

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

2008 BOARD OF REVIEW

**Tuesday, October 7, 2008**

Board of Review Chairman Steve Beers called the 2008 Board of Review to order at 10:01 am in the Village Hall, 175 Valley View Drive, Fontana, Wisconsin.

**Board of Review Members present:** Roll call: Chairman Beers (left at 2:30 PM and returned at 6:19 PM), Pat Kenny (left at 6:00 PM and returned at 6:25 PM), Tom Whowell, Rick Pappas, President Ron Pollitt

**Also present:** Assessor James Danielson, Village Clerk Dennis Martin, Village Attorney Elizabeth Olson

**General Business**

**Discuss Procedures**

The Board of Review decided to hold the hearings for the scheduled objections and to deliberate on the objections at the end of the day or during breaks in the schedule of hearings.

**Receive Assessment Roll and Assessor's Affidavit**

The Assessment Roll and the Affidavit were signed and put into the record by Martin and Danielson prior to the Board of Review hearings conducted September 24, 2008.

**Late Notice of Intent Forms**

Martin stated that Frank Zaviska, the property owner of Tax Parcel No. SCDB 11000034 who was scheduled to appear for a hearing before the Board of Review on September 30, 2008, filed a late Notice of Intent of File Objection form. Zaviska arrived at the Village Hall for his scheduled hearing a few minutes after the Board of Review adjourned on September 30, 2008. According to the Notice of Intent, Zaviska stated he was stuck in traffic in the Chicago area and it delayed his arrival in Fontana.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to accept the late Notice of Intent to File Objection form filed by Frank Zaviska for Tax Key No. SCDB 11000034 and to schedule the hearing for later in the day. The MOTION carried without negative vote.

Martin stated that Pepe Hurtado, the agent for property owner Rick Rosenow and Tax Parcel No. SOP 00025, also filed a late Notice of Intent of File Objection form. The Board of Review members were in consensus that since the Intent Form was filed under the "up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days" that Section B of the form states that petitioners have to provide evidence of extraordinary circumstances for not meeting the filing deadline. The form filed by Hurtado did not state a reason in Section B.

Whowell/Pappas 2<sup>nd</sup> made a MOTION to deny the late Notice of Intent to File Objection form filed by Pepe Hurtado for property owner Rick Rosenow and Tax Parcel No. SOP 00025 and to direct Hurtado to file a second notice with Section B completed. The MOTION carried without negative vote.

Martin stated that William Hession, the property owner of Tax Parcel No. SCO3 00068, filed a late Notice of Intent of File Objection form. Section B of the form states that the petitioner had knee surgery and between recovery time and continuing physical therapy, he could not find the time to meet the filing deadline. The Board of Review members were in consensus that the reason stated in Section B meets the criteria for approving an extraordinary circumstance and the hearing should be scheduled for October 18, 2008.

President Pollitt/Kenny 2<sup>nd</sup> made a MOTION to accept the late Notice of Intent to File Objection form filed by William Hession, property owner of Tax Parcel No. SCO3 00068, and to direct Martin to schedule a hearing before the Board of Review on Saturday, October 18, 2008. The MOTION

carried without negative vote.

### **Conduct Hearings**

#### **Capital Investment Group, LLC, Unit 406 Abbey Resort Condo Hotel, SABB 00406**

Martin had Danielson and Joe Connolly, the agent for the property owners, 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 that day. Connolly presented an exhibit to the Board that included a sales comparison spreadsheet of unit sales from 2005 through 2008. On the Objection Form filed by Connolly, he states that fair market value of the property as of January 1, 2008 is \$145,000, and he purchased the unit in 2005 for \$156,500. The property currently is assessed at a total of \$171,600, with the land assessed at \$1,000 and the improvements assessed at \$170,600. Connolly stated that a more appropriate method to calculate the assessment on the parcel is to take a market income approach instead of the method used by the Village assessor. Connolly stated that a similar unit to the subject unit was purchased in February 2007 for \$145,000. Connolly stated that the February 2007 sale was the only sale of an Abbey Resort Condo Hotel unit in the previous 12 months. Connolly asked why that sale was not included in the sales analysis used by Accurate Assessor for the market revaluation project. Connolly stated that his evidence shows that since 2005 there has been a record drop in sales and in sales prices for Abbey Resort Condo Hotel units. Connolly stated that the February 2007 sale price of \$145,000 is a fair value for the subject parcel given the market conditions and based on a sales approach method of assessment. Connolly stated that sales that took place in 2005 are irrelevant to the fair market value as of January 1, 2008. Connolly stated that the subject unit and the unit that sold for \$145,000 in February 2007 are virtually identical and the property assessments should be equal. Connolly stated that the assessment of the subject property is based on the purchase price. Danielson asked Connolly if Unit 564 is the same as the subject unit. Connolly stated that Unit 564 is on the second level of the hotel, not the first floor and it features a king size bed, not two queen sized beds. Danielson stated that the most recent sale price of Unit 564 is \$156,500. Connolly asked for the property records for the two parcels and for copies of the real estate transfer return documents to be put into the record. Danielson presented a spreadsheet of sales statistics for Abbey Resort Condo Hotel units that occurred in 2005. Danielson stated that the initial assessments of the Abbey Resort Condo Hotel units were calculated based on the sales prices back when they split, and he used the actual sales prices of the subject unit as the starting point for the current assessment. Danielson stated that state statutes dictate that the best evidence market value is the sales price of the property. Danielson stated that the current assessment on the subject unit is a 9 percent increase from the previous assessment. Danielson stated that Connolly makes a good point using a different method to assess the property, but he took into account the fair market value and the resale statistics of the units. Connolly stated that sales factoring from 2005 is not as fair as using an income based approach. Connolly stated that the most appropriate sale to base the valuation of the subject parcel would be the February 2007 sale, not sales statistics that are 18 months old. Connolly stated that he attended an Open Book session and he was informed that the assessor would not lower the total assessment of the subject parcel below the sales price. Connolly stated that the sales price should be wiped out and the assessment should be based on current sales. In response to a question from Pappas, Connolly stated that the subject parcel is located on the first floor. Danielson stated that original sales prices of the units did not fluctuate depending on if they were located on the first or second floor.

