

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

2008 BOARD OF REVIEW

**Saturday, October 18, 2008**

Board of Review Chairman Steve Beers called the 2008 Board of Review to order at 8:02 am in the Village Hall, 175 Valley View Drive, Fontana, Wisconsin.

**Board of Review Members present:** Roll call: Chairman Beers, Pat Kenny, Tom Whowell, Rick Pappas, President Ron Pollitt

**Also present:** Assessor James Danielson, Village Attorney Rebecca Lyall, Village Clerk Dennis Martin

**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 Jose Barrutia, Jr., the property owner of Tax Parcel No. SCDB 1005030B who had a previous Late Notice of Intent Section B request denied because the Extraordinary Circumstance reason was not completed, filed another Late Notice of Intent form. The Board of Review members were in consensus that petitioner provided evidence of extraordinary circumstances for not meeting the filing deadline on the resubmitted form. Danielson stated that he was prepared to provide evidence at a hearing that day.

Kenny/Whowell 2<sup>nd</sup> made a MOTION to approve the late Notice of Intent to File Objection form filed by Jose Barrutia, Jr. and to hold the hearing when there was a break in the schedule that day. The MOTION carried without negative vote.

**Conduct Hearings**

**William P. Hession, 863 Sauganash Drive, SCO3 00068**

Martin had Danielson and William P. Hession 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. Hession presented photographs of the basement in the subject residence that showed a low-lying ceiling and exposed sewer pipes. Hession stated that there is not a good drain in the basement and there is a seepage problem because the home is 84-years-old. Hession also presented a comparable sale from June 2006 of the property at 210 Waubun Drive. Hession stated that the 1927 cottage style house should be assessed in the \$245,000 to \$250,000 range. On the Objection Form filed by Hession, he states that fair market value of the property as of January 1, 2008 is \$244,800; he purchased the home in 1985 for \$50,500; and there is \$239,500 worth of insurance on the property. The property currently is assessed at a total of \$294,800, with the land assessed at \$85,400 and the improvements assessed at \$209,400. 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. In response to a question from Pappas, Danielson stated that a village assessor toured the subject home three years ago. Hession

stated that with regard to the land valuation, his lot is located high on a hill which adds to the seepage problem. Also, Hession stated that his lot is located near an intersection which detracts from the land value.

**Richard Rosenow, 220 High Street, SOP 00025**

Pepe Hurtado, the agent for the property owner, stated that he did complete an Objection Form, so the Board postponed the hearing until Hurtado completed the form.

**Deliberate on Hearing**

**William P. Hession, 863 Sauganash Drive, SCO3 00068**

Beers stated that the property owner was seeking a \$50,000 reduction in the current assessment. Pollitt stated that he did not see much of a difference in the comparable sales presented at the hearing. Pappas stated that one of the comparable sales presented had a higher cost per square foot than the subject property. Beers stated that the comparables showed that the current assessment is in line.

Kenny/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the William P. Hession property at 863 Sauganash Drive, Tax Key No. SCO3 00068, at \$85,400 for the Land, and \$209,400 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.

**Conduct Hearings**

**Jose Barrutia, Jr., 604B Country Club Drive, SCDB 1005030B**

Martin had Jose Barrutia, Jr. 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 \$300,000. The Objection Form states that the property was purchased for \$145,000 in August 1999. The property is currently assessed at a total of \$377,200, with the land assessed at \$83,900 and the improvements assessed at \$293,300. Barrutia stated that the subject unit is only an Alpine unit, and a townhome in the subdivision was recently purchased for \$370,000. Barrutia stated that his Alpine unit is an older style condominium and it is not in a building located by the golf course. Barrutia stated that Alpine units have sold for \$300,000 to \$325,000, not as high as \$370,000. Danielson asked Barrutia how many square feet comprise an Alpine unit, and Barrutia responded 1,350. Danielson stated that the property record for the subject unit incorrectly shows the unit at 1,450 square feet. Barrutia stated that his unit does not include a garage. Danielson stated that he would stipulate to reduce the assessment by \$39,200 as dictated by the correct square footage of the subject unit.

