



VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | vi.williamsbay.wi.gov

Phone: 262-245-2700

NOTICE

BOARD OF REVIEW MEETING THURSDAY, JULY 13, 2023 AT 10:00 AM

AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

- I. Call to Order
- II. Roll Call
- III. Confirmation of appropriate Board of Review and Open Meeting Notices
- IV. Select a Chairperson for the Annual Board of Review
- V. Select a Vice-Chairperson for the Annual Board of Review
- VI. Minutes
 - A. Board of Review Meeting Minutes of 8/18/2022
 - B. Board of Review Meeting Minutes of 6/5/2023
- VII. Verify that a member has met the mandatory training requirements
- VIII. Confirmation the Village of Williams Bay has adopted ordinance Sect. 12-1(b) which establishes confidentiality of income and expense information provided to the assessor under state law (Wis. Stats. 70.47 (7)(af)).
- IX. Review of any new legislation
- X. Filing and Summary of Annual Assessment Report by Assessor's Office
- XI. Receipt of the Assessment Roll and sworn statements by the Clerk
- XII. Review the Assessment Roll and Perform Statutory Duties
 - A. Correct description of calculation errors, and omitted property, and eliminate double assessed property
- XIII. Discussion/Action - Certify all corrections of error under State Law (Sec. 70.43 Wis. Stats.)
- XIV. Discussion/Action - Verify with the Assessor that Open Book changes are included in the Assessment Roll, and consider approval of the 2022 Assessment Roll
- XV. Allow taxpayers to examine the Assessment Data
- XVI. 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, requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court, requests to testify by telephone or submit a sworn written statement, subpoena requests, and act on any other

legally allowed/required Board of Review matters

XVII. Review Notices of Intent to file Objection

XVIII. Proceed to hear Objections, if any and if proper notice/waivers given unless scheduled for another date

XIX. Schedule additional Board of Review dates (if required)

XX. Adjournment

Tina Kolls
Village Clerk

It is possible a quorum of any governmental body of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Village Clerk's office in advance so the appropriate accommodations can be made.

Posted: 07/11/2023 5:00 PM



VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | williamsbay.org

Phone: 262-245-2700

UNOFFICIAL MINUTES BOARD OF REVIEW 08/18/22 MEETING THURSDAY, AUGUST 18, 2022 AT 10:00 AM VILLAGE HALL COUNCIL ROOM

I. Call to Order

Clerk Pankau-Daniels called the meeting to order at 10:00am.

II. Roll Call

Present: Trustees Lowell Wright, George Vlach, Robert Umans, Jim D'Alessandro and Adam Jaramillo

Also Present: Clerk Jackie Pankau-Daniels, Village Attorney Mark Schroeder and Village Assessor Luke Mack

Excused: President Bill Duncan and Trustee Matt Stanek

III. Confirmation of appropriate Board of Review and Open Meeting Notices

Clerk Pankau-Daniels confirmed that the appropriate notices had been completed.

IV. Select a Chairperson for the Annual Board of Review

The motion to nominate Lowell Wright as the Chairperson for the Annual Board of Review was initiated by Jim D'Alessandro and seconded by George Vlach. Unanimously carried.

V. Select a Vice-Chairperson for the Annual Board of Review

The motion to Nominate Jim D'Alessandro as the Vice-Chairperson for the Annual Board of Review was initiated by George Vlach and seconded by Robert Umans. Unanimously carried.

VI. Minutes

A. Board of Review Meeting Minutes of July 8, 2021

The motion to Approve the Board of Review Meeting Minutes of July 8, 2021 was initiated by Jim D'Alessandro and seconded by George Vlach. Unanimously carried.

B. Board of Review Meeting Minutes of June 6, 2022

The motion to Approve the Board of Review Meeting Minutes of June 6, 2022 was initiated by Robert Umans and seconded by Jim D'Alessandro. Unanimously carried.

VII. Verify that a member has met the mandatory training requirements

Clerk Pankau-Daniels reported that Trustee Lowell Wright has met the training requirements this year.

VIII. Confirmation the Village of Williams Bay has adopted Ordinance Sect. 12-1(b) which establishes confidentiality of income and expense information provided to the assessor under state law (Wis. Stats. 70.47 (7)(af)).

Clerk Pankau-Daniels confirmed that Ordinance 2022-12 has been adopted to meet this state law.

IX. Review of any new legislation

Attorney Schroeder gave a summary of the new legislature stating that one member must attend training annually now, rather than every two years and language about needing to allow disabled individuals make their testimony over the telephone.

XI. Receipt of the Assessment Roll and sworn statements by the Clerk

Clerk Pankau-Daniels received and signed the Assessment Roll.

XIII. Discussion/Action - Certify all corrections of error under State Law (Sec. 70.43 Wis. Stats.)

Assessor Luke Mack reported that there are no corrections of error.

XIV. Discussion/Action - Verify with the Assessor that Open Book changes are included in the Assessment Roll, and consider approval of the 2021 Assessment Roll

Assessor, Luke Mack, verified that the Open Book changes are included in the Assessment Roll.

XV. Allow taxpayers to examine the Assessment Data

The Roll was available for examination.

XVI. 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, requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court, requests to testify by telephone or submit a sworn written statement, subpoena requests, and act on any other legally allowed/required Board of Review matters

There were no waivers filed to consider.

XVII. Review Notices of Intent to file Objection

Clerk Pankau-Daniels stated that we will have Patricia Gages at 198 Vernon Street and the Kathryn Stearns Trust at 695 Cedar Point Drive today.

X. Filing and summary of Annual Assessment Report by Assessor's Office

Assessor, Luke Mack, asked for this item to be moved on the agenda to be right before the hearings. No objections.