#### **Gregory Rossi, 787 Indian Hills Road, SA 271300003**

Martin had Sandra Rossi raise her right hand and swear that the testimony that she was to present as the agent for the property owners at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$499,000. The Objection Form also states that the property was purchased for \$350,000 in June 2002, the property was appraised at a listing price of \$500,000 within the last five years, and there is \$403,900 worth of homeowners insurance on the subject parcel. The property is currently assessed at a total of \$569,300, with the land assessed at \$186,600 and the improvements assessed at \$382,700. Sandra Rossi presented an exhibit that includes three comparable sales of parcels that occurred in 2006 and

2004 and a sales listing from 2008, as well as photographs of the subject property. Sandra Rossi stated that the appraisal of the subject property listed on the Objection Form was prepared last year by John Law at ReMax Realty. Rossi stated that Louise Sheyker, a Realtor at Keefe Real Estate, told her that the subject property currently would be listed between \$525,000 and \$500,000. Rossi stated that the property was purchased six years ago and they have not made any improvements to home. Rossi stated that the subject home is constructed out of cedar shake and it is only 2,341 square feet in total size. Rossi stated that a 2,600-square-foot home located down the street from the subject parcel at 978 Indian Hills Road sold for \$495,000 in September 2008, and that home has three levels. Rossi stated that the parcel at 948 Elm Street sold for \$500,000 in July 2006 and that home has four bedrooms, 2.5 bathrooms and is between 2,500 and 3,000 square feet in total size. Rossi stated that the home on Elm Street was also constructed in 2001 and is in much nicer condition than the subject home. Rossi stated that a 3,500-square-foot home sold in April 2006 for \$556,000 and that home has a lot more square footage than the subject home, and it is in nicer condition because of its newer construction. Danielson asked some questions about the comparable sales presented by the petitioner and presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that the current assessment is a 40.43 percent increase from last year's total assessment of \$405,400.

**Charles C. Palma, 880 Tarrant Drive, SCTH 00007**

Martin had Charles C. Palma raise his right hand and swear that the testimony that he was to present at the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." On the Objection Form the opinion of the fair market value of the property owner as of January 1, 2008 is \$395,000. The Objection Form states that the property was purchased by the petitioner in September 1990 for \$210,000, there is \$334,200 worth of fire insurance on the property, and an appraisal prepared by Jack Lidbetter in September 2008 states the fair market value of the parcel is \$395,000. The property is currently assessed at a total of \$560,900, with the land assessed at \$168,200 and the improvements assessed at \$392,700. Palma presented the appraisal prepared by Lidbetter and stated that the sales used in the appraisal prepared by Lidbetter took place in 2007 and 2008. All three sales were for parcels located right around the subject property and they were sold for \$382,000, \$389,000 and \$331,000. Danielson stated that two of the sales cited in the appraisal prepared by Lidbetter took place in 2008 and the third sale was from August 2007; so Danielson could not use the two comparable sales from 2008 in his sales analysis. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales that occurred prior to January 1, 2008. Danielson stated that taking into account the difference in square footage of the parcels cited in the sales analysis and the subject parcel, the current assessment is in line at \$102.16 per square foot. Danielson stated that the current assessment is a 39.7 percent increase from last year's assessment of \$401,500. Palma stated that all three comparable sales feature homes that are better quality than the subject property and they will never get a sales price for what they paid for constructing the houses.

**Jeffrey and Colleen Smith, 603C Country Club Drive, SCDB 1005020C**

Martin had Jeffrey Smith raise his right hand and swear that the testimony that he was to present at the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." The current assessment of the property totals \$331,900, and the petitioner states on the Objection Form the property owner's opinion of the fair market value of the property as of January 1, 2008 is \$300,000. The Objection Form states that the home was purchased for \$210,000 fully furnished. Smith presented the assessment change notice he received from Accurate Appraisal following the Open Book session, a price analysis listing eight sales from 2007 and one from 2008. Smith stated that although the assessment on the subject property was reduced after the Open Book to the current assessment level, the assessment is still too high. Danielson stated that the petitioner listed four sales in the \$250,000 to \$310,000 range. Danielson stated that he used those sales and increased the assessment of the subject parcel for appreciation. The properties are not located on the golf course. Danielson stated that the current assessment is a 50.86 percent increase from last year's assessment that totaled \$220,000. In response to a question from Pappas, Smith stated that the subject property was purchased three years ago for \$210,000 and the unit was fully furnished.

**Deliberation on Hearing**

**Capital Investment Group, LLC, Unit 406 Abbey Resort Condo Hotel, SABB 00406**

Whowell stated that the petitioner paid \$156,000 for the unit and the only comparable sale in 2007 was for \$145,000. Beers stated that the current market for units at the Abbey Resort Condo Hotel is down. Whowell stated that he would consider approving a motion to reduce the assessment of the subject parcel back down to what the petitioner paid for it in 2005. Pollitt stated that it was too bad that there were not more sales and he feels that the \$145,000 sale, plus some inflation, would more in the ballpark for the current fair market value. Pappas stated that he feels the first floor unit is worth more than the second floor units and that the assessment should not be lowered any more than to what he paid for it in 2005. Pappas stated that he does not agree with the income approach method to evaluate properties. Whowell stated that he could support a motion to reduce the total assessment to what the petitioner paid for it in 2005.

Whowell/Kenny 2<sup>nd</sup> made a MOTION to set the assessment for the Capital Investment Group, LLC, property, Unit 406 Abbey Resort Condo Hotel, Tax Key No. SABB 00406, at \$1,000 for the Land, and \$155,500 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers - Aye

The MOTION carried on a 5-0 vote.

