

**Proceedings of the Board of Review
Wednesday, September 9, 2009
3:00 PM to 5:00 PM**

**New Berlin City Hall
3805 S. Casper Drive, New Berlin
Council Chambers**

A. Call to Order; Roll Call; Declaration of Quorum

Board member Gary Brier called the meeting to order at 3:05 PM.

Present: Board members: Ray West, Don Starr, Cliff Pautz, and Gary Brier, past Chairman.

Also present: City Assessor Paul Koller, Deputy Assessor Mary Hlavinka, and Deputy City Clerk Christine Stefanich.

B. Election of Chair and Vice-Chair

Motion by Gary Brier to elect Don Starr as Chairperson. Seconded by Cliff Pautz and carried with Don Starr abstaining.

Motion by Don Starr to elect Cliff Pautz as Vice-Chairperson. Seconded by Ray West and carried with Cliff Pautz abstaining.

C. Verification of training requirements pursuant to Section 70.46 (4) and 73.03 (55)

Chairman Don Starr stated he is not up to date on his training and he will get it completed by the end of the year. Deputy City Clerk Christine Stefanich indicated the following persons meet the training requirements: Gary Brier and Cliff Pautz. The Board of Review Member Training Affidavit was executed and accepted by the Department of Revenue.

D. Review of Procedures

Deputy City Clerk Christine Stefanich presented Board members with a Board of Review Hearing Format. Chairman Don Starr read the Hearing Format. He also stated the Board of Review wants you to understand that under state law the Board of Review is required to uphold the assessor's evaluation of your property as being correct unless you by your testimony can show the assessor's evaluation to be incorrect. In other words the burden of proof lies upon you as the taxpayer. Ray West also stated that it should be pointed out that all testimony becomes sworn testimony.

E. Assessors Report

City Assessor Paul Koller stated that since the last meeting on May 18th, 2009 he was in the process of closing the assessment roll being that this year was a re-evaluation. He stated this was the first re-evaluation since 2005 and it was a busy year. Notices were mailed and deposited in the mail on July 24th and most were received on July 27th. Open Book period lasted from August 3 and ended August 21 and we began meeting with people on August 27. He stated he and his staff met with approximately 450 people for four weeks, took into consideration their concerns and information regarding their assessments, and notified them of any adjustments that needed to be made. The assessment roll was closed on 21st of August. He stated the assessment roll is a little bit different format changing the report process. Any changes from this point forward to the assessment roll would have to be done based upon Board action. The 2009 assessed values are as follows: Residential - \$3,417,340,700; Commercial - \$995,513,600; Agricultural - \$794,000; Undeveloped - \$850,400; Forest Lands - \$631,600; Other - \$16,107,900 and Personal Property - \$98,569,300 for a total value of all property within the City of New Berlin of \$4,529,807,500.

He passed out a copy of the 2009 assessed values and submitted a copy to the clerk. He stated that the assessment because it is a re-evaluation is assessed at approximately 100%.

He explained the "Other" classification is a classification of property that is used to support agricultural property.

F. Review Assessment Roll

The Board of Review members reviewed the Assessment Roll. Gary Brier stated the format has changed; the information found in the assessment roll is the same.

G. Schedule Appeals to Assessment, if necessary

Assessor Koller stated we have approximately 20 appeals today. There are six where property owners attempted to file Friday, September 4 and that day City Hall was closed due to a mandatory furlough day. He stated upon returning to work on Tuesday there were a number of people who expressed a concern to file on the following Friday only to find City Hall closed. We instructed these individuals to file with the City Clerk and instructed them to show up at the meeting today. He asked the following tax key parcels be accepted to present objections to the Board: Tax Key #1249130 located at 12715 Cherry Tree Lane, Tax Key #1204028 located at 12700 W. Eden Trail, Tax Key #1156046 located at 12923 W. Honey Lane, Tax Key #1265057 located at 4790 S. Providence Drive, and Tax Key# 1265056 located at 4760 Providence.