**Gordon E. Reichard, 131 St. Andrews Trail, SCDB 400131**

Martin had Gordon Reichard 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 \$575,000. The Objection Form states that the property was constructed by the petitioner in 1999 for \$310,000, and there is \$446,000 worth of fire insurance on the property. The property is currently assessed at a total of \$654,700, with the land assessed at \$146,900 and the improvements assessed at \$507,800. Reichard presented assessment comparables, a market listing and a comparable sale from August 2007 of the property at 168 Abbey Springs Drive, and photographs of a fence on the back of the subject parcel lot. Reichard stated that the subject home is constructed in a nontraditional design. Reichard stated that his property is assessed \$124,000 higher than the comparable sale he presented, and the subject home only has 200 more square feet than the comparable. Reichard stated that the fence on the back of the lot is a definite negative that deters from the land value. 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. Danielson stated that the current assessment is a 55.8 percent increase from last year's assessment of the subject parcel. Reichard stated that his home is not a traditional home; it is two-stories-high with an upper loft.

**Richard Rosenow, 220 High Street, SOP 00025**

Martin had Pepe Hurtado raise his right hand and swear that the testimony that he was to present as the agent for the property owner 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 \$580,000. The Objection Form also states that the property was purchased in August 2004 for \$565,000. The property currently is assessed at \$685,100, with the land assessed at \$189,800 and the improvements assessed at \$495,300. Hurtado stated that he is a retired appraiser and the residential appraisal report he prepared for the subject parcel determines a value of \$580,000 using a sales comparison approach and \$590,000 using an income approach. Hurtado stated that the initial reassessed figure for the subject parcel was more than \$1 million, but the mistake was corrected at Open Book and the current assessment was dropped to \$685,100. Hurtado stated that the subject parcel is still over-assessed. Danielson presented a comparable sales analysis he prepared for the subject property which lists the sale of the subject property and one other comparable sale that occurred in May 2007. Danielson stated that the current assessment is only a 21.6 percent increase over the purchase price of the property, and the property was purchased three years ago. The property currently is listed for \$700,000. In response to a question from Whowell, Danielson stated that the property was assessed at \$667,800 in 2007, and the current assessment is a 2.5 percent increase.

**Milena Duric, 638 Ayataia Way, SIH 00056**

Martin had Nicholas Duric raise his right hand and swear that the testimony that he was to present as the agent for the property owner 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 \$830,700, with the land assessed at \$317,100 and the improvements assessed \$513,600. 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 \$600,000. The Objection Form states that the home was purchased in 2004 for \$690,000. Nicholas Duric presented two comparable sales that occurred in 2008. Nicholas Duric stated that the initial reassessment of the subject property came in over \$1 million and it was reduced at Open Book to \$830,700, which it still too high. Duric stated that the assessors had the wrong square footage for the property. Duric stated that the assessment should be lowered because the home does not have a basement and there is no view of the lake from the lot. Beers stated that the comparable sales presented by Duric occurred in 2008, so they cannot be considered. Danielson presented a comparable sales analysis he prepared for the subject property which lists the sale of the subject property and two other comparable sale that occurred prior to January 1, 2008. Danielson stated that the previous assessment on the subject property was \$705,600 and the current assessment is a 17.7 percent increase. Danielson stated that the current assessment is 23.9 percent higher than the initial purchase price and the current assessment seems in line. Nicholas Duric stated that he was concerned that the square footage numbers are correct for the property. Whowell stated that the Board could leave the hearing open for the petitioner to measure the square footage of the home. Beers stated that he would leave the hearing open and the Board will hold off on its deliberation until Duric provided the square footage.

