



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

WEDNESDAY, SEPTEMBER 4, 2024 AT 10:00 AM

**Village Hall Council Room
250 Williams Street
Williams Bay, WI 53191**

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
 - A. Affidavit of Publication from the Lake Geneva Regional News
- 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 June 3, 2024
- VII. Verify that a member has met the mandatory training requirements
 - A. Affidavit of Board of Review Training Participation
- 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 2024 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: 09/03/2024 10:00 AM

AFFIDAVIT OF PUBLICATION

State of Texas, County of Bexar, ss:

I, Hayden Lipsky, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of THE LAKE GENEVA REGIONAL NEWS, a weekly newspaper published and distributed in the City of Lake Geneva, County of Walworth, State of Wisconsin, and that a notice, of which the annexed printed slip is a true copy, has been published in the said LAKE GENEVA REGIONAL NEWS for

the term of 1 weeks, once each week successively, commencing on Jul 24, 2024 and ending on Jul 24, 2024

Village of Williams Bay
250 Williams Street
PO Box 580
Williams Bay, WI 53191

ORDER NUMBER: COL-WI-1100093

Section: Legal

Category: 0099 Legal Notices

Notice ID: b1UA4Uk5ZU7RgvrDotVZ

PUBLISHED ON: Jul 24, 2024

TOTAL AD COST: \$161.99

Hayden Lipsky

Agent

VERIFICATION

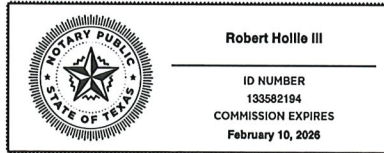
State of Texas
County of Bexar

Signed or attested before me on this: 07/25/2024

RLH

Notary Public

Electronically signed and notarized online using the Proof platform.



OFFICIAL NOTICE OF 2024 OPEN BOOK AND BOARD OF REVIEW MEETING

VILLAGE OF WILLIAMS BAY
Walworth County, Wisconsin
NOTICE IS HEREBY GIVEN that the assessment roll for the Village of Williams Bay will be open for inspection during **Open Book on August 13, 2024, between 10:00 am to 12:00 pm** in the Williams Bay Village Hall Council Room, 250 Williams St., Williams Bay, WI 53191. The Village's contracted assessor, Accurate Appraisal, LLC will have staff present to discuss how they arrived at your assessed value. If you wish to meet with an appraiser, please call Accurate Appraisal, LLC at (920) 749-8098 to schedule your appointment.

NOTICE IS HEREBY FURTHER GIVEN that the Board of Review for the Village of Williams Bay, Walworth County, Wisconsin, shall hold its first meeting on June 3, 2024 in the Williams Bay Village Hall Council Room, 250 Williams St., Williams Bay, WI 53191 for the purpose of calling the Board of Review into session during the 45-day period beginning on the 4th Monday of April, pursuant to 70.47(1), Wis. Stats. Due to the fact the assessment roll will not be completed at this time, the Board of Review will be adjourned until **September 4, 2024, from 10:00 am to 12:00 pm**, in the Williams Bay Village Hall Council Room, 250 Williams St., Williams Bay, WI 53191.

Please be advised of the following requirements to appear before the board of review pursuant to Wis. Stats. 70.47:

No person shall be allowed to appear before the board of review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view the property.

After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact or provide information to a member of the board about the person's objection, except at a session of the board.

The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.

Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on

forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the board.

When appearing before the board of review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.

No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Village of Williams Bay has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.

The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other person may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.

No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s. 70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice as to whether the person will ask for the removal of a member of the board of review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Tina Kolls, Village Clerk

Legal Notice (Class I publication)
Publish Thursday, July 25, 2024, Lake
Geneva Regional News
PUB: July 24, 2024 COL-WI-1100093
WNAXLP



VILLAGE OF WILLIAMS BAY

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UNOFFICIAL MINUTES BOARD OF REVIEW 6/3/2024 MEETING

MONDAY, JUNE 3, 2024 AT 6:20 PM

VILLAGE HALL COUNCIL ROOM

250 WILLIAMS STREET

WILLIAMS BAY, WI 53191

I. Call to Order

President Duncan called the meeting to order at 06:20pm.

