

VILLAGE OF FOX POINT
BOARD OF REVIEW MINUTES
October 18, 2023

A meeting of the Fox Point Board of Review was held in Schwemer Hall, 7200 N. Santa Monica Blvd., on Wednesday, October 18, 2023 at 5:00 p.m. Clerk Kelly Meyer called the meeting to order at 5:00 p.m., to remain in session per Wisconsin State Statutes 70.47(3)(a)(1-5), to receive the assessment roll for 2023 and to hear any objections that come before the Board of Review to be heard.

Roll call of Board of Review members present

Katherine Corcoran
Christopher Mehring
Aaron Prater
Christine Symchych, Village President
Elizabeth Aelion, Trustee
Scott Botcher, Village Manager
Kelly Meyer, Village Clerk/Treasurer

Also Present: Village Assessor Associated Appraisal Consultant, Nick Laird as well as Village Attorney Eric Larson, and Deputy Clerk/Treasurer, Nathan Schafer.

Notice of the meeting was provided and published to the North Shore NOW, to all others as required by State open meetings laws, and posted on the official bulletin boards, the Village website and the Wisconsin Department of Revenue Board of Review Calendar.

Nomination and Election of Chair and Vice Chair

Nominations for Office of Chair

Village Clerk/Treasurer Meyer asked for nominations for Office of Chairperson.

Christine Symchych nominated Village Manager Scott Botcher for the Office of Chairperson. Hearing no other nominations, nominations were closed.

On motion of Aaron Prater, seconded by Katherine Corcoran, and carried unanimously by roll call vote. Scott Botcher was nominated as Chair.

Nominations for Office of Vice Chair

Chair Botcher asked for nominations for Office of Vice-Chair.

Kelly Meyer nominated Chris Mehring for the Office of Vice-Chair. Hearing no other nominations, Chair Botcher closed nominations.

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On motion of Chair Botcher, seconded by Christine Symchych, and carried unanimously by roll call vote, Chris Mehring was nominated as Vice-Chair.

Certification of training is a requirement for the Board of Review of one or more members. The Village of Fox Point currently has four Board of Review members with certifications as stated by Kelly Meyer. Members who completed the training were Scott Botcher, Christine Symchych, Peggy Dickson (alternate), and Kelly Meyer. Training was submitted to the State in May 2023 to satisfy the training requirements for the Board of Review.

Scott Botcher asked the Clerk to verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47 (7) (af)). The Clerk verified that the Village does and stated that it was included in the packet.

Scott Botcher asked the attorney to comment if there were any new laws this year related to the Board of Review. Village Attorney, Eric Larson stated that there were no new laws.

Scott Botcher asked Village Attorney to guide them through possible action concerning the policy regarding the procedure for sworn telephone testimony and sworn written testimony. Larson stated the policies were adopted by this body many years ago. He stated that it would be relevant to review the telephone testimony today because that will be an issue today. Some of the criteria that needs to be considered to grant the request included a demonstration of extraordinary and unavoidable circumstances. He also provided a handout of the policy for waiver of hearing and he could speak to that as well.

Nick Laird stated that the assessor's office he has filed the summary of annual assessment.

Nick Laird stated that all sales have been reported to the DOR in a timely manner.

The clerk signed that she has received the roll.

The Board examined the Assessment Roll and performed the required statutory duties.

This meeting was held via zoom recording, audio recording, court reporter, and minute taker. The meeting was recessed at this point at 5:50 p.m. and will reconvene at 6 p.m.

The meeting reconvened at 6 p.m. by Chair Botcher. As the first case party was not present, the Assessor spoke as to this year Assessment Roll. Dean Peters and James Carlson are certified assessors and stated the 2023 Assessment Roll has been completed, as well as real personal property. The assessor's certification was signed and witness by the Village Clerk. This year they performed a revaluation as part of an interim market update, using assessment data and sales data to determine if

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the assessments were fair. Several properties had an increase in their values.

1. Discussion/Action – Certify all corrections of error under state law (Wis. Stat. § 70.43).
2. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.
3. Allow taxpayers to examine assessment data.
4. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters.
5. Review Notices of Intent to File Objection.
6. Proceed to hear objections to 2023 assessment, if any and if proper notice/waivers given, unless scheduled for another date.