**Gerhard A. Perschke Trust, 925 Tarrant Drive, SCTJ 00006**

Martin had Gerhard Perschke raise his right hand and swear that the testimony that he 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 current assessment of the property totals \$423,600, with the land assessed at \$97,100 and the improvements assessed \$326,500. 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 \$375,000. The Objection Form states that the home was constructed in 1989 for \$175,000. Perschke presented the Notice of Assessment change for the subject property and comparable sales from July 2007 of the home at 279 Pottawatomie Drive, which sold for \$334,000; from August 2007

of the home at 249 Jensen Drive, which sold for \$375,000; and from August 2007 of the home at 913 Tarrant Drive, which sold for \$389,900. Perschke also presented an insurance document that shows the property has \$287,000 in coverage. 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. In response to a question from Beers, Danielson stated that he didn't use the comparable sales presented by the petitioner because they are of homes that are not of the same style as the subject home. Danielson stated that the comparable sales used in the Village sales analysis for the subject property are for homes that are the same style as the subject home.

### **Deliberation on Hearings**

#### **Jose Barrutia, Jr., 604B Country Club Drive, SCDB 1005030B**

Beers stated that Danielson stipulated that the assessment was too high for the unit because of a total square footage error. Pappas stated that the value for the improvements should be reduced by 175 square feet.

Pappas/Whowell 2<sup>nd</sup> made a MOTION to set the assessment for the Jose Barrutia, Jr. property at 604B Country Club Drive, Tax Key No. SCDB 1005030B, at \$83,900 for the Land, and \$254,100 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:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

The MOTION carried on a 5-0 vote.

#### **Richard Rosenow, 220 High Street, SOP 00025**

Whowell stated that there was no evidence presented by the petitioner to adjust the assessment.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Richard Rosenow property at 220 High Street, Tax Key No. SOP 00025, at \$189,800 for the Land, and \$495,300 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:

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

Whowell – Aye

The MOTION carried on a 5-0 vote.

#### **Gordon E. Reichard, 131 St. Andrews Trail, SCDB 400131**

Beers stated that the petitioner said the current assessment is within 10 percent of his estimate of fair market value. Pappas stated that the comparable sales evidence presented by the petitioner supports the current assessment.

Kenny/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Gordon E. Reichard property at 131 St. Andrews Trail, Tax Key No. SCDB 400131, at \$146,900 for the Land, and \$507,800 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.

#### **Gerhard A. Perschke Trust, 925 Tarrant Drive, SCTJ 00006**

Pappas stated that the assessment on the subject parcel is in line with other parcels in the subdivision. Beers stated that the assessor stated the current assessment takes into account the subject home is an average property. Pappas stated that the assessment is currently lower than the other parcels in the subdivision.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Gerhard A. Perschke Trust property at 925 Tarrant Drive, Tax Key No. SCTJ 00006, at \$97,100 for the Land, and \$326,500 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.

### **Conduct Hearing**

#### **James Crowley, 7 Abbey Springs Drive, SCDB 00007**

Martin had James Crowley 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 \$447,600, with the land assessed at \$268,100 and the improvements assessed at \$179,500. 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 \$350,000. The Objection Form states that the home was purchased in 1998 for \$195,000. Crowley presented seven documents that compare the assessments of parcels located in Abbey Springs. Crowley stated that the subject unit is not a nice unit and it is located in a square building that has a pointed top. Crowley stated that the building does not have any character or architectural style. Crowley stated that the homes the Village assessor used in the comparable sales analysis for his property are bigger and nicer houses with amenities. 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. In response to a question from Pappas, Danielson stated that the subject property and the comparable sale property located at 88 Medinah Drive both have value added to the land assessment because they are located on the golf course. Danielson stated that the current assessment of \$447,600 is a 40.1 percent increase over last year's assessment of \$319,500. Crowley stated that property values are going down in the Village and sales are decreasing by 15 to 30 percent.