**Conduct Hearing**

**Terry D. Bartowitz, 942 Tarrant Drive, SCTJ 00018**

Martin had Terry D. Bartowitz raise his right hand and swear that the testimony that he was to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The current assessment of the property totals \$727,600, with the land assessed at \$177,700 and the improvements assessed at \$549,900. The petitioner states on the Objection Form the property owner’s opinion of the fair market value of the property as of January 1, 2008 is \$570,000. The Objection Form states that the home was constructed in 2000 for \$320,000, there was an appraisal of the property made within the last five years that calculated the fair market value of the subject parcel at \$393,019, and there is \$350,000 of replacement value on the fire insurance policy for the property. Bartowitz stated that he attempted to sell the subject property in 2006 and 2007 and he did not receive any offers. Bartowitz presented the 2008 Notice of Assessment Change for the property; the market listing for the subject parcel from August 2006; assessment information for the subject parcel from 1999 through 2007; insurance information; a comparable market analysis prepared by Oneida L. Wheeler of Century 21 Skandia Realty that states as of November 2003, the fair market value of the subject parcel is \$430,000; newspaper and Internet articles about the market conditions; and listing prices for the subject parcel and three comparables. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that one of the comparable sales he used in the analysis was for a parcel located on Tarrant Drive that sold in 2007. Danielson stated that there was no view factor added to the land value calculation for the subject parcel and the comparable sales used in the sales analysis were all previous to January 1, 2008 as dictated by the state statutes. Danielson stated that the assessment on the subject parcel comes out to the lower cost per square foot than the comparables used in the Village sales analysis. Bartowitz stated that the first comparable sale is a parcel that features a better view than the subject parcel. Bartowitz stated that in 2006, the subject property was listed for sale for a very long time and there was not one offer received. Bartowitz stated that the evidence he presented demonstrates the current assessment is not fair.

**Deliberation on Hearing**

**Gregory Rossi, 787 Indian Hills Road, SA 271300003**

Pappas stated that the petitioner did not question the land value of the subject parcel. Pappas stated that the assessment for the improvements is in line when considering the cost per square foot or the subject parcel and the cost per square foot of the comparables. Pollitt stated that the current assessment is in line.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Gregory Rossi

property at 787 Indian Hills Road, Tax Key No. SA 271300003, at \$186,600 for the Land, and \$382,700 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

The MOTION carried on a 5-0 vote.

### **Conduct Hearing**

#### **Joseph J. Kujawa, 601A Knollwood Circle, SCDB 1002050A**

Martin had Joseph Kujawa raise his right hand and swear that the testimony that he was to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The current assessment of the property totals \$231,500, with the land assessed at \$83,900 and the improvements assessed at \$147,600. The petitioner states on the Objection Form his opinion of the fair market value of the property as of January 1, 2008 is \$200,000. The Objection Form states that the property was purchased in 2002 for \$115,000, and there is \$200,000 worth of fire insurance on the property. Kujawa presented the notice of corrected assessment he received for the subject parcel and five comparable sales from 2007. Kujawa stated that the condominium units that sold in 2007 all are newer and better units than the subject unit. Kujawa stated that the only improvement he has made to the subject unit is installing new carpeting. Danielson stated that the assessment on the subject parcel was calculated using sales figures from 2005 to 2007, which established a .5 percent a month appreciation factor. Danielson stated that the sales price of the subject unit was adjusted based on the appreciation factor. Danielson stated that the current assessment of \$231,500 is a 50.42 percent increase from the 2007 assessment which totaled \$153,900. Kujawa stated that he would have to put \$50,000 in improvements into the subject unit in order to sell it for the current assessed price. Danielson stated that the average sale price of similar units was \$228,000 and the petitioner states his unit is only worth \$200,000. Danielson stated the difference between the current assessment and the petitioner's claim is that the Village assessment is adjusted for time based on the sales. Kujawa stated that the unit is not located on the golf course and the assessment should be reduced.

**Chairman Beers called for a five-minute recess following the hearing.**

### **Deliberation on Hearings**

#### **Charles C. Palma, 880 Tarrant Drive, SCTH 00007**

Whowell stated that the petitioner presented only three comparables that actually sold. Pappas stated that the petitioner has \$334,200 worth of insurance on the property, and when you add the current assessment for the value of land, the total is close to the current assessment. Pappas stated that the petitioner also put \$200,000 into improvements into the property back in 1994. Whowell stated that the assessments on the properties located on Tarrant Drive are all across the board and it makes it tough to determine the appropriate cost per square foot. Kenny stated that he would find it difficult to vote to change the current assessment. Beers stated that the Board of Review members are only allowed to consider sales that took place in the Village of Fontana. Beers stated that the sale of the parcel at 913 Tarrant Drive was a little of a distressed sale. Pappas stated that the property at 913 Tarrant is assessed at \$190 per square foot, and the subject property is assessed at \$102 per square foot. Pollitt stated that the current assessment ratio of \$102 per square foot is appropriate for the improvements and the value of the land is based on an exact formula.

Pappas/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Charles C. Palma property at 880 Tarrant Drive, Tax Key No. SCTH 00007, at \$168,200 for the Land, and \$392,700 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

Whowell – Aye

The MOTION carried on a 5-0 vote.

**Jeffrey and Colleen Smith, 603C Country Club Drive, SCDB 1005020C**

Pappas stated that the petitioner presented comparable sales evidence that showed an average sales range of \$250,000 to \$310,000 and the subject parcel is assessed at a total of \$331,900. Whowell stated that he would support a motion to reduce the assessment to the \$315,000 range, which would put it in the range of the comparables presented by the petitioner. Beers stated that \$315,000 is more in line for similar units, based on the sales evidence. Pollitt stated that by taking the sales that occurred in 2008 out of the comparable sales figures, the average sale price would be \$317,000 without the extra half year of appreciation, which would be about 3 percent. Pappas stated that according to the evidence presented, the current assessment is too high at \$331,900. Kenny stated that the evidence supports a total assessment of \$324,000. Pappas stated that if the average sales price for the four comparable units totaling \$307,000 is used, and an appreciation factor is added for the final six months of 2007, it would result in a total assessment of \$316,200.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to set the assessment for the Jeffrey and Colleen Smith property at 603C Country Club Drive, Tax Key No. SCDB 1005020C, at \$83,900 for the Land, and \$232,300 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Pollitt – Aye

Beers – Aye

Kenny – Aye

Whowell – Aye

Pappas – Aye

The MOTION carried on a 5-0 vote.

**Terry D. Bartowitz, 942 Tarrant Drive, SCTJ 00018**

Kenny stated that the petitioner listed the property in 2007 and he felt that he could not sell if for the same price as the current assessment. Beers stated that not much evidence was presented and the property was listed at a price that is close to the current assessment. Whowell stated that the petitioner couldn't sell the property and it was listed for two years. Pollitt stated that the petitioner even dropped the listing price to get to \$747,000. Beers stated that the property is not located on the bluff side of Tarrant Drive. Kenny stated that there is a view of the lake from one the comparable sales located on the bluff side of the road. Beers stated that as of the first of the year, the assessment of the subject parcel may be a little too high for the non-bluff side of Tarrant Drive. Pappas stated that the improvement value of the subject property should be reduced to \$497,000 to match the cost per square foot as the comparable property at 915 Tarrant Drive.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to set the assessment for the Terry D. Bartowitz property at 942 Tarrant Drive, Tax Key No. SCTJ 00018, at \$177,700 for the Land, and \$497,000 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Beers – Aye

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

The MOTION carried on a 5-0 vote.