Motion by Gary Brier to grant an exception waiver to accept the six late submittals as listed. Seconded by Cliff Pautz and carried unanimously.

Assessor Paul Koller instructed the audience that the City Clerk's office will be contacting them once the Board sets a calendar of meeting dates to arrange an appointment date.

H. Hear Appeals to Assessment, if necessary

Stan Jones

Mr. Jones stated he owns as well as manages the Holiday Inn Express on Moorland Road and I43. He stated he was at the open book and wrote Assessor Paul Koller a letter which was sent out on August 31st and received a response by voice mail on Thursday. He stated he spoke with Deputy Assessor Mary Hlavinka in the morning on September 9, 2009 and stated he had intention to file the notice of objection today. Assessor Paul Koller stated he did informally discuss, not specifics, and that they did not have a scheduled appointment at open book but spoke over the counter at City Hall and that there wasn't necessarily a meeting. Deputy Assessor Mary Hlavinka stated she spoke with Mr. Jones in the morning of September 9, 2009 and stated that open book period was over and instructed Mr. Jones as to the procedure to follow. Mr. Jones called later that day and requested a notice of objection to be faxed to him. Chairman Starr questioned when Mr. Jones was first contacted and he stated he sent a letter on August 31, 2009, Assessor Paul Koller stated he received the letter on September 2, 2009. Assessor Paul Koller asked if there was justification for the property owner not meeting the 48 hour requirement and stated that is what he is asking the Board to take under consideration. There was discussion regarding the property in question being a commercial property and that there was not a formal scheduled meeting with the property owner at open book to go over the specifics regarding the assessment. Mr. Jones stated the reason he did not comply with the 48 hour notice was because he wasn't in his office at the time the City contacted him regarding a reply to his reduction in his assessment. The Board discussed the parameters that needed to be met and was not and that the timeframe was too short to do an accurate job for either the City or the objector.

Motion by Gary Brier not to grant an exception waiver for this particular property. Seconded by Ray West. carried with Cliff Pautz voting no.

Tim Puchter

Mr. Puchter stated he met during the final day of open book period. He stated he did not receive his letter from the City stating his assessment would not be adjusted until Friday September 4, 2009 and that did not leave him ample time to react and file on a timely basis.

Motion by Ray West to grant an exception waiver to Tim Puchter. Seconded by Gary Brier carried unanimously.

There was discussion regarding hearing objections, the process involved, time restraints and the number of objectors who are ready to be heard. After checking with the City's appraisers, it was decided that it would be an injustice to the property owners because the appraisers were not prepared.

The property owners were dismissed and told the clerk's office would be contacting them to schedule a day and time for their objection to be heard.

Joseph Scheinkoenig

Assessor Paul Koller stated this individual was out of town until last week Friday had come back into town to attend a funeral and that was when he discovered his assessment notice. He stated Mr. Scheinkoenig wrote a letter explaining his situation and why he couldn't meet the 48 hour notice requirement or to be here today and provide documentation as to his reasons. The Board questioned why there was no mail forwarding. Assessor Paul Koller stated he believed Mr. Scheinkoenig's story to be true and that he was willing to provide documentation as proof of his extraordinary circumstances. There was discussion as to why the Board should allow this exception waiver.

Motion by Gary Brier to grant Joseph Scheinkoenig an exception waiver. Seconded by Cliff Pautz carried unanimously.

I. Create a new hearing schedule for written objections/appeals filed but not heard

The Board agreed to the following schedule to present hearings: Thursday, September 17, 2009 at 3:00PM – 6:00PM and Wednesday, September 30th, 2009 at 3:00PM until all scheduled cases are heard.

J. Adjourn

Motion by Cliff Pautz to adjourn Board of Review to Thursday, September 17, 2009 at 3:00 PM. Seconded by Ray West and carried unanimously at 5:00 PM.

Respectfully submitted:

Christine Stefanich
Deputy City Clerk