

CITY OF PLYMOUTH, WISCONSIN
Fire Department Training Room, City Hall, 128 Smith Street
Board of Review Meeting – Wednesday, October 26, 2022

MINUTES

1. **Call to order and roll call:** Mayor Pohlman called the meeting to order at 1:00 p.m. On call of the roll the following regular members were present: Mayor Don Pohlman, Alderwomen Angie Matzdorf, Alderman Greg Hildebrand, Private Member Gary Kramer, and City Clerk/Deputy Treasurer Anna Voigt. Assessor Luke Mack from Associated Appraisal Consultants, Inc., City Attorney Mike Bauer and Administrator Tim Blakeslee were also present.
2. **Select Chair and Vice-Chair:** Mayor Pohlman called for nominations for Chair. Motion made by Hildebrand and seconded by Kramer to nominate Don Pohlman as Chair with unanimous vote to close nominations and approve the selection. Motion carried. Motion made by Hildebrand and seconded by Kramer to nominate Angie Matzdorf as Vice-Chair with unanimous vote to close nominations and approve the selection. Motion carried.
3. **Verify that Clerk filed the required training affidavit:** The City Clerk verified that the training affidavit indicating Donald Pohlman, Greg Hildebrand, Gary Kramer and Angie Matzdorf as qualified trainee was electronically filed with the State on October 21, 2022.
4. **Confirm:** The Assessor and/or Interim City Clerk/Treasurer each verified the information as stated below.
 - A. Assessment notices were mailed on September 23, 2022.
 - C. Open Book dates was October 6, 2022 11:00 a.m. to 6:00 p.m., with Assessor Luke Mack present. Publication was in the Plymouth Review on September 30, 2022. Postings were placed at City Hall lobby and website, Plymouth Utilities, and Plymouth Library on September 23, 2022. 2022 Guides for Property Owners were available at the Clerk's Office as well as from the Assessor.
 - D. Board of Review publication was done on September 30, 2022 in The Plymouth Review. Postings were placed on the City website, the City Hall lobby, Plymouth Utilities, and Plymouth Public Library on September 23, 2022.
5. **Examine Assessment Roll to confirm Assessor's Affidavit and signature are attached and confirm what level assessment is at:** Assessor Luke Mack verified the Affidavit and signatures. Assessor Mack stated the level of assessment for the city is going to come in at 100% due to the city-wide revaluation.
6. **Certify all correction of error under state law, if any:** Assessor Luke Make indicated that there are no corrections.

7. **Consider any waivers of the 48-hour notice, waivers of the BOR hearing or requests to testify by telephone.** City Clerk stated that a request for waiver of Board of Review Hearing was received from Gimbel, Reilly, Guerin and Brown, authorized agent for Wal-Mart Stores, Inc., located at 428 Walton Drive, Plymouth. Attorney Baur explained that if the board decides to waive the hearing there is no need for them to testify by telephone. Motion made by Hildebrand and seconded by Kramer to grant 428 Walton Dr. Wal-Mart Stores, Inc. to waiver of the Board of Review Hearing. On the call of the roll, all voted aye. Motion carries.
8. **Verify with Clerk what cases have been scheduled for the meeting and note any requests for removal of a board member and/or alternates:** City Clerk Voigt stated there are two hearings scheduled, but the first one, 27 & 29 Victor Ct., withdrew his objection. Only 324 Division St is still scheduled. There were no requests for removal of board members.
9. **Conduct Board of Review Hearings:** The Clerk introduced the case as 324 Division St., stated on the assessment roll as owner Winfried P Rober and represented by Christine Flynn. Winfried Rober passed away and his daughter Christine Flynn is currently living in the house. The house is currently in a Trust. Parcel number 59271820130, and is classified as Residential. The 2022 assessment roll is: land \$20,900, improvements \$230,300 for a total of \$251,200. Clerk Voigt proceeded to swear in Christine Flynn and Assessor Luke Mack. Christine Flynn's testimony stated that the increase of their home value is considerably more than neighbors. Flynn stated the home value has historically been \$40,000 more than neighbors. The new value is almost 100,000 more. Assessor Mack asked Flynn to clarify if her estate did a separate appraisal and if not, what was given to the estate for the assessment of the home. Flynn stated that the initial assessment letter from Associated Appraisal was given to the estate. Assessor Mack asked if this was the letter used to help delegate the value in the estate? Flynn stated that was correct. Assessor Mack asked if Flynn could tell the board how much the original assessment was. Flynn stated the original assessment was \$304,100. Assessor Mack asked Flynn why would she introduce \$304,100 as value for the property to the estate if she didn't think it was accurate. Flynn stated the estate isn't finalized yet and her brother was made aware. The estate won't be finalized until the assessment is settled. The Mayor asked the attorney if the owner had to present proof from a third party expert? Attorney Baur replayed that a certainly an expert opinion or appraisal would be evidence that the board could rely on. As a property owner they always have the right to have an opinion on their own property, but an expert's opinion is going to hold more weight. An appraisal was not done by a third party for this property.

Assessor Mack presented his testimony. Mack stated that agrees with the owners this is a very unique property. It is a newer property in an older subdivision. Mack went over the specs of the house and showed a sketch of the house to come to their calculation. Mack showed some similar aged properties and what they

were selling for and that he accounted for the house being in an older neighborhood.

Testimony was concluded upon final questions and comments from the Board. With no more questions the Chair closed testimony and polled the Board for comments and opinions. The Board made motion to sustain the assessor's valuation as the objector did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor. On call of the roll, 4 votes aye, 1 voted no. Motion carries. Clerk Voigt prepared the Notice of Board of Review Determination – form PR-302 and personally presented it to Flynn.

There being no other objectors present, motion made by Hildebrand and seconded by Kramer to recess the meeting until 2:55 p.m. or until such time a citizen may appear. The Chair instructed the Clerk to turn off the recorder.

- 10. Adjournment:** The recorder was turned back on at 2:55 p.m. On the call of the roll the following regular members were present: Mayor Don Pohlman, Alderperson Angie Matzdorf, Alderman Greg Hildebrand, Private Member Gary Kramer and City Clerk Anna Voigt. Assessor Luke Mack from Associated Appraisal Consultants, Inc., Attorney Mike Bauer and Administrator Tim Blakeslee were also present. Motion made by Kramer and seconded by Matzdorf to adjourn. On the call of the roll, all vote Aye. The meeting adjourned at 3:00 p.m.

Anna Voigt, Acting Secretary