Clerk has received and signed the roll.

Examination of the roll.

Larson stated that there is business. Telephone. Board of Review Basics. Three golden rules.

1. Assessor is presumed to be correct. 2. Board cannot change any value unless under oath. 3. Evidence must be factual in nature and not just an opinion.

Village Attorney Eric Larson did a small review of the role of the Board of Review and rules they must follow. He then discussed whether the Board should allow telephone testimony. State law says that they may, but are not required.

Chair Botcher asked Attorney Larson if it was appropriate to have a discussion on the topic before a motion takes place. Attorney Larson said that was okay. Clerk Meyer stated that the applicant stated that the telephone applicant was in California despite the application not stating it.

Chair Botcher went through the criteria of the request. Owner stated reason for the request indicated on PA-18 form: Chair Botcher stated that what the owner stated on the form does not state the reason

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for the special request. Fairness to the parties: Chair Botcher stated that he didn't think the Board is harmed by having telephone testimony. The ability of the owner to procure in person testimony or any due diligence: Attorney Larson stated I believe that is whether or not the person demonstrated that they did or did not have the ability to secure an agent to appear for in-person testimony. Whether or not they have the ability to cross-examine the person who provided the testimony: Chair Botcher stated that they have tested the technology and would be able to do so. The technical ability to honor the request: Chair Botcher stated that it was tested and we have the technical capacity to honor the request. Any other factors that the Board feels pertinent to honor the request: Clerk Meyer stated just that they were in California and could not attend.

Board member Christopher Mehring stated that the form does not require the criteria. The criteria is based in law and the form does not state that he has to put a reason in. The criteria allows us to make a judgement on that. I think the form should clearly state that. Attorney Larson stated that this is state mandated form and is out of our hands.

Botcher asked for motion on whether to accept telephone testimony, Motion by Member Corcoran to move to accept testimony via telephone, 2nd by Chris Mehring. Attorney Larson stated that they must demonstrate extraordinary and unavoidable circumstances and you have to be fair with everybody and are you being fair the next time. President Symchych asked what the Village's history or precedent was in the past. Chair Botcher stated that we have not had telephone testimony in eight years. Attorney Larson stated that it is very common for a home owner to send an agent. They will send an attorney or real estate agent, that is very common. To highlight point three, we have nothing as to why he did not do that. President Symchych stated that she has concerns since the applicant did not provide a reason, I would be inclined to be against it since I don't know that these are extraordinary circumstances.

On motion of Member Corcoran, seconded by Member Mehring, and carried unanimously by roll call vote to allow telephone testimony was declined.

Chair Botcher took a moment to review the current assessment roll. He then asked the Assessor if the open book changes were included in the current assessment roll? Nick Laird stated that they were.

Chair Botcher stated that he would like any taxpayers who would like to review the assessment data may do so. After a moment, he then stated, it appears there are none.

Chair Botcher asked Clerk Meyer for notices of intent to file. She stated the following did file notices for intent to file but did not file objections:

James Barnett – 7936 N Fairchild Road – Parcel # 091-0028-000

Kevin M and Alissa L Bendickson – 340 W Nokomis Court – Parcel #060-0046-000

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Maria Monterroso – 1750 E Dean Road – Parcel #055-8984-000

Attorney Larson asked if any of those persons were present. None were present.

Hearing of Cases filed with the Village Clerk: Objections to 2023 Assessments

Case of Arthur W. Melin (son), on behalf of Mary Melin, Parcel No. 059-0116-000, 8108 N Whitney Road, Fox Point.

Clerk Kelly Meyer swore in the appellant, Arthur Melin and Nick Laird with Associated Appraisal. Chair Botcher went over Board of Review procedures for this and future cases.

Nick Laird stated that the current level of assessment for the property was 100%.

Appellant Arthur Melin stated that he disagrees with the assessment because the house is not in fair condition, it is in below average to average condition. He stated that he handouts that he would like to share with the board.