**Joseph J. Kujawa, 601A Knollwood Circle, SCDB 1002050A**

Whowell stated that the petitioner presented evidence that showed the current assessment may a little high at \$231,500 and should be reduced to about \$220,000. Beers stated that the subject unit is older than the comparable sales units and it does have some affect on the sales price. Pollitt stated that the petitioner's estimate that it would cost \$50,000 to renovate the unit may be a little high. Pappas stated that he agrees that the assessment should be adjusted. Pollitt stated that the average sale of the comparables from 2007 is \$228,380, and the 2007 sales were for the more updated units. Pappas asked how much value should be taken off the assessment for the improvements to upgrade the subject unit. Beers stated that about \$10,000 would be a modest price. Kenny stated that he would

have a hard time supporting a motion to reduce the assessment below the \$228,000 average sale price. Kenny stated that he could support a reduction of \$5,000 to \$10,000 for the improvements value because of the old age of the subject unit. Beers stated that he could support taking off \$7,000 from the \$228,000 average sale price of units that sold in 2007.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to set the assessment for the Joseph J. Kujawa property at 601A Knollwood Circle, Tax Key No. SCDB 1002050A , at \$83,900 for the Land, and \$137,100 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers – Aye

The MOTION carried on a 5-0 vote.

### **Late Notice of Intent Form**

Martin stated that Pepe Hurtado, the agent for property owner Rick Rosenow and Tax Parcel No. SOP 00025, filed a second late Notice of Intent of File Objection form. The first form filed by Hurtado did not state a reason in Section B to provide evidence of extraordinary circumstances for not meeting the filing deadline. The second form filed by Hurtado states he was ill and not in contact with the property owner in time to meet the first two filing deadlines.

Whowell/Kenny 2<sup>nd</sup> made a MOTION to accept the late Notice of Intent to File Objection form filed by Pepe Hurtado for property owner Rick Rosenow and Tax Parcel No. SOP 00025, and to direct Martin to schedule a hearing before the Board of Review on Saturday, October 18, 2008. The MOTION carried without negative vote.

### **Conduct Hearing**

#### **Chad M. Rudd, 573 Forest Glen, SGT 00002**

Martin had Clare Rudd raise her right hand and swear that the testimony that she was to present as the agent for the property owners at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$275,000. The Objection Form also states that the property was constructed in February 2005 for \$255,000. The property currently is assessed at \$347,300, with the land assessed at \$79,700 and the improvements assessed at \$267,600. Clare Rudd presented comparable assessment information of a property that sold in February 2008, an assessment of the property at 529 Forest Glen, and current assessment information on the subject parcel. Clare Rudd stated that she is not sure exactly how the assessment was calculated for the subject parcel. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that even though the comparable sale presented by the petitioner is from February 2008, it still shows that the assessment ratio per square foot is close the assessment for the subject parcel. Danielson stated that of the seven sales in the subdivision from 2005 to 2007, there average sales prices equated to an average of \$121 per square foot, and the subject parcel is assessed at \$98 a square foot. Danielson stated that the current total assessment of \$347,300 is a 26.29 percent increase from last year’s assessment of \$275,000.

### **Deliberation on Hearing**

#### **Chad M. Rudd, 573 Forest Glen, SGT 00002**

Pollitt stated that the sales comparables presented by the assessor were more compelling and accurate than the sale presented by the petitioner. Pappas stated that based on the comparables presented by Danielson, he thinks the subject parcel may be assessed to low and it definitely is at the low end in that area.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Chad M. Rudd property at 573 Forest Glen, Tax Key No. SGT 00002, at \$79,700 for the Land, and \$267,600 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor’s initial valuation, and the Roll Call Vote followed:

Pollitt – Aye

Beers – Aye  
Kenny – Aye  
Whowell – Aye  
Pappas – Aye  
The MOTION carried on a 5-0 vote.

**Chairman Beers called for a recess at 1:20 pm until the next petitioner was present for a hearing.**

**Conduct Hearing**

**Dale B. Sandford, 546 Pheasant Ridge Lane, SPHR 00001**

Martin had Dale and Carol Sandford raise their right hands and swear that the testimony that they were to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$500,000. The Objection Form also states that the property was purchased in May 2006 for \$535,000, the property was appraised at \$538,000 in April 2006, and there is \$496,400 worth of fire insurance carried on the property. The property currently is assessed at a total of \$586,500, with the land assessed at \$127,400 and the improvements assessed at \$459,100. Dale Sandford presented a comparison of his purchase of the subject parcel and the \$557,000 sale of the residence at 950 Tarrant Drive in May 2007. Dale Sandford stated that the subject property was purchased at the peak of the real estate sales in 2006. Dale Sandford stated that the land value for the property located across the street has a lower price per square foot than the subject property. Dale Sandford stated that the subject property is being assessed at a higher cost per square foot and the two lots are very similar and located across the street from each other. Danielson presented a comparable sales analysis he prepared for the subject property which lists the sale of the subject property and one comparable sale. Danielson explained the land valuation calculation that is adjusted as lots increase in total size. Danielson stated that the subject parcel was assessed based on the actual purchase price, with an annual adjustment. Danielson stated that the current assessment is a 57.3 percent increase from last year’s assessment. Following discussion, Danielson stated that he would correct the total square footage of the subject parcel. Carol Sandford stated that the comparable sale used by Danielson is a nicer and more upscale residence than the subject residence.

**Deliberation on Hearing**

**Dale B. Sandford, 546 Pheasant Ridge Lane, SPHR 00001**

Beers stated that compared to the neighbor’s parcel, the assessment seems high. Pappas stated that the assessor simply used the 2006 purchase price and adjusted it for the increase in Village total valuation. Pappas stated that if the land valuation remained as determined, the improvement value could be adjusted down to match the neighbor’s cost per square foot and to get to the initial sales price. Pollitt stated that he couldn’t support a motion to set the total assessment any lower than the purchase price.