The Assessor stated that this was a re-evaluation year for the Village's assessed value current to comply with the State. He stated that the average assessment increase was 48% and that the Village is now at 100.07% of its assessed value, which is the goal.

XVIII. Proceed to hear Objections, if any and if proper notice/waivers given unless scheduled for another date

Patricia A. Gages - 198 Vernon Street

Patricia A. Gages (198 Vernon St) and Luke Mack (Associated Appraisal) were both sworn in by Clerk Pankau-Daniels. Patricia Gages stated that both sides of her house are on a clay slope and it is not buildable. She stated that she has areas with flowers and gardens for birds and butterflies and that she would like it to be "earth-friendly". She believes the assessment increase is not warranted for land that cannot be developed. She stated that she does not think the land is worth \$36,000.00, but did not give an estimate as to what she thinks her assessment value should be. Assessor Luke Mack stated that there is a home on this property and it is not vacant land. He provided the property record report to the Board and stated that they did report the home to be in fair condition, below average quality. He provided the Board with three comparable sales in the area which he used to come up with the assessed value. Patricia Gages asked the Assessor about the process since she is not planning to sell the property. The Assessor explained that plans to sell the property are irrelevant when it comes to setting the value. Attorney Schroeder stated that the property owner did not give her opinion of an estimated value, so deliberation between the Board of Review members would be difficult. Trustee D'Alessandro stated that he thinks the Assessor was more than fair when he valued this property because it is difficult to find affordable property in Williams Bay like this one. The motion to Sustain the Assessor's Value of \$129,900.00 for 198 Vernon Street was initiated by Jim D'Alessandro and seconded by Robert Umans. Unanimously carried.

Kathryn Stearns Trust - 695 Cedar Point Drive

The Assessor was sworn in previously, so Sandra L. Stearns (695 Cedar Point Drive) was sworn in. Sandra Stearns stated that her and her husband believe that the appropriate assessed value would be \$4,160,600.00. She explained that there is a restrictive covenant that runs with the property as long as the neighbor's heirs own their property for a private sewer burden. She stated that they bought the land knowing that they cannot make any improvements to the land without permission from the neighbors. She stated that there was a significant decrease in the sales price because of this restrictive covenant. She said she took last year's land assessment, combined it with the assessor's improved value this year to come up with her opinion of the total assessed value. She stated that they have been working with the Village on this private sewer system as well and they are trying to work through these issues before they break ground on the main house. She stated that she does not believe there is an appropriate comparable property for the Assessor to use. The Assessor confirmed that they chose to raze the lake house and renovated the guest house on Cedar Point Drive. Trustee Vlach confirmed that they were aware of the restrictions before closing on the property. Trustee Umans suggested that the easement could be done away with if they were to install their own sewer line and lift station, as this is more of an issue between neighbors rather than with the Village. Sandra Stearns stated that the line and lift station are co-owned by them and the neighbors. Assessor Luke Mack explained that his conclusion came from the current market sales, time adjusted, which came in lower than the sale price that the current owners recently purchased it at. He explained that he considered the main home at the water and the guest house and then took them off to assess the land, and then removed the lake house since it was razed, but considered the re-modeling of the guest house to come up with a value that is lower than the sale price. He presented the Board with comparable properties and sales. Sandra Stearns confirmed with the Assessor that the comparable properties do not have restrictions on them like hers does. Trustee D'Alessandro stated that he is voting to sustain based on the comparable properties presented and the purchase price since the owners knew about the restrictive issues before closing. The motion to Sustain the Assessor's Value of \$5,123,900.00 for 695 Cedar Point Drive was initiated by Robert Umans and seconded by Jim D'Alessandro. Unanimously carried.

XII. Review the Assessment Roll and Perform Statutory Duties

The Assessor asked for this agenda item to be moved to after the hearings are complete. No objections.

The motion to Recess and Review the Assessment Roll until 11:59am was initiated by George Vlach and seconded by Jim D'Alessandro at 11:29am. Unanimously carried.

Trustee D'Alessandro excused himself at 11:53am.

The motion to Reconvene into open session was initiated by George Vlach and seconded by Robert Umans. Unanimously carried.

A. Correct description of calculation errors, and omitted property, and eliminate double assessed property
No corrections were made.

The motion to Accept the 2022 Assessment Roll as presented was initiated by Robert Umans and seconded by George Vlach. Unanimously carried.

XIX. Schedule additional Board of Review dates (if required)

Additional dates were not scheduled.

XX. Adjournment

The motion to adjourn was initiated by Robert Umans and seconded by George Vlach at 12:00pm. Unanimously carried.

/s/ Jackie Pankau-Daniels, Village Clerk



VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | vi.williamsbay.wi.gov

Phone: 262-245-2700

UNOFFICIAL MINUTES BOARD OF REVIEW 6/5/2023 MEETING MONDAY, JUNE 5, 2023 AT 6:20 PM

I. Call to Order

President Duncan called the meeting to order at 6:20pm.

II. Roll Call

Present: President Bill Duncan, Trustees Lowell Wright, George Vlach, Robert Umans, Jim D'Alessandro, Adam Jaramillo, Steven Russell, Clerk Tina Kolls and Treasurer Lori Peternell

III. Announcements

- A.** Open Book will be held in-person on Saturday, June 24, 2023, from 10:00am - Noon at the Village Hall Council Room and also via the telephone with Associated Appraisal by appointment on Monday, June 26, 2023, from 10:00am - 4:00pm.
- B.** The Assessment Roll is not completed at this time, and the Board of Review will adjourn until July 13, 2023, from 10:00am - Noon at the Village Hall Council Room.

IV. Adjournment

The motion to adjourn was initiated by Robert Umans and seconded by Lowell Wright at 6:21pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

These are not official Minutes until approved by the Governing Body.