Attorney Larson marks the documents as follows:

Exhibit A – Memo

Exhibit B – Proposal for Stonework

Exhibit C – Accounting detail of the renovation work that has been completed in 2022 & 2023

Appellant Arthur Melin stated the memo that Lake Drive properties were used as comparable. Lake Drive properties are significantly different than Whitney properties. He also stated that the house has 2 bedrooms and not the 3 bedrooms stated on the assessment. The house also only has 1 bathroom on the ground floor. There are no other bathrooms that are usable in its current state. There is a basement bathroom that is not used because his mother is wheelchair bound and cannot get in the basement.

Chair Botcher if the appellant had any other testimony to add before the board begins their questioning. The appellant state no. Chair Botcher asked if the Assessor had any question for the applicant. Assessor Nick Laird stated that the property is assessed at \$233,000 and asked what the appellant thought the value should be? Arthur Melin stated, half of that. Chair Botcher stated that the form says his opinion is \$175K. Assessor Nick Laird asked how he came to that number. Arthur Melin stated the information is included in the accounting detail. Assessor Nick Laird asked, is it fair to say that you've had \$35-36,000 in recent improvements to the home? Arthur Melin stated, not improvements, that's an accounting term or a legal term. The roof, new picture windows, and widening of the doors to the bathroom and bedroom are adjustments. Assessor Nick Laird stated, so you've \$35-36,000 in adjustments to the house. Assessor Nick Laird asked, are you arriving at the

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value by using the previous assessment? Appellant Arthur Melin stated, yes, I have put that into context.

Board member Aaron Prater asked on the opinion of value you stated that you used your previous value and some of the other factors like using a comparable on Lake Drive for a property on Whitney Way. Did you pull any different or comparable sales? Appellant Arthur Melin stated, he did not, he is not a realtor. He thought last years was fair. Board member Aaron Prater asked apart from the Lake Drive comparable do you think your house has increased in value? Appellant Arthur Melin stated, I am willing to accept that a revaluation needs to be done but I want it to be reasonable. We're put significant money into repairs for the house but there is a reason for that due to the conditions in the memo. To say that the house should be valued at a certain amount is kind of brainless.

Board Member Elizabeth Aelion asked for clarification on how many bedrooms and bathrooms there were. Appellant Arthur Melin stated, there are 2 bedrooms and 1 bathroom. There is no half bath on the ground floor. Board Member Elizabeth Aelion stated, I understood there was a bathroom in the basement. Appellant Arthur Melin stated, there is a bathroom in the basement but my mother cannot use it as she cannot walk.

Chair Scott Botcher said, you stated that when your father was alive the house was worth \$175,000. Appellant Arthur Melin stated, that is correct. Chair Scott Botcher asked, so you've put \$30K in improvements into the house? Appellant Arthur Melin stated, more like \$60,000. \$18,000 roof, \$4,000 in windows, \$8-9,000 in plumbing. Chair Scott Botcher said, so here's the part I struggle to understand. If you agree that the house was worth \$175,000 and you put \$60,000 in improvements into it, why would the value not increase? Appellant Arthur Melin stated, those were not capital improvements.

Chair Scott Botcher asked the appellant went through the open book process and Arthur Melin stated that he did.

Assessor Nick Laird submitted a packet of handouts and Attorney Eric Larson labeled them exhibit 4. Assessor Nick Laird described the packet and went over the comparable properties used and described the property in fair condition. The range of comparable properties range from \$234,985 to \$282,600, all supporting the assessed value assigned.

Chair Scott Botcher opens the floor for the owner to ask any questions to the assessor. Arthur Melin stated, I wasn't given this information until now nor time to review it. It doesn't seem fair. In regards to the square footage, our house is quite a bit smaller. I'd object on that basis. I object on location. We could spend a couple of hours on the details. What I said speaks for itself. Chair Botcher, said this is the time for questions to the assessor. Arthur Melin had none.

Chair Scott Botcher asked the appellant if he had any other testimony he'd like to offer to the Board of

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Review. Some of the improvements to the house are not improvements on my own accord and rather my mother's disability and while that may not factor into the dollars and cents. I cannot have my mother live without a wheel chair and a bathroom that she cannot use as the accounting detail will show you.