Pappas/Whowell 2<sup>nd</sup> made a MOTION to set the assessment for the Dale B. Sandford property at 546 Pheasant Ridge Lane, Tax Key No. SPHR 00001 , at \$127,400 for the Land, and \$407,600 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Beers – Aye  
Kenny – Aye  
Whowell – Aye  
Pappas – Aye  
Pollitt – Aye  
The MOTION carried on a 5-0 vote.

**Chairman Beers called for a recess at 2:30 pm until the next petitioner was present for the hearing.**

**Vice Chairman Whowell called the Board of Review back to order at 2:51 pm because Chairman Beers had to leave.**

### **Conduct Hearing**

#### **John C. Tobin Revocable Living Trust, 886 Sauganash Drive, SCO2 00136**

Martin had John C. Tobin raise his right hand and swear that the testimony that he was to present as the agent of the property owners at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$325,000. The Objection Form also states that the property was purchased in 1965 and there is \$350,000 worth of fire insurance carried on the property. The property currently is assessed at a total of \$414,500, with the land assessed at \$123,200 and the improvements assessed at \$291,300. John Tobin stated that the home is constructed on two different basements, and one of the basements leaks and is in bad shape. Tobin presented an estimate that states it would cost \$35,000 to repair the basement. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Tobin stated that the subject property is not worth as much as the comparable sales presented by Danielson because of the basement situation. Danielson stated that the current assessment is a 49.96 percent increase from last year’s assessment. Tobin stated that the assessment should be reduced based on the current condition of the basement. Danielson stated that the comparison he presented all feature older homes very similar to the subject home. Danielson stated that the current assessment was adjusted lower by \$40,000 to \$50,000 after an Open Book session at which Tobin presented the evidence of the damaged basement.

### **Deliberation on Hearing**

#### **John C. Tobin Revocable Living Trust, 886 Sauganash Drive, SCO2 00136**

Whowell stated that the only evidence presented by the petitioner was with regard to the damaged basement, and the assessor already adjusted the total valuation after Open Book to account for the damaged basement. Pollitt stated that the homeowner has \$350,000 worth of fire insurance on the home, and even with the \$35,000 taken off the initial assessment, the parcel is still assessed lower than the insurance level.

Whowell/Pappas 2<sup>nd</sup> made a MOTION to maintain the assessment for the John C. Tobin Revocable Living Trust property at 886 Sauganash Drive, Tax Key No. SCO2 00136, at \$123,200 for the Land, and \$291,300 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor’s initial valuation, and the Roll Call Vote followed:

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

The MOTION carried on a 4-0 vote with Beers absent.

### **Conduct Hearings**

#### **Kirk H. Christensen, 388 Hillcrest Drive, SCO3 00019**

Martin had Mary Anne Gernand raise her right hand and swear that the testimony that she was to present as the agent of the property owners at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” Mary Anne Gernand stated that the property owner did not complete or file an Objection Form, but the information sought on the form is contained in the documents she submitted to the Board of Review. The property currently is assessed at a total of \$540,900, with the land assessed at \$154,900 and the improvements assessed at \$386,000. Gernand stated that the current assessment on the land value of the subject parcel is a 68.4 percent increase from last year, and the total assessment is a 46 percent increase from last year. The documents presented by Gernand includes five 2008 sales comparisons and 20 sales comparisons from 2007. Gernand stated that based on the market conditions that the current total valuation of the subject parcel is excessive and it should be lowered to the low \$400,000 range. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that he only looked at the properties which sold prior to January 1, 2008, as dictated by the state statutes. Danielson stated that the 20 sales presented by Gernand are of properties that are all vastly different. Danielson stated that the three comparable sales cited in his analysis are very similar homes on very similar lots. Danielson stated that the total assessment of the subject parcel is a 46 percent increase over last year’s assessment. In response to a

question from Pappas, Danielson stated that there were 50 sales of parcels in the Country Club Estates subdivision that were included in the Sales Analysis used by Accurate Appraisal for the Market Revaluation project, and the average sales price increase over the assessed value was 65 percent. Danielson stated that he used sales from 2005, 2006 and 2007 to come up with the trending ratio. Gernand stated that if the property owner put the subject parcel up for sale today, he couldn't sell it for the current assessed value of \$540,900. Whowell stated that he wanted to remind Gernand that the assessment is established as of January 1, 2008 and the sales from the previous eight months can't be taken into consideration until next year.

**Par Development, Inc., 192 W. Main Street, STFV 00024**

Martin had Ted Johnson raise his right hand and swear that the testimony that he was to present as the agent of the property owners at the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." The Objection Form filed with the Board of Review states that the petitioner's opinion of the fair market value of the subject property as of January 1, 2008 is \$150,000. The Objection Form also states that the property was purchased in 2006 for \$265,000 and there is \$1 million of general liability insurance carried on the property. The property currently is assessed at a total of \$213,800, with the land assessed at \$213,800 and no value for improvements. Johnson stated that the property was purchased in 2006 for \$265,000 and at that time there was a home on the property. The home was razed and as of January 1, 2008 that lot was vacant. Johnson stated that when the property was purchased, the land was valued at \$142,400, and it has been increased up to \$213,800. Johnson stated that the land should be assessed at \$153,700. Danielson stated that when the parcel was purchased, it did include a home that was razed. Danielson stated that the Wisconsin Department of Revenue regulations state that the purchase could be deemed a straight land sale since it was the purchaser's intent to raze the home and to purchase only land; however, he did adjust the valuation from the initial sales price after the home was razed. Johnson stated that the improvements represented 40 percent of the purchase price in the initial assessment. Danielson stated that the Village assessor had to look at actual sales of vacant land to determine the value of land. Danielson stated that the property was purchased with the intent to raze the home.