II. Roll Call

Present: President Bill Duncan, Trustee Lowell Wright, George Vlach, Robert Umans, Jim D'Alessandro, Adam Jaramillo, and Steven Russell

Also Present: Clerk Tina Kolls

III. Announcements

- A. Open Book will be held in-person on Wednesday, July 17, 2024, from 10:00am - Noon at the Village Hall Council Room

President Duncan announced that Open Book will be held in-person on Wednesday July 17, 2024 from 10:00AM to 12:00pm at the Village Hall Council Room.

- B. The Assessment Roll is not completed at this time, and the Board of Review will adjourn until August 6, 2024, from 10:00am - Noon at the Village Hall Council Room.

President Duncan announced that the assessment roll is not completed at this time and that the Board of Review will adjourn until August 6, 2024, from 10:00Am to 12:00pm at the Village Hall Council Room.

IV. Adjournment

The motion to adjourn was initiated by Trustee Umans and seconded by Trustee Wright at 06:21pm. Unanimously carried.

/s/ Tina Kolls, Village Clerk

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

**Board of Review
Affidavit of Training Participation**

County of Walworth, State of Wisconsin

I, Adam Jaramillo (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Williams Bay, Walworth County (your home county).
2. That this affiant is or is not (circle one) a member of the Board of Review of said town/village/city (circle one).
3. That on the 28th day of May, 2024, this affiant met the certified training requirement by:

- ☒ Viewing the 2024 How to Conduct a BOR First Meeting.
- ☐ Attending a BOR training by _____ who has been certified to teach by the Wisconsin Department of Revenue.
- ☒ Providing a completed BOR exam to accompany this affidavit.

Dated this 28th day of May, 2024.

[Signature]
(Your signature)

Subscribed and sworn before me this 28th day of May, 2024.

Jina Koles
City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends _____

NOTES:

- Persons swearing to false information are subject to criminal fines or jail under Wis. Stat. § 946.32, and the Board of Review hearing and deliberations may be found invalid.
- Give to town, village, or city clerk with completed exam to retain on file.

2024 BOR Exam

1. **The Purpose of the Board of Review (BOR) is to:** *(Select all answers that apply)*
- ☒ a. Provide a mechanism for a property taxpayer to contest their property's assessed value.
 - ☒ b. Based on sworn testimony, determine whether to uphold the Assessor's valuation.
 - ☒ c. Review the assessment roll for mistakes, errors, and completeness.
 - ☐ d. Conduct other business when no one attends the first Two Hour Meeting or between hearings.
2. **The BOR's primary duties include:** *(Select all answers that apply)*
- ☒ a. Adjusting assessments when proven incorrect by sworn written or oral testimony.
 - ☒ b. Reviewing the assessment roll for omitted property and double assessments.
 - ☐ c. Giving an objector notice of their appeal rights.
 - ☐ d. Review the preceding year's issued building permits to ensure that the municipal assessor has dealt with them appropriately.
 - ☒ e. Correcting any errors or omissions in assessment roll descriptions or calculations.
 - ☐ f. Review the proceeding year's issued razing permits to ensure the municipal assessor has dealt with them appropriately.
 - ☐ g. Re-doing the work of the municipal assessor.
3. **The Board of Review may vote to split the difference in estimated fair market value between the assessor's valuation and the property owner's valuation.**
- ☐ a. True
 - ☒ b. False
4. **A BOR member who is a partner in a local business with an appealing property owner may vote on the property owner's case before the BOR.**
- ☐ a. True
 - ☒ b. False
5. **The property owner has the burden of proof and therefore testifies first at a BOR Hearing.**
- ☒ a. True
 - ☐ b. False
6. **Which of these statements about the Clerk's BOR Duties are true?** *(Select all answers that apply)*
- ☐ a. Be an automatic member of the BOR.
 - ☒ b. The clerk introduces each case and reads basic information into the record.
 - ☒ c. The clerk swears in all witnesses.
 - ☒ d. The clerk handles all notices.
 - ☒ e. The clerk maintains the BOR meeting recording and minutes.
 - ☐ f. The clerk ensures that each BOR member has their favorite beverage when attending a BOR meeting or hearing.