Chair Scott Botcher closed the testimony and reminded the board that under state law the assessor is assumed to be correct and the burden of proof is on the homeowner. Attorney Larsen reminded the board that he has prepared a decision worksheet for the board to use to make their decision.

On motion of Chair Scott Botcher, seconded by Board Member Aaron Prater, and carried unanimously by roll call vote that the Fox Point Board of Review exercising its' judgement and discretion pursuant to Wisconsin Statute 70.47(9)(a), the board of review by majority determines that the assessor value is correct, that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements outlined in the Wisconsin Property Assessment Manual, that the assessor's valuation is reasonable in light of all the relevant evidence and sustains the same valuation as set by the assessor.

The Clerk presented the Notice of Board of Review Determination to the property owners. The land value is \$ 91,000, improvements, \$142,000, total \$233,000.

Case of Nataliya Nenasheva, Parcel 097-0035-000, 311 W Bayfield Road, Fox Point

Clerk Meyer read the objection into the record. This is for the property located at 311 W Bayfield Road, parcel no. 097-0035-000, classification G-1Residential, with land valued at \$111,500, improvements \$187,500, for a total of \$299,000. She then swore in the interested party, Nataliya Nenasheva.

Nick Laird of Associated Appraisal stated that the estimated level of assessment is 100%.

Chair Scott Botcher stated to the homeowner that the Board of Review is required to uphold the value unless the homeowner can prove otherwise, so the burden of proof is on the tax payer.

The Appellant Nataliya Nenasheva stated that when she met with an appraiser at the open book no comparable were provided. Her house is very old, about 70 years old. The house needs lots of maintenance. \$25,000 just to do the driveway, the floors in garage, the front steps. The driveway is causing water to sink into the foundation. It is very difficult to find comparable properties. I found three that sold in the last year.

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Attorney Eric Larson accepted four documents provided by the appellant. A comparable property sold at 8033 N Santa Monica was labeled as Exhibit 1, a comparable property sold at 8588 N Manor Lane was labeled as Exhibit 2, a comparable property sold at 8580 N Port Washington Road was labeled as Exhibit 3 and a proposal for seal coating was labeled as Exhibit 4.

Appellant Nataliya Nenasheva stated that the driveway was just one of the improvements that needed to be done. The roof was done in 1999 and needs to be replaced soon. It is hard to keep up with the maintenance on old homes. No improvements have been made, just maintenance. This is why I am asking to reconsider.

Chair Scott Botcher asked the Assessor Nick Laird if he had any questions for the property owner. Assessor Nick Laird asked the Appellant what are the conditions that the property should be valued at \$275,000? The Appellant Nataliya Nenasheva stated the comparable properties she provided. Assessor Nick Laird stated that the subject property is considered a colonial style home and the comparable properties she is providing are ranches and a cape cod which could be used as comparable but he would look to find houses that are similar to her house.

Chair Scott Botcher asked if there were any questions from the Board of Review. Board member Katherine Corcoran asked the Appellant if the square footage on the properties provided from Zillow also includes finished lower-level space.

Assessor Nick Laird stated that the Appellant did go through the open book process and the original assessment was \$326,000. After open book a new notice was provided a new notice was provided at \$299,000. He provided a property record card and Attorney Eric Larson labeled it as Exhibit #5. He then went on to discuss the comparable properties used, their prices, and condition. The properties used were 8036 N Santa Monica Blvd., 515 E Dean Road, and 8028 N Whitney Road.

Chair Scott Botcher asked if the appellant had any questions for the Assessor. The Property Owner stated that the patio is falling apart, the fireplace not done correctly, and the previous owner wrecked the house. Chair Scott Botcher reminded the Appellant that this is time for questions and you will have time to make a final statement. Chair Scott Botcher asked the Assessor what was last year's assessment on the property? Nick Laird stated that last year's assessment was \$245,900.

The property owner gave a closing statement and stated, I think \$299,000 house would be in better condition. The issues with the driveway, roof, foundation, which is why I am asking for an adjustment.

