VILLAGE OF FONTANA ON GENEVA LAKE
WALWORTH COUNTY, WISCONSIN
(Official Minutes)

2006 BOARD OF REVIEW

Thursday, June 29, 2006

Village of Fontana Municipal Clerk Dennis Martin called the 2006 Board of Review to order at 2:03 p.m. in the Village Hall, 175 Valley View Drive, Fontana, Wisconsin.

Board of Review Members present: Roll call vote: Steve Beers, Rick Pappas, President Tom Whowell, Trustee John Bromfield

Board of Review Member absent: Gary Walsh

Also present: Village Attorney Todd Cabelka, Assessor James Danielson, Village Clerk Dennis Martin

General Business

Select Chairperson

Bromfield/Whowell 2nd made a MOTION to elect Steve Beers as the chairman of the 2006 Board of Review, and the MOTION carried without negative vote.

Verify Completion of Mandatory Training Requirement

Martin stated that he, Beers, Whowell, Bromfield and Walsh fulfilled the Mandatory Training Requirement by completing a Board of Review Training Session in 2005. Training certification is on file at the Village Hall.

Discuss Procedures

The Board of Review decided to hold the three hearings for the scheduled objections and to deliberate on the objections at the end of the day.

Receive Assessment Roll and Assessor's Affidavit

Danielson presented the Assessment Roll, and the Affidavit was signed by Martin and Danielson.

Conduct Hearings

Kenneth D. Palmatier, SBS 00037, 1237 S. Lakeshore Drive

Martin had Danielson and Kenneth D. Palmatier raise their right hands and swear that the testimony that they were to present for the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." Danielson stated for the record that the oath he took was with regard to all the hearings that were to be conducted before the Board of Review. Palmatier presented assessment information for four Village of Fontana properties and sales comparison information for three parcels. Palmatier also presented copies of the Residential Sales Comparison Report presented by Assessor Danielson as last year's Board of Review. Palmatier stated that is not equitable that his total assessment is $22,000 more than the neighbor's residence. Danielson presented Residential Sales Comparison Reports for five Village of Fontana parcels. Danielson stated that based on the sales comparisons, he is confident the assessment is proper for the Palmatier parcel. Danielson stated that according to the most recent sales, the parcel actually could be assessed at a higher total amount. After Beers asked Palmatier and Danielson if they had any other evidence to present, he closed the hearing.

Brian D. Porter, SG 00005, 547 North Lakeshore Drive

Martin had attorney David Rasmussen, C.J. Heise and Brian Porter raise their right hands and swear that the testimony that they were to present for the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." Rasmussen stated that his client attended the Open Book

and a land calculation correction resulted in a reduction from the initially set $2.7 million total assessment being reduced to $1.8 million; however, his client still has concerns with regard to the land calculation and the assessment for the value of the residence. According to the measurements taken by Rasmussen and Heise, the total lakefront footage measured 100 feet; however, according to the assessor's records, the footage was calculated to be 130 feet. Following discussion and the measuring of a survey map, it was determined the lakefront footage calculation should be based on 110 feet. Danielson stated that he would stipulate to the lower of land value from the initially determined $1,669,100 down to $1,568,700. Rasmussen stated that as long as the measuring procedure is consistent for valuing the lakefront land, they have no objection; however, there are other issues that he and Heise wanted to present to the Board of Review. Rasmussen presented a deed restriction document that states the parcel owner cannot construct any buildings outside of Lot 7; photographs of the property that depict the restricted lakefront access, the lack of a lake view and the restricted location of the residence, which abuts the North Lakeshore Drive bridge; and two surveys of the parcel. Rasmussen stated that the evidence displays that residence will be difficult to renovate. Also, there is only one parking stall for the residence that can accommodate vehicles that are 19 feet long and shorter and there are 26 steps to walk down 20 feet from the parking stall to the entrance of the residence. Rasmussen stated that it is about 450 feet from the residence to the point of the best view of the lakefront, the soil if very swampy and deed restrictions prevent building on Lot 5. Heise presented a written summary of his opinion of the value of the property. Heise stated that the residence does not have any parking available, the exterior of the building is molding, the foundation is cracking and there is other structural damage to the house. Danielson stated there was 25 percent taken off the initial assessment for the land value because of the site hindrances. Danielson also asked questions with regard to the reconstructing the residence on a different portion of the lot. Porter stated that the residence is really just a guest house that has an excess of not-developable property. Beers closed the hearing when both parties stated that had no further evidence or questions to present.

Chad M. Rudd, SGT 00002, 573 Forest Glen Drive
Martin had Clare Rudd raise her right hand and swear that the testimony that she was to present for the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." Clare Rudd stated that her husband could not get out of work that afternoon so she was going to present their case. The Rudds met with the assessors and an agreement was reached to lower the initial assessment; however, Clare Rudd stated that they still were still seeking more of a reduction. Clare Rudd distributed a comparison of their home to one located at 522 Berwyn Drive. The Rudd's residence was initially assessed at a total $30,000 greater than the comparable property at 522 Berwyn Drive, and the Berwyn Drive residence has a brick exterior compared to the vinyl siding on the Rudd residence. Although the Rudd's residence is nine years younger than the Berwyn Drive comparable residence, the brick exterior building materials as far more expensive than the vinyl siding. Clare Rudd requested further consideration for a greater reduction. Danielson presented some verbal comparisons because he thought he had worked out the Rudd's concerns the previous day and he was not aware they would be appearing for a hearing. Danielson stated that the home at 528 Berwyn Drive recently sold for $270,000 and it was constructed in 1995 and it has a similar style and construction as the Rudd's residence. Danielson stated that the $281,900 assessment he calculated the previous day reflects the fair market value. Beers closed the hearing when both parties stated they had no further evidence or questions to present.