2024 BOR Exam (Continued)

7. Which of these statements about the Assessor's BOR Duties are correct? (Select all answers that apply)
- a. The Assessor can be a Board of Review member.
 - b. The Assessor advises the BOR on all matters before it.
 - ☒ c. The Assessor must attend the Open Book meeting.
 - ☒ d. The Assessor must attend the two-hour meeting.
 - ☒ e. The Assessor must attend all BOR hearings.
 - ☒ f. The Assessor presents valuation evidence at the BOR hearing for any property assessment objection.
 - g. When all the testimony is over, the Assessor may give advice and pointers to help the Board.
8. Which of these statements about the Assessor's Valuation are correct? (Select the best answer that applies)
- a. The Assessor's property valuation is presumed to be correct and binding on the Board of Review if there is no sworn evidence showing it to be incorrect.
 - b. The Assessor may correct a property assessment during the Open Book.
 - ☒ c. All of the above.
9. Which of these statements about the Chair's BOR Duties are true? (Select all answers that apply)
- ☒ a. The Chair conducts each meeting or hearing in an orderly and legal manner.
 - ☒ b. The Chair should use the "First Meeting Agenda" form to keep the BOR on track.
 - c. The Chair may state their non-factual opinion on any objection case.
 - ☒ d. For each Objection Hearing, the Chair briefly outlines the hearing procedures.
 - ☒ e. At an objection hearing, the Chair should use the "Findings of Fact, Determination, and Decision" form or similar document.
 - f. The Chair shall allow any BOR member to state their non-factual opinion on any objection case.
10. At the BOR hearing, the BOR acts as a quasi-judicial body; in doing so: (Select all answers that apply)
- ☒ a. Board members decide solely on the sworn evidence presented to them.
 - ☒ b. Board proceedings are recorded, and findings of fact and a decision are made, with the objector receiving a notice of determination.
 - c. Board members may discuss upcoming cases with friends and local real estate experts to gather their own information before hearings.
 - d. Board of Review members are permitted to freely discuss the case evidence with each other during a hearing.

2024 BOR Exam (Continued)

11. Are BOR meetings open to the public? *(Select all answers that apply)*
- ☒ a. Yes, BOR meetings are always open to the public.
 - b. Yes, but the BOR may go into a closed session as long as no formal action is introduced, deliberated on, or adopted during the closed session.
 - c. Yes, but the BOR may go into closed session if BOR members need to receive confidential legal advice from the municipal attorney.
12. Property owners are free to contact BOR members before their property tax appeal hearing to explain why they believe the assessor's fair market valuation is wrong.
- a. True
 - ☒ b. False
13. The clerk's notes, written objections, and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings may be discarded after three years.
- a. True
 - ☒ b. False

-- End of BOR Exam --

Remember to attach your completed Exam to your Affidavit of Attendance and give them to your clerk.

**Board of Review
Affidavit of Training Participation**

County of Walworth, State of Wisconsin

I, Tina Kolls (your name), being first duly sworn, do hereby state as follows:

1. That this affiant participated in Board of Review training on behalf of the Town/Village/City of Williams Bay, Walworth County (your home county).
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☒ Viewing the 2024 How to Conduct a BOR First Meeting.

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☒ Providing a completed BOR exam to accompany this affidavit.

Dated this 30th day of May, 2024.

Tina Kolls
(Your signature)

Subscribed and sworn before me this 30th day of May, 2024.

Cynthia Michelle Staneck

City/Town/Village Clerk, Town Chairperson, or Notary Public (circle one)

My commission ends 8-24-2025

CYNTHIA MICHELLE STANEK
Notary Public
State of Wisconsin

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