**Donald A. Gutowski Trust, 221 High Street, SOP 00036B**

Martin had Donald and Lucille Gutowski raise their right hands and swear that the testimony that they were to present as the agents of the property owners at the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." The Objection Form filed with the Board of Review states that the petitioner's opinion of the fair market value of the subject property as of January 1, 2008 is \$604,000, with the land at \$54,000 and the improvements at \$550,000. The Objection Form also states that the property was purchased in May 2004 for \$500,000 and there is \$393,300 of homeowner's insurance carried on the property. The property currently is assessed at a total of \$698,200, with the land assessed at \$57,100 and the improvements valued at \$641,100. Donald Gutowski presented the initial 2008 Notice of Assessment Change for the subject parcel and the Notice of Assessment Change for the subject parcel following the Open Book; a list of assessed values for three homes on High Street from 2003 through 2007; an appraisal report from April 2004 that states the fair market value of the subject property as \$515,000; and a list of asking prices for properties that are currently for sale. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that the subject parcel was assessed at \$467,100 in 2007, and the current assessment of \$698,200 is a 49.48 percent increase.

**Deliberation on Hearings**

**Kirk H. Christensen, 388 Hillcrest Drive, SCO3 00019**

Whowell stated that the agent for the property owners compared assessments of neighboring parcels, but that should have been done with an assessor at an Open Book session since the Board of Review can only consider comparable sales evidence or certified appraisals at hearings. Whowell stated that the agent also presented sales figures from 2008, which are not admissible as evidence to overturn the assessor's valuation, and some 2007 sales figures. Pappas stated according to the comparable sales presented by Danielson, the value per square foot for the subject parcel is in line. Pappas stated that the 50 sales from 2005 to 2007 that were presented indicated an increase of 55 percent over the assessed values, and the total assessment of the subject parcel has only increased 46 percent.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Kirk H. Christensen property at 388 Hillcrest Drive, Tax Key No. SCO3 00019, at \$154,900 for the Land, and \$386,000 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Kenny – Aye

The MOTION carried on a 4-0 vote with Beers absent.

#### **Par Development, Inc., 192 W. Main Street, STFV 00024**

Whowell stated that the total assessment is based only on the land value since the home on the lot has been razed, and he was not comfortable with the Village of Fontana method of determining the land value. Whowell stated that it was hard to follow Danielson's explanation. Pollitt stated that he also did not follow the method explained by Danielson. Whowell stated that if the land value was worth \$20,000 more than what it was at the time of the purchase, the total valuation could be set at \$162,400, and that would be a good way to establish the total valuation of the parcel as of January 1, 2008. Kenny stated that it was stated that the parcel was purchased for the land, and Pappas stated that he could see both sides of the argument. Pappas stated that he would suggest setting the value by splitting the \$60,000 difference argued by Danielson and the agent for the property owners. Pappas stated by reducing the value of land by \$30,000, it would result in the total valuation being \$183,800.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to set the assessment for the Par Development, Inc., property at 192 W. Main Street, Tax Key No. STFV 00024, at \$183,800 for the Land, with no Improvements value, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Pappas – Aye

Pollitt – Aye

Kenny – Aye

Whowell – Aye

The MOTION carried on a 4-0 vote with Beers absent.

#### **Donald A. Gutowski Trust, 221 High Street, SOP 00036B**

Pappas stated that the petitioner talked about the assessments of the neighboring parcels, but did not present any comparable sales evidence as required by the state statutes. Pappas stated that the comparable sales analysis presented by Danielson demonstrated that the current assessment is right in line. Whowell stated that the current assessment also was adjusted at Open Book.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Donald A. Gutowski Trust property at 221 High Street, Tax Key No. SOP 00036B, at \$57,100 for the Land, and \$641,100 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Pollitt – Aye

Kenny – Aye

Whowell – Aye

Pappas – Aye

The MOTION carried on a 4-0 vote with Beers absent.

#### **Conduct Hearing**

##### **Robert L. Allen, Jr., 936 Tarrant Drive, SCTJ 00019**

Martin had Robert Allen raise his right hand and swear that the testimony that he was to present at the hearing would be "the truth, the whole truth and nothing but the truth, so help you God." Allen did not complete or submit an Objection Form. The current assessment on the property totals \$440,000, with the land assessed at \$162,100 and the improvements assessed at \$277,900. Allen presented property assessment records on the subject parcel and on the property at 913 Tarrant Drive. Allen stated that he would like the Board to set the total assessment on his property to be on average with other Village property assessments. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Allen

stated in response to a question from Pappas that the fair market value of the parcel as of January 1, 2008 would be \$410,000. Danielson stated that the property located across the street from the subject parcel is assessed at a higher cost per square foot than the subject parcel. Danielson stated that the subject parcel was assessed at \$301,900 in 2007, and the current assessment of \$440,000 is a 45.7 percent increase.

### **Deliberation on Hearing**

#### **Robert L. Allen, Jr., 936 Tarrant Drive, SCTJ 00019**

Whowell stated that the petitioner did not present any evidence to overturn the assessment, which was reduced after the Open Book. Whowell stated that the land and the improvements are both assessed lower than the comparable sales presented by Danielson.

President Pollitt/Pappas 2<sup>nd</sup> made a MOTION to maintain the assessment for the Robert L. Allen, Jr. property at 936 Tarrant Drive, Tax Key No. SCTJ 00019, at \$162,100 for the Land, and \$277,900 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

The MOTION carried on a 4-0 vote with Beers absent.

**Vice Chairman Whowell called for a recess until 6:00 pm.**

**Vice Chairman Whowell called the Board of Review back to order at 6:05 pm and Beers and Kenny were absent.**

### **Conduct Hearings**

#### **Frank Moran, 733 Arrowhead Drive, SCO3 00013**

Martin had Frank Moran raise his right hand and swear that the testimony that he was to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$385,000. The Objection Form also states that the property was purchased in 1990 for \$165,000 to \$169,000. The current assessment on the subject parcel totals \$569,500, with the land assessed at \$300,300 and the improvements assessed at \$269,200. Frank Moran stated that there must have been a mistake made by the assessor because the land value of the subject parcel was increased from \$130,300 last year to the current level of \$300,300. Moran stated that there is no view of the lake from the subject parcel and there is a ravine located behind the house. Moran stated that there is no lake access from the parcel either, so the land valuation has been set way too high. Moran stated that when he attended the Open Book session, the assessor reduced the improvements value by \$40,000, but the land value was not changed. Moran stated that the trees on the parcel in very dense and there is no view available of the lake. Moran presented photographs taken from the subject parcel that show a heavily wooded ravine area. Danielson stated that the photographs presented by the petitioner show that there is no view of the lake and he would be inclined to remove the view factor from the land value calculation for the subject parcel. Danielson stated that with the \$170,000 view factor removed from the land value calculation, the land would be assessed at a total of \$130,300. Moran stated that the reduction would put the total assessment of the subject parcel in line with the neighboring parcel. Danielson stated that he would stipulate for the total valuation of the land to be set at \$130,300.