Martin read into the record a letter dated May 12, 2006 from Claude J. Krawczyk, representing Hugh and Joan Plunkett, owners of Tax Parcel No. STFV 00080 at 1056 S. Lakeshore Drive. The letter states: "Enclosed please find an Objection Form for the 2006 Real Property Assessment of the above referenced property. This objection is being field on behalf of our clients, Hugh and Joan Plunkett. We understand that this property was not reassessed in 2006. However, the enclosed Objection Form is being filed at this time to preserve the Plunkett's right to challenge the 2006 assessment following the outcome of the pending review of the 2005 assessment, which is now before the Walworth County Circuit Court in the case, Plunkett v. Board of Review of the Village of Fontana on Geneva Lake; Case No. 05-CV-989."

<u>Bromfield/Whowell 2nd made a MOTION to close the 2006 Board of Review Hearings, and the</u>

MOTION carried without negative vote.

Deliberation on Hearings

Kenneth D. Palmatier, SBS 00037, 1237 S. Lakeshore Drive

President Whowell stated that the recent sales evidence presented during the hearing actually demonstrated that the property may be under-assessed at a total of $328,500, and most certainly a reduction is not warranted. President Whowell stated that because of the value of the lot, the fair market value for the property is about $475,000. Pappas stated that he agreed with Whowell and that the recent sales presented by Danielson as comparables uphold the initial assessment, which was not increased from last year's total assessment.

Whowell/Bromfield 2nd made a MOTION to keep the assessment for the Kenneth D. Palmatier property at 1237 South Lakeshore Drive, Tax Key No. SBS 00037, at $114,500 for the Land, and $214,000 for the Improvements, based on all the evidence presented at the hearing, and the Roll Call Vote followed:

Whowell – Aye
Bromfield - Aye
Beers – Aye
Pappas – Aye
The MOTION carried on a 4-0 vote.

Brian D. Porter, SG 00005, 547 North Lakeshore Drive

President Whowell stated that based on the evidence presented during the hearing that there is justification to lower the assessed land value for the parcel. Bromfield stated that he agreed with Whowell. Beers stated that the evidence indicated that there is an accessibility issue and access to the property off North Lakeshore Drive is adversely impacted by the bridge and the creek that runs along the lot line. Pappas stated that the baseline figure of $9,000 per one foot of lakefront frontage should be used as a starting point and the Board should calculate a reduced assessed land value from that point. Beers stated that by using the formula for the land value in Heise's report, he would recommend a total land assessment of $855,000 for the parcel.

Whowell/Pappas 2nd made a MOTION to set the assessment for the Brian D. Porter property, Tax Key No. SG 00005, 547 North Lakeshore Drive, at $855,000 for the Land, and $100,400 for the Improvements, based on all the evidence presented at the hearing, and the Roll Call Vote followed:

Pappas – Aye
Whowell – Aye
Bromfield – Aye
Beers – Aye
The MOTION carried on a 4-0 vote.

Chad M. Rudd, SGT 00002, 573 Forest Glen Drive

President Whowell stated that based on the evidence presented by Clare Rudd he felt that the total assessment for the Improvements on the parcel should be lowered, even after the assessor agreed to an initial reduction. Beers stated that he agreed with Whowell and the total assessment for the Improvements should be reduced by $7,100 more than it was adjusted by the assessor. Bromfield stated that he would abstain on the vote because he had stepped out of the room for a short period of time during the hearing.

Whowell/Pappas 2nd made a MOTION to set the assessment for the Chad M. Rudd property, Tax Key No. SGT 00002, 573 Forest Glen Drive, at $62,800 for the Land, and $212,000 for the Improvements, based on all the evidence presented at the hearing, and the Roll Call Vote followed:

Whowell – Aye
Bromfield – Abstain
Beers – Aye
Pappas - Aye
The MOTION carried on a 3-0 vote, with Bromfield abstaining and Walsh absent.

The Board of Review directed Martin to prepare and mail out the Notices of Board of Review Determination for the three cases that came before the Board and Beers called for a brief recess at 4:05 pm.

Verify Delivery of Determination Notices
Bromfield/Beers 2nd made a MOTION to put into the official record that the 3 Notices of Board of Review Determination were prepared and mailed out to the property owners by Certified Mail/Return Receipt by Martin on June 29, 2006, and the MOTION carried without negative vote.

Adjournment Sine Die
Bromfield/Whowell 2nd made a MOTION at 4:09 p.m. to adjourn the 2006 Board of Review Sine Die, and the MOTION carried without negative vote.

Minutes prepared by: Dennis L. Martin
Note: These minutes are subject to further editing. Once approved by the Board of Review, the official minutes will be on file at the Village Hall.

APPROVED: _____