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Assessor Nick Laird gave a final statement that the comparable support the valuation.

Chair Scott Botcher closed testimony and Village Attorney Eric Larson went through the Findings of Fact, Determination and Decision Template with the Board of Review.

On motion of Board Member Katherine Corcoran, seconded by Board Member Aaron Prater, and carried unanimously by roll call vote that the Fox Point Board of Review exercising its' judgement and discretion pursuant to Wisconsin Statute 70.47(9)(a), the board of review by majority determines that the assessor value is correct, that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements outlined in the Wisconsin Property Assessment Manual, the property owner did not present sufficient evidence to rebut the presumption, that the assessor's valuation is reasonable in light of all the relevant evidence and sustains the same valuation as set by the assessor. Chris Mehring wanted to note that the original assessment was adjusted by the assessor.

The Clerk provided the objector with the final Notice of Board of Review Determination, which states the final land value of \$111,500, improvements of \$187,500, for a total assessed value of \$299,000.

Trustee Liz Aelion stated the group was approaching the two-hour mark. Attorney Larson stated that certain things need to occur within the first two hours such as seek a waiver for failing to file a notice of intent 48 hours ahead of the meeting. Chair Botcher asked if anyone was in attendance who did not file their notice timely. Resident Thomas Eiling stated he would like to file. Attorney Larson stated to the Board that they can grant a waiver upon showing good cause and after the first two hours it is a higher standard. The standard for granting the request would be that the resident shows good cause. After two hours the standard is higher and requires extraordinary circumstances for not giving 48-hour notice. Chair Botcher asked Attorney Larson what is identified by the state statute as good cause. Attorney Larson replied, it something the board is to decide. Chair Botcher asked if they can hear the scheduled case first. Attorney Larson stated that the Board is only deciding whether to hear the case and it would be heard no less than 48 hours from now with notice given unless he waives that. Attorney Larson advised the appellant to file his objection now even though it doesn't mean they are going to hear it. The appellant filed it with the Clerk Kelly Meyer.

Case of Jane M. Collis-Geers, Parcel 091-0018-000, 411 E Bradley Road, Fox Point

Clerk Meyer read the objection into the record. This is for the property located at 411 E Bradley Road, parcel no. 091-0018-000, classification G-1Residential, with land valued at \$120,500, improvements \$469,500, for a total of \$590,000. She then swore in the interested party, Jane M. Collis-Geers and the assessor, Nick Laird.

Nick Laird stated the level of assessment was 100%.

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Chair Scott Botcher stated to the homeowner that the Board of Review is required to uphold the value unless the homeowner can prove otherwise, so the burden of proof is upon on the tax payer. Attorney Larson stated that the Board has now been in session for two hours and there was no one new looking to file an objection.

Appellant Jane Collis-Geers stated that it was a new property built just last year so it is a tough to locate comparable properties. It is a two-bedroom, two bathrooms, with 1,877 square feet and the landscaping was unprofessionally done with an asphalt roof and driveway. Since there are no new properties in Fox Point, I did two things to find comparable so I went up and down the road to find comparable and included those here. Two were \$700,000 but those were near Lake Drive but the majority are \$300,000 to in the \$500,000 range. I asked a realtor to give me an assessment even though I am not planning on selling it and she said \$363,900. Inside I have just middle of the road features and stucco finish which is a lower grade. I built it because my three sons are living in the area. The building cost at that time were a lot higher than the comparable. You could get a lot more house than what I have for under 2,000 square feet. That's what I'm basing it on. Bradley Road is a lower budget neighborhood even though I love it there. In that area, my house is probably the top and it is probably one of the smaller houses. They have better landscaping. There are new properties at a higher cost but if someone came in and did a formal appraisal, they would find that everything is mid to average grade. That's where I stand. There really is no comparison or comparable. The new houses are usually bigger and higher end. It's just an average fit in the neighborhood and the fact that it cost so much to build is an irrelevant point. I knew that when I built it but that what the building costs are now. It's an artificial standard to say that it costs this much to build but I would not get this much if I sold it and there is no real comparison for that.