**Chairman Beers returned at 6:19 pm.**

#### **Thomas M. and Ann E. Feeley, 303B Deerpath East, SCDB 601605B**

Martin had Thomas Feeley raise his right hand and swear that the testimony that he was to present as the agent of the property owners at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$315,000. The Objection Form also states that the property was purchased in May 2008 for \$335,000 and there is \$77,500 of fire insurance carried on the property. The property currently is assessed at a total of

\$376,800, with the land assessed at \$83,900 and the improvements valued at \$292,900. Thomas Feeley presented a copy of the Seller's Closing Statement for the subject parcel that indicates the property was purchased for \$335,268 in May 2008. Feeley stated that the subject parcel in an Alpine unit and the current assessment of \$376,800 is not fair. Feeley stated that if the Realtor fee is subtracted from the total sales prices, he actually paid \$335,000 for the unit. Feeley stated that the average sale price for Alpine units was \$305,000 in the sales analysis used by the Village assessor. Danielson asked Feeley how long the subject unit was on the market before he purchased it, and Feeley responded not very long. Danielson stated that he would feel comfortable verifying the sale from the documentation presented by the petitioner and he would recommend reducing the total valuation of the parcel to \$335,000. Feeley stated that he feels he may have paid too much for the property based on the current market, and he would like the Board to consider setting the total assessment at a lower level than the actual sales price.

**Kenny returned at 6:25 pm.**

### **Deliberation on Hearings**

#### **Frank Moran, 733 Arrowhead Drive, SCO3 00013**

Pappas stated that Danielson stipulated to removing the \$170,000 lake view factor from the land value calculation for the subject parcel and that the land should be assessed at a total of \$130,300. Pappas/Whowell 2<sup>nd</sup> made a MOTION to set the assessment for the Frank Moran property at 733 Arrowhead Drive, Tax Key No. SCO3 00013, at \$130,300 for the Land value and \$269,200 for the Improvements value, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

The MOTION carried on a 3-0 vote, with Beers and Kenny not voting because they were absent for the hearing.

#### **Thomas M. and Ann E. Feeley, 303B Deerpath East, SCDB 601605B**

Pappas stated the Danielson stipulated that he would recommend reducing the total valuation of the subject parcel to the actual sales price of \$335,000. Pappas stated that the land value should remain at the currently assessed level, but the improvements value should be reduced to bring the total valuation to \$335,000.

Pappas/President Pollitt 2<sup>nd</sup> made a MOTION to set the assessment for the Thomas M. and Ann E. Feeley property at 303B Deerpath East, Tax Key No. SCDB 601605B, at \$83,900 for the Land value and \$251,100 for the Improvements value, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Pollitt – Aye

Beers – Aye

Whowell – Aye

Pappas – Aye

The MOTION carried on a 4-0 vote, with Kenny not voting because he was absent for the hearing.

**Chairman Beers called for a recess at 6:34 pm until the petitioner was present for the next hearing.**

### **Conduct Hearings**

#### **Frank Zaviska, 934 Duck Pond Road, SCDB 1100034**

Martin had Frank Zaviska raise his right hand and swear that the testimony that he was to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner's opinion of the fair market value of the subject property as of January 1, 2008 is \$375,000. The Objection Form also states that the property was purchased in 2003 for \$258,000 and the subject property was appraised by Keefe Real Estate in May 2008 for \$375,000 to \$389,000. The current assessment on the subject parcel totals \$412,300, with the land assessed at \$83,900 and the improvements assessed at \$328,400. Zaviska presented a comparison of assessments of parcels located in Abbey Springs. Zaviska stated

that the cost per square foot for the value of the improvements of the subject parcel comes out to \$386.81, which seems to be an anomaly. Zaviska asked that the Board of Review to review the assessment and see if it is a mistake. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that the Village records indicate that the subject property totals 1,054 square feet, and the comparison presented by the petitioner calculates the cost per square foot for the subject parcel based on 849 square feet. Danielson stated that he will flag the parcel for a physical inspection next year to determine if the square footage numbers are correct. Zaviska stated that he personally measured the unit and came up with 849 square feet. Danielson stated that he can only record the square footage numbers if the petitioner can supply documentation. Zaviska stated that the subject unit has an irregular shaped kitchen that was hard to measure. Danielson stated that there may have been a discrepancy in the calculations because the assessor is required to measure the units by the exterior of the building, not the interior.

**Robert B. Chanson, 340 Home Avenue, SBV 00027**

Martin had Robert Chanson raise his right hand and swear that the testimony that he was to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$450,000. The Objection Form also states that the property was purchased in 1991 for \$75,000; the property owner added a den to the residence in 1995 for a total cost of \$14,000; an appraisal of the subject parcel in 2004 indicated a fair market value of \$380,000; and the petitioner has \$300,000 worth of fire insurance on the property. The subject parcel is currently assessed at a total of \$526,300, with the land assessed at \$267,000 and the improvements assessed at \$259,300. Chanson presented a comparison of assessments of other parcels in the subdivision and stated that his property improvements are assessed at \$123.47 per square foot. Chanson stated that the subject property features a residence that was constructed as a cottage and remodeled. Chanson stated that the other homes in the subdivision are assessed from \$23 to \$84 per square foot. Chanson stated that there is no view of the lake from the subject parcel and the lot is very steep. Chanson stated that his home is not worth two or three times more than the other houses in the Buena Vista subdivision. Danielson asked Chanson if any of the neighboring homes have sold recently, and Chanson responded no. Danielson stated that the comparable homes presented by the petitioner are in poor to average condition, and his square footage numbers are different than presented by the petitioner. Danielson stated that the subject parcel is assessed at \$105 per square foot, including a finished basement. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. Danielson stated that the current assessment of \$526,300 is a 31.7 percent increase from last year’s assessment of \$399,500. Chanson stated that his parcel is a like an island in the subdivision because of the disparity in assessments and a lower adjustment is warranted.