### **Deliberation on Hearing**

#### **James Crowley, 7 Abbey Springs Drive, SCDB 00007**

Pappas stated that the petitioner presented a lot of assessment figures, but did not present any evidence to support his claim that the assessment should be lowered to \$350,000. The Board members were in consensus that there was no evidence presented to warrant an adjustment to the assessment as determined by the Village assessor.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the James Crowley property at 7 Abbey Springs Drive, Tax Key No. SCDB 00007, at \$268,100 for the Land, and \$179,500 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.

### **Conduct Hearings**

#### **Robert S. Hoff, 773 Aweogon Drive, SIHF 00043A**

Martin had Robert and Joyce Hoff 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 current assessment of the property totals \$208,600, with the land assessed at \$116,000 and the improvements assessed at \$92,600. 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 \$165,000. The Objection Form states that the home was purchased in 2002 for \$119,000. Joyce Hoff stated that in reviewing the comparable sale properties provided by the Village assessor, the total assessment of the subject should be lowered. 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. Danielson stated that the comparable sales properties that he used in the analysis all are properties that have no lake rights or no lake views and they are all similar style. Danielson stated that the subject parcel is actually assessed at a lower cost per square foot than the comparables. Danielson stated that the current assessed of \$208,600 is a 49.2 percent increase over last year’s assessment of \$139,800.

**Michael J. Condron, 431 Harvard Avenue, Unit 9 Fontana Club Condominium, SFC 00009**

Martin had Michael Condron, CJ Heise and Ted Johnson 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 current assessment of the property totals \$962,700, with the land assessed at \$320,000 and the improvements assessed at \$642,700. 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 \$575,000. The Objection Form states that the home was purchased in June 2005 for \$1,124,000, but the sale included personal property; and that the property is inequitably assessed compared to the market and the neighborhood. Ted Johnson distributed an exhibit titled “Fontana Valuation Inequity 2008” which lists assessments and photographs of properties located in the same neighborhood as the subject parcel. Johnson stated that according to the assessment information that he presented, to be similar to the assessment of the neighboring parcels, the subject parcel’s assessment should be lowered to \$575,000. Condron state that he purchased the property three years ago and it included a piano and furniture. Condron stated that the neighboring parcels are assessed at less than half of his property. CJ Heise presented a “comparable sales” of a Linn Township property that sold for \$1,050,000 in June 2005; a Lake Geneva property that sold for \$855,000 in April 2005; a Linn Township property that sold for \$855,000 in September 2005; and a Linn Township property that sold for \$937,500 in May 2005. Danielson stated that he wanted to point out that comparable Fontana properties presented by the petitioner were not sales, they were all current assessments. In response to a question from Beers, Heise stated that the comparable sales he presented are all properties that are located on Geneva Lake, but none are located in the Village of Fontana. Danielson presented a comparable sales analysis he prepared for the subject property which lists the sale of the subject property and two other comparable sales that occurred in the Village 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. In response to a question from Beers, Danielson stated that the initially determined reassessed value of the subject parcel was lowered after Open Book to account for the personal property included in the purchase of the subject property. Danielson stated that he also took into account that the petitioner may have over-paid for the property. Danielson stated that the best evidence of fair market value according to the state is an arm’s length sale of comparable property or like sales, not assessments. Danielson stated that he believes the subject property is assessed equitably. Beers asked Heise if the sales comparables he presented were presented to support the petitioner’s claim that the subject property should be assessed at \$575,000. Heise stated that the comparables he presented demonstrate that the petitioner purchased the subject property for a price that was higher than the current market dictated. Condron stated that he over-paid for the property and the current assessment is not equitable.

