

May 3, 2023

A meeting of the Board of Review for the City of Eagle River was called to order at 9:00AM by Kim Schaffer.

Roll Call: Diane Marquardt, Kim Schaffer, Jerry Burkett, Jeff Hyslop, Ron Kressin, Becky Bolte, and Assessor Walt Hughes.

Clerk Bolte confirmed the appropriate posting and publishing of Board of Review and open meeting notices.

Appointment of Chairperson of Board of Review: Motion by Burkett, 2nd by Kressin to nominate Schaffer as Chairperson. Carried on a roll call vote, all.

Appointment of Vice-Chairperson of Board of Review: Motion by Burkett, 2nd by Kressin to nominate Marquardt as Vice-Chairperson. Carried on a roll call vote, all.

Verification of Mandatory Training of One Member: Clerk Bolte confirmed and presented affidavit of training for Marquardt, Schaffer, and Bolte.

Verification of City Ordinance for the confidentiality of income and expense information: Clerk Bolte provided Walt Hughes a copy of the City ordinance for the confidentiality of income and expense information, Ordinance 363, dated October 12, 1999.

Filing and Summary of Annual Assessment Report by Assessors office: Assessor Hughes informed the Board that this filing is no longer required by the WI Department of Revenue and asked this line item be removed from future BOR agendas.

Receipt of the Assessment Roll by Clerk from the Assessor: Clerk Bolte confirmed that the 2023 Tax Roll was available for examination, open book and a full copy of the tax roll was provided to the Clerk before the Board of Review meeting.

Examination and Correction of 2023 Assessment Roll: City Assessor Hughes presented 2023 Tax Roll and explained it was a non-revaluation year. Hughes reported no changes in real estate and two changes in personal property at Open Book. No correction to descriptions or calculations were identified. No omitted properties and no double assessed properties were identified. Open Book was held April 10, 2023 from 2:00PM to 4:00PM via phone with Assessor Walt Hughes.

Certify all corrections of error under state law: No corrections.

Verification that open book changes are included in the assessment roll: Hughes reported no changes in real estate and Hughes made two changes in personal property.

Allow taxpayers to examine the assessment data: Bolte reported an electronic version of the tax roll was provided to the Clerk. Hughes stated all assessment data is available to the public at www.apraz.com.

Waivers of the required 48 hour notice of intent to file an objection: Hughes – None received.

Requests for waiver of the BOR hearing allowing property owner to appeal directly to circuit court: Hughes – None received.

Requests to testify by telephone or submit sworn written statements: Hughes – None received.

Act on any other legally allowed/required Board of Review matters: Hughes reported that current level of assessment for the City is approximately 80%. Hughes discussed the reevaluation process with the Board of Review, stating that if our current trend continues, the City is looking at a reevaluation in 2025. Hughes informed the Board of current legislation that would eliminate personal property taxes with the State having monies in surplus marked for reimbursement to municipalities to cover the revenue loss for up to

possibly ten years. Schaffer asked where airport hangars would fall with the proposed legislation with Hughes stating the State is still deliberating on how to tax airport hangars.

A short delay was had awaiting the arrival of City Attorney Garbowicz from another commitment. Garbowicz arrived at 9:40AM.

Review Notices of Intent to File Objection: Clerk Bolte presented objection filed by Kubacki Real Estate LLC – Robert Kubacki

Schaffer opened the hearing for Kubacki Real Estate LLC at 9:40AM: Schaffer confirmed with Clerk that no waivers or notices were received in conjunction with the case.

Schaffer disclosed that she may have done research on the objection property for her job at Northwoods Title but could not confirm. Schaffer stated that she had no monetary interest that would require her to recuse herself. Schaeffer asked the Board of Review members to review the Clerk supplied objection form and explained how to use the facts and findings form that was provided to the Board members.

Bolte introduced the case.

Clerk: “This is the case of Kubacki Real Estate LLC – Robert Kubacki. The property owner resides at 4053 Deerskin Road in Eagle River. The address for the property in question is 1215 E Wall, Eagle River. The tax parcel number for this property is 221-1064-06. The property has been classified for assessment purposes as Commercial. The value in the assessment roll for the current year is: Land \$34,000 Improvements \$123,400 Total Assessment \$157,400.