Chair Botcher confirmed the appellant was done speaking asked Assessor Nick Laird if he had any questions for the homeowner. Assessor Nick Laird asked, you stated it was a new build, can you state the price you purchased the lot for? Appellant Jane Collis-Geers stated, \$160,000. Assessor Nick Laird asked, can you state the cost of the build? Appellant Jane Collis-Geers stated, it came out under cost at \$360,000. Assessor Nick Laird asked, on the objection form you stated the sale price of \$520,000? What was the sale price for? Appellant Jane Collis-Geers stated, I just added the two numbers together. That's why I asked the realtor because there is such a difference between what something is worth versus what it cost you to build.

Assessor Nick Laird stated, I would like to inform you that if there are no comparable, the Wisconsin Assessors' Manual does suggest cost is the best evidence to determine market value. Appellant Jane Collis-Geers stated, everyone knows now that the building cost have skyrocketed far past the market value equivalent. The difference is that if I did put it up for sale right now it would be \$390,000 and that does fit with the neighborhood. A stucco home is probably the least expensive finish. I will say that I overpaid. I don't think the standard of cost is applicable.

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Assessor Nick Laird asked, are you aware of replacement costs for your insurance? Appellant Jane Collis-Geers stated, no. Assessor Nick Laird asked, did you have a bank appraisal or anything outside of the realtor? Appellant Jane Collis-Geers stated, no.

Chair Botcher asked the assessor if he had any more questions. Assessor Nick Laird stated, not at this time.

Chair Botcher asked, any questions from the Board of Review for the property owner?

Board Member Katherine Corcoran asked the home owner if the realtor give her any comparable. Appellant Jane Collis-Geers stated, I only asked her for a rough estimate just so I had an idea if I did sell it. Board Member Katherine Corcoran asked the home owner, so if you were to put it on the market right now you sell it for this price range? Appellant Jane Collis-Geers stated, I do. I wouldn't be wasting all your time if I didn't have a legitimate case.

Board Member Aaron Prater asked the property owner, you purchased the land and contracted a builder to build it right? Appellant Jane Collis-Geers stated, correct.

Board Member Chris Mehring asked the property owner, the land you purchased was at \$160,000. Appellant Jane Collis-Geers stated, correct.

Board Member Katherine Corcoran asked the home owner, the square footage is about 1,800, so you built it for about \$200 per square foot. Appellant Jane Collis-Geers stated, yes.

Village President Christine Symchych asked if the realtor came to the house. Appellant Jane Collis-Geers stated, that no, she only described it.

Chair Botcher asked the property owner if she went through the open book process? Appellant Jane Collis-Geers stated, yes.

Chair Botcher asked if there were any other questions for the property owner before the Assessor's closing statement.

Assessor Nick Laird presented the property record cards for the property and the sale comparisons. I would note that her home is a newer built home from 2021. It is hard to find properties that are very comparable and recently built. There is some newer homes but I did find them to be significantly higher in quality so I left them out of my sales analysis. Attorney Larsen stated the assessor's exhibit, several pages in length will be marked exhibit #1. Assessor Nick Laird stated, the property address and year built as 2021. He stated that it was a ranch with stucco siding, two bedrooms, two full baths, approximately 1,886 square feet with an attached garage considered to be in excellent condition. As stated on the sales comparison page it is difficult to find newer style ranch homes that have been built

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and sold in the village. For sales comparison, I did find ranches that have been updated in recent years. 172 W Bergeron Drive sold for \$549,000 in October of 2021 and remodeled in 2020. 7820 N Fairchild Road sold for \$650,00 in July of 2022. 7863 N Links Circle sold for \$662,000 in February of 2022. These properties show that ranch properties of this size do sell for north of \$500,000 and support the valuation.

Chair Botcher notified the property owner if she had any questions for the assessor regarding his testimony. Appellant Jane Collis-Geers stated, no questions.

Chair Botcher asked the Board of Review if they had any questions for the assessor.

Board Member Katherine Corcoran asked the assessor about comparable #1 having a larger lot but the value being less. Assessor Nick Laird stated, that is correct but he stated it is considered less desirable because of the location.