**Marilyn Galik, Lot 24, Unit 2 Country Club Estates, SCO2 00021**

**M. Bruce Wilkinson, Lot 49, Unit 2 Country Club Estates, SCO2 00046**

Martin had Bruce and Kathi Wilkinson 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.” Bruce Wilkinson stated that they were going to present evidence for the Board of Review to consider both parcels during the one hearing because there are global issues concerning both undeveloped lots. Bruce Wilkinson stated that he and Kathi Wilkinson were acting as the agent for the property owned by Marilyn Galik, Tax Key No. SCO2 00021. The current assessment of the Galik property, Tax Key No. SCO2 00021, totals \$87,200 for the land. The petitioner states on the Objection Form for SCO2 00021 that the property owner’s opinion of the fair market value of the property as of January 1, 2008 is zero, and the property was given to Marilyn Galik as a gift. The current assessment of the Wilkinson parcel, Tax Key No. SCO2 00046, totals \$73,300 for the land. The petitioner states on the Objection Form for SCO2 00046 that the property owner’s opinion of the fair market value of the property as of January 1, 2008 is zero, and the property was purchased in April 2003 for \$72,000. Bruce Wilkinson stated that the two lots are worthless because of an administrative taking of the property by the Village. Bruce Wilkinson stated that he has unsuccessfully attempted to obtain building permits for the two lots. Bruce Wilkinson presented an exhibit that includes letters written to him from the Village building inspector/zoning administrator and from the Village attorney, a letter written from the Village engineer to Village of Fontana Director of Public Works Craig Workman, a letter written to him from Giles Engineering Associates, Inc., and an agenda of a special closed session joint meeting of the Village Board and Plan Commission. Bruce Wilkinson stated that the infiltration of drainage water on the two lots has caused issues with his attempt to obtain building permits to construct residences on the lots. Bruce Wilkinson stated that in November 2007, the Village denied the “buildability” of the lots and that constitutes administrative taking of the property. Bruce Wilkinson stated that they are now facing another issue, but the permit was denied for drainage issues. Kathi Wilkinson stated that the two lots were purchased together; one of the lots was going to be used for the construction of a home for she and her husband and the other lot was going to be used for the construction of a home for her mother, Marilyn Galik. Bruce Wilkinson stated that the two lots feature a depression that fills with water and they could by right fill the lots. Bruce Wilkinson stated that water is dumped on the lots from the subdivision streets and adjacent properties. Danielson stated that as far as the valuation of the two lots, it comes down to if the lots are buildable or not. Danielson stated that it is his understanding that building permits have not been denied for the lots, that the approval process is still ongoing and that the lots are buildable. In response to a question from Whowell, Village Attorney Rebecca Lyall stated that the Board of Review has no connection to the issue of the building permit applications or the claims filed against the Village by the petitioners. Lyall stated that the Board of Review should only address the issue of the assessment of the two parcels and whether the assessed value is appropriate as of January 1, 2008. Lyall stated that Village of Fontana Assistant Zoning Administrator Bridget McCarthy could be sworn in to present testimony on whether the subject lots are buildable according to the Municipal Code. Martin then had Bridget McCarthy raise her right hand and swear that the testimony that she was to present at the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” McCarthy stated that according to the Municipal Code, both lots are buildable. McCarthy stated that Section 18-30 of the code governs many options that are available to deal with drainage issues. Bruce Wilkinson stated the he wanted it put on record that McCarthy testified that the lots are buildable. Bruce Wilkinson stated that it was the first time the Village of Fontana has said the lots are buildable and he has been trying for 30 months to change the village attorney’s statement that they are not buildable lots. Bruce Wilkinson stated that every time they submit a new plan, they get another reason why the project is delayed. Pappas asked Danielson that if a lot is not buildable, how is its assessed value determined. Danielson stated that the land value formula would be calculated, and then 90 percent of the value would be dropped. Danielson stated that when the property was purchased, the two lots were combined and since have been separated.

**Milena Duric, 638 Ayataia Way, SIH 00056**

Beers reminded Nicholas Duric that he was under oath. Nicholas Duric stated that he measured the residence and his calculations came to 2,500 to 2,600 total square feet. After discussion, it was determined that the total square footage of the residence is 2,766 square feet.