Schaffer, after confirming the recording was working, asked the Clerk to swear in the witnesses, the Assessor, and the Board of Review members.

Clerk: “Would all persons intending to provide testimony for this hearing, including the Assessor and Board of Review members please raise your right hand to be sworn”. “Do you solemnly swear that the testimony which you shall give in the matter now on hearing shall be the truth and nothing but the truth so help you God?”

“I do” recited by Robert Kubacki, Assessor Walt Hughes, Ron Kressin, Jeff Hyslop, Burkett, Marquart, Bolte and Schaeffer.

Clerk: “Would each person who has just been sworn please state your name and address for the record.”

Robert Kubacki: “4053 Deerskin Rd Eagle River”
Assessor Walt Hughes: 1115 Daniel Court Neenah”

Clerk to Assessor: “Walt, please state the estimated level of assessment for the current year”.

Hughes: “Estimated at 80%. The actual level will be out by the Department of Revenue by August 1st”.

Schaffer quoted the Three Golden Rules for all property tax appeals: “The Assessor’s valuation of property is prima facie (presumed to be correct) and is binding on the Board of Review in the absence of evidence showing it to be incorrect. The Board cannot change any value fixed by the Assessor except upon evidence presented to it by the person(s) under oath, that substantiates a specific change in value, and thirdly, the evidence must be factual in nature, not just matter of opinion.”

Schaffer addressed Mr. Kubacki: "The Board of Review wants you to understand, that under state law, the Board of Review is required to uphold the Assessor's valuation of your property as being correct, unless you by testimony can show the Assessor's valuation to be incorrect. In other words, the burden of proof in upon you as the taxpayer. Do you understand?"

Kubacki: "I understand."

Schaffer: "For the record, please state your full name and address."

Kubacki: "Robert Kubacki, 4053 Deerskin Road, Eagle River".

Schaffer: Please state what amount, in your opinion, is the fair market value of your property."

Kubacki: "This is my first time here and at this moment I am not prepared to dispute this. I do not want to waste anyone's time and effort based on what I perceive to be an unfair assessment."

Attorney Garbowicz: "No actual evidence has been presented other than opinion that assessment is unfair."

Assessor: "I would like to request a five minute recess to discuss the issue with the objector". "I am unsure if this a value objection or an objection to the volume of the lot. There was a large correction to the size of the lot by the County, due to inaccuracies."

Attorney Garbowicz: "That is fine, take five minutes".

Assessor Hughes and Kubacki back from short recess.

Assessor Hughes: "This was a miscommunication. Mr Kubacki sold .19 acres of a total .53 acres. The County had an error on the CSM reporting the total lot size to be .273 acres, with assessor not knowing how far back the error had been made. The County has made the correction and we now have an updated CSM. We have a document, a CSM, from a private surveyor, and Robert Kubacki is in agreement that this document is correct. The size had been underreported in the past as has been brought up to date with the presented CSM done in 2022. I believe the assessment is correct."

Kubacki: "I agree with the assessors statement."

Attorney Garbowicz to Kubacki: "For the record, are you withdrawing your objection?"

Kubacki: "I am."

Schaffer: "Just for the record, the document provided by Kubacki with his objection is not a CSM, certified survey map, it is a metes and bounds map."

Schaffer confirmed with Attorney Garbowicz that there was no need to proceed due to Kubacki withdrawing his objection.

Schaffer closed the hearing.

Motion by Marquart, 2nd by Kressin at 10:05AM to go into recess with a quorum of Board of Review members remaining. Carried, all

Returned from recess at 11:00AM.

Acceptance of 2023 Assessment Roll: *Motion by Hyslop, 2nd by Marquardt to accept the 2023 Assessment Roll as presented. Carried on a roll call vote, Hyslop, Marquart, Kressin, Schaffer, Bolte. Burkett absent.*

Motion by Marquardt, 2nd by Hyslop to adjourn the Board of Review meeting at 11:00AM. Carried

Becky J Bolte - Clerk