**Deliberation on Hearings**

**Frank Zaviska, 934 Duck Pond Road, SCDB 1100034**

Beers stated that the petitioner’s square footage numbers did not match the numbers on file with the Village assessor. Pollitt stated that the petitioner did not present any evidence of the square footage, so the Village has to go with what’s on file. Beers stated that the petitioner stated he measured the unit on the interior of the building, not on the exterior and that would account for the difference in numbers. Whowell stated that there was no question with regard to the land value. Pappas stated that he favors the assessment and square footage numbers presented by Danielson. Pollitt stated that by using the comparables numbers and Danielson’s square footage calculations, the current assessment is in line. Pappas stated that the assessment is right in line with all the comparable sales that have occurred in the Abbey Springs subdivision.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Frank Zaviska property at 934 Duck Pond Road, Tax Key No. SCDB 1100034, at \$83,900 for the Land, and \$328,400 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor’s initial valuation, and the Roll Call Vote followed:

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

Whowell – Aye

The MOTION carried on a 5-0 vote.

**Robert B. Chanson, 340 Home Avenue, SBV 00027**

Beers stated that the petitioner felt that the parcel was worth \$450,000 as of January 1, 2008. Pollitt stated that the petitioner did not present any sales evidence, he only compared assessments. Beers stated that the properties the petitioner was comparing the subject residence to are actually all cottages. Kenny stated that the unit in the Buena Vista subdivision all hold their value and all have lake rights. Kenny stated that whenever a unit goes on the market in the subdivision, it sells very quickly. Pappas stated that the subject parcel is assessed at \$105 per square foot, and that's slotted right. Pappas stated that even if other properties in the subdivision are not assessed properly, the assessment on the subject parcel is still fair.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Robert B. Chanson property at 340 Home Avenue, Tax Key No. SBV 00027, at \$267,000 for the Land, and \$259,300 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Pollitt – Aye

Beers – Aye

Kenny – Aye

Whowell – Aye

Pappas – Aye

The MOTION carried on a 5-0 vote.

**Stanley and Melodie Czepiel, 801B Country Club Drive, SCDB 900801B**

The Notice of Intent to File Objection form and the Objection Form for Tax Key No. SCDB 900801B were filed by Stanley K. Czepiel, but nobody appeared for the scheduled hearing.

Whowell/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Stanley and Melodie Czepiel property at 801B Country Club Drive, Tax Key No. SCDB 900801B, at \$83,600 for the Land, and \$149,400 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Beers – Aye

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

The MOTION carried on a 5-0 vote.

**Thomas C. D'Aprile, 652 Aweogon Drive, SIH 00006**

The Notice of Intent to File Objection form and the Objection Form for Tax Key No. SIH 00006 were filed by Thomas D. D'Aprile, but nobody appeared for the scheduled hearing.

Kenny/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Thomas C. D'Aprile property at 652 Aweogon Drive, Tax Key No. SIH 00006, at \$256,700 for the Land, and \$523,400 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Kenny – Aye

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers – Aye

The MOTION carried on a 5-0 vote.

**Patricia A. Rosasco, Unit 3, Building 7 Abbey Ridge Condominiums, SARC 00039**

Patricia A. Rosasco filed a verbal Intent to File Objection for Tax Key No. SARC 00039, but she did not file an Objection Form and nobody appeared for the scheduled hearing.

President Pollitt/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Patricia A.

Rosasco property at Unit 3, Building 7 Abbey Ridge Condominiums, Tax Key No. SARC 00039, at \$140,000 for the Land, and \$331,300 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

The MOTION carried on a 5-0 vote.

### **Conduct Hearing**

#### **Estate of Inger Fischer, 808 Van Slyke Drive, SCO3 00056**

Martin had Shari Rauland Mohr raise her right hand and swear that the testimony that she was to present as the agent of the property owners at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” The Objection Form filed with the Board of Review states that the petitioner’s opinion of the fair market value of the subject property as of January 1, 2008 is \$270,000 to \$275,000. The Objection Form also states that the property was purchased in 1958 for \$25,000 and there is \$225,400 worth of fire insurance carried on the property. The property currently is assessed at a total of \$336,500, with the land assessed at \$95,300 and the improvements valued at \$241,200. Rauland Mohr presented an appraisal prepared in 2007 by Wirth Appraisal Service for the subject parcel that states that fair market value at \$300,000; a price analysis of the subject parcel; and documents delineating five comparable sales. Rauland Mohr stated that the comparable sales she presented are different than the comparables used in the appraisal report prepared by Wirth Appraisal Service. Rauland Mohr stated that relative to the comparables presented for the petitioner, the current assessment should be reduced. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales.

### **Deliberation on Hearing**

#### **Estate of Inger Fischer, 808 Van Slyke Drive, SCO3 00056**

Beers stated that the petitioner stated that the fair market value of the subject parcel as of January 1, 2008 would be \$270,000 to \$275,000. Pappas stated that the current assessment at \$105 per square foot is less than some of the comparable sales presented by Rauland Mohr and less than the three presented by Danielson. Pappas stated that if a 6 percent inflationary ratio was added to the 2007 appraisal value of \$300,000, it would put the current fair market value at \$318,000. Pollitt stated that all of the square footage numbers of the comparable sales were higher per square foot than the subject parcel. Kenny stated that the current assessment is a substantial increase from last year, and there were no improvements made to the property. Pappas stated that it would be appropriate to use a half percentage point per month from the date of the appraisal to come up with a new assessed total of \$318,000. Kenny stated that if the petitioner was able to make it to the Open Book, the assessment probably would have been adjusted to the \$318,000 level.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to set the assessment for the Estate of Inger Fischer property at 808 Van Slyke Drive, Tax Key No. SCO3 00056, at \$95,300 for the Land value and \$222,700 for the Improvements value, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

Whowell – Aye

The MOTION carried on a 5-0 vote.

### **Schedule Adjourned Meeting Date**

Kenny/Whowell 2<sup>nd</sup> made a MOTION to schedule the Adjourned Meeting Date for Saturday, October 18, 2008 beginning at 8:00 am, and to direct Martin to post the Notice of Adjourned Board of Review to Later Date, and the MOTION carried without negative vote.

**Adjournment**

Pappas/Whowell 2<sup>nd</sup> made a MOTION to adjourn at 7:58 pm, 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: \_\_\_\_\_