Village President Christine Symchych stated, we have an interesting thing happening where people are buying houses and tearing them down and building new but you're saying a home that is renovated is a better comp? Assessor Nick Laird stated that those home being built are of a newer style. You are referring to a depreciation style method to price those down. These homes have been updated and are no longer average condition despite being built in the 1950s.

Board Member Aaron Prater asked the Assessor; do you have a prioritization to use construction cost? Does that take precedent over comps? Is there an order you'd use for value? Assessor Nick Laird stated, the best comparison is a sale.

Board Member Christopher Mehring asked if there was an adjustment at open book. Assessor Nick Laird stated, no adjustment was made from her opinion of \$380,000.

Chair Botcher gave the Appellant the opportunity to make a closing comment. Appellant Jane Collis-Geers stated, I don't think these are comparable because there are no comparable. The lot sizes are larger. Every home has three to four bedrooms. I understand you're doing your job but there are no comparable. It really is what would the property would sell for. Not just what the realtor said but what homes in the neighborhood are going for. I used good low-grade serviceable materials on both the outside and the inside so they are not comparable.

Board Member Chris Mehring asked, why such a great discrepancy? You paid \$520,000, the assessor says \$590,000 and you think \$390,000. Why such a great difference? Appellant Jane Collis-Geers stated, the point is the difference is the building cost. The homebuyer wouldn't care what it cost, they'd care about the square footage, no finished basement, no fireplace, etc. They could find something much nicer for that amount.

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Chair Scott Botcher asked the property owner, what leads you to believe that a house that cost \$520,000 to build is only worth \$390,000? Would a person build a house and sell it for less? The property owner stated, because the cost of building is so high, that the value is never as high as the cost to build it. I build it because my boys live in the area. No one would build a house as an investment.

Board Member Chris Mehring asked the property owner; did you obtain a bank loan? The property owner stated, no.

The testimony for this hearing was closed.

Attorney Eric Larsen led the board through the Findings of Fact, Determination and Decision template.

On motion of Board Member Aaron Prater, seconded by Village Clerk Kelly Meyer, and carried unanimously by roll call vote that the Fox Point Board of Review exercising its' judgement and discretion pursuant to Wisconsin Statute 70.47(9)(a), the board of review by majority determines that the assessor value is correct, that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements outlined in the Wisconsin Property Assessment Manual, the property owner did not present sufficient evidence to rebut the presumption, that the assessor's valuation is reasonable in light of all the relevant evidence and sustains the same valuation as set by the assessor.

The Clerk provided the objector with the final Notice of Board of Review Determination, which states the final land value of \$120,500, improvements of \$469,500, for a total assessed value of \$590,000.

Case of Thomas Eiling, Parcel 097-0115-000, 7405 N Seneca Road, Fox Point

Chair Scott Botcher asked the resident to state what his good cause was for not filing the objection within 48 hours. Property owner Thomas Eiling stated, he was out of town. Board Member Aaron Prater asked when the property owner received his assessment. Property owner Thomas Eiling stated, September 1st. Board Member Christopher Mehring asked if the property owner met with the Assessor during Open Book. Property owner Thomas Eiling stated, he did not and that he missed that date. Chair Scott Botcher asked the property owner when he left town. Property owner Thomas Eiling stated, over the weekend. Chair Scott Botcher asked the Board if they had any other questions or if the property owner had any other statements to support his good cause claim. Clerk Meyer asked if the property received the Board of Review procedures. Property owner Thomas Eiling stated, he did.

On motion of Aaron Prater, seconded by Christopher Mehring, and carried unanimously by roll call vote to deny the waiver.

Attorney Eric Larsen read a motion to approve the assessment roll as presented and adjourns subject to the Village Clerk completing her statutory duties.

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Motion by Village President Christine Symchych, seconded by Chair Botcher and carried unanimously by roll call vote to deny the waiver

At 7:58 p.m., upon being in session for at minimum 2 hours, and having no one present to object to their assessment, and having met the statutory required two-hour time limit to appeal to the Board of Review, the Board of Review was complete.

Respectfully Submitted,

Nathan Schafer
Village Deputy Clerk/Treasurer

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