exercise judgment and discretion, pursuant to Wis. Stat. 70.47(9)(a), the Board of review by a majority and roll call vote hereby determines: Amanda Peterson seconds, the assessor's valuation is correct; the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor; that the assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the assessor.**

**Roll call vote: Horton – yes; Peterson – yes; Jacobson – yes; Bollig – yes; Haag abstained.**

**Motion carried 4-0-1 Haag abstained.**

**Motion by Peterson for parcels**

**0509-023-0417-1**

**0509-023-3152-1**

**0509-023-3185-1**

**0509-023-3196-1**

**0509-023-3240-1**

**0509-023-3262-1**

**0509-023-3273-1**

**0509-023-3284-1**

**0509-023-3307-1**

**0509-023-3318-1**

**0509-023-3329-1**

**0509-023-3362-1**

**0509-023-3873-1**

**0509-023-3384-1**

**0509-023-0586-1**

**0509-023-0597-1**

**0509-023-0608-1**

**to exercise judgment and discretion, pursuant to Wis. Stat. 70.47(9)(a), the Board of review by a majority and roll call vote hereby determines: Horton seconds, the assessor's valuation is correct; the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the assessor presented evidence of the proper**

**classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor; that the assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the assessor.**

**Roll call vote: Peterson – yes; Jacobson – yes; Peterson – yes; Horton – yes; Haag abstained. Motion carried 4-0-1 Haag abstained.**

- d. Additional Objections – Haag explained to the Board she received a call last week from a gentleman that was going to be out of town for Board of Review. Haag sent him an e-mail including the paperwork to be completed for Board of Review. Candie received a call today during the meeting asking to be put on agenda. Attorney Vergeront said he could appear before Board of Review in the first two hours of the meeting.

Bollig said let him know he failed to follow proper procedures. He has not filled out an objection or returned any proof of why his assessment should be changed.

There was discussion if Haag should call this resident to see if he would be able to attend the meeting before it adjourns and if Haag provided all of the necessary paperwork to appear for the Board of Review including via telephone. It was determined she did. To that point, Vergeront then stated the resident is under the obligation to get in touch with the Board of Review for telephonic appearance and a notice of intent. Per the Board, they are in agreement the resident can file an objection next year if he feels the same way.

9. **Communication and any other business as authorized by law** – None.

- a) **Board may consider remaining open** - The Board of Review did not have any other residents appear to appeal their assessment. It was determined that Board of Review did not need to remain open.

10. **Adjournment**: Bollig moved, seconded by, Peterson to adjourn the Board of Review meeting at 6:03 p.m. on Monday, June 3, 2019. Motion carried 5-0.

Submitted by,  
Peggy Haag  
Village Clerk