**Deliberation on Hearings**

**Milena Duric, 638 Ayataia Way, SIH 00056**

Pappas stated that even with the total square footage of the unit reduced to 2,766, the current

assessment is in line with the comparables. Pappas stated that based on the purchase price of the parcel, he would recommend maintaining the assessment as determined by the Village assessor. Kenny stated that the initially determined reassessed value was reduced at Open Book and the current assessment is in line.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Milena Duric property at 638 Ayataia Way, Tax Key No. SIH 00056, at \$317,100 for the Land, and \$513,600 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:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

Beers – Aye

Kenny – Aye

The MOTION carried on a 5-0 vote.

**Michael J. Condron, 431 Harvard Avenue, Unit 9 Fontana Club Condominium, SFC 00009**

Pappas stated that the subject parcel was assessed at \$962,700 and the purchase of the subject parcel was one of the sales used by the state to increase the total valuation of the Village. Pollitt stated that he should abstain from the deliberation because he owns one of the properties used in the petitioner's comparison of assessments. Beers stated that the petitioner did not present any acceptable evidence, he only presented assessment information.

Kenny/Pappas 2<sup>nd</sup> made a MOTION to maintain the assessment for the Michael J. Condron property at 431 Harvard Avenue, Unit 9 Fontana Club Condominium, Tax Key No. SFC 00009, at \$320,000 for the Land, and \$642,700 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 – Abstain

Beers – Aye

Kenny – Aye

Whowell – Aye

The MOTION carried on a 4-0 vote.

**Robert S. Hoff, 773 Aweogon Drive, SIHF 00043A**

Pappas stated that the subject property is assessed at less per square foot than the average comparable presented. Pappas stated that there was not much other evidence presented at the hearing to warrant a reduction in the assessment.

Whowell/President Pollitt 2<sup>nd</sup> made a MOTION to maintain the assessment for the Robert S. Hoff property at 773 Aweogon Drive, Tax Key No. SIHF 00043A, at \$116,000 for the Land, and \$92,600 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.

**Marilyn Galik, Lot 24, Unit 2 Country Club Estates, SCO2 00021**

**M. Bruce Wilkinson, Lot 49, Unit 2 Country Club Estates, SCO2 00046**

Kenny stated that the Board of Review has to just look at the value of the land and not at anything with regard to the building permit process. Kenny stated that the lots are buildable according to the Village building and zoning department. Pappas stated that there was no evidence presented that demonstrated that the lots were not buildable as of January 1, 2008. Pollitt stated that if both lots were purchased for \$72,000 it would make them worth \$36,000 each. Pappas stated that when the lots were purchased, they were purchased as one lot, and there are now two separate buildable lots which are worth more. Pollitt stated that vacant lots are selling for \$125,000 to \$150,000. Kenny

stated that there is a view of the subdivision golf course from the lots.

Pappas/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Marilyn Galik property at Lot 24, Unit 2 Country Club Estates, Tax Key No., SCO2 00021, at \$87,200 for the Land, 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.

Kenny/Beers 2<sup>nd</sup> made a MOTION to maintain the assessment for the M. Bruce Wilkinson property at Lot 49, Unit 2 Country Club Estates, Tax Key No. SCO2 00046, at \$73,300 for the Land, 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.

**Milan G. Weber, 516C Abbey Springs Drive, SCDB 200014C**

There was no Objection Form filed by the petitioner and nobody appeared for the scheduled hearing, so Attorney Lyall advised the Board of Review to take no action on Notice of Intent to File Objection with Board of Review form filed September 22, 2008 by Milan Weber.

**Schedule Adjourned Meeting Date**

Pappas/Kenny 2<sup>nd</sup> made a MOTION to schedule the Adjourned Meeting Date for Monday, October 27, 2008 beginning at 5:00 pm, and to direct Martin to post the Notice of Adjourned Board of Review to Later Date, and the MOTION carried without negative vote.

**Adjournment**

Kenny/Whowell 2<sup>nd</sup> made a MOTION to adjourn at 12:16 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: \_\_\_\_\_