

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

2009 BOARD OF REVIEW

**Monday, August 17, 2009**

Board of Review Chairman Steve Beers called the 2009 Board of Review to order at 2:00 pm in the Village Hall, 175 Valley View Drive, Fontana, Wisconsin.

**Board of Review Members present:** Roll call vote: Steve Beers, Trustee Patrick Kenny, Tom Whowell, President Arvid Petersen, Rick Pappas

**Also present:** Village 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 hearings.

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

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

**Conduct Hearing**

**Patrick J. Kehoe, 721 Adahi Way, SIH 00084**

Martin had Danielson and property owner Patrick Kehoe 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." Kehoe stated that after the residence was constructed in January 2008, the initial assessment on the property was \$506,100. Kehoe stated that the assessment was initially increased this year to \$590,000, but it was reduced to the current \$549,300 following Open Book. Kehoe stated that he compared the current assessment with the assessment of other properties located in the area, and one home in particular that is assessed at a lower level is a larger residence on a bigger lot. Kehoe stated that his property should not be assessed at a higher level. As well as assessment comparison documents, Kehoe presented an appraisal report that states the value of the subject property was \$535,000 as of May 4, 2007. On the Objection Form filed by Kehoe, he states that fair market value of the property as of January 1, 2009 as \$499,000, and that he carries \$436,700 in home owner's insurance on the property. 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 difference in the assessment of the subject property and the assessment of the comparison parcel pointed out by Kehoe is that the comparison property is an older home and the residence has less square footage than the subject property, which has a finished basement. Danielson stated that the land value is based on the sliding scale for Indian Hills Subdivision properties and it takes into account the subject parcel's proximity to Indian Hills Road and distance from the lake. Danielson stated that the improvement assessment is at \$121 per square foot, which seems fair and equitable compared to residences he cited in the sales analysis. Danielson stated that the comparison sales he presented in the report are all residences that were constructed between 2005 and 2008. Danielson stated that the current assessment is within 3 percent of the bank appraisal presented by Kehoe, and the current improvements assessment is 5 percent lower than the initial construction cost. Danielson stated that the current assessment seems in line. Kehoe stated that he does not think he could sell the subject property for the current assessed value.

**Deliberation on Hearing**

**Patrick J. Kehoe, 721 Adahi Way, SIH 00084**

Kenny stated that the total assessment on the property is within \$14,300 of the appraisal presented by the petitioner. Pappas stated that there is no question that the current improvement assessment is

in line considering the sales analysis presented by Danielson, and the land value is determined by the total acreage on a sliding scale that has been established for each subdivision in the village.

Whowell/Kenny 2<sup>nd</sup> made a MOTION to maintain the assessment for the Patrick J. Kehoe property at 721 Adahi Way, Tax Key No. SIH 00084, at \$214,600 for the Land, and \$334,700 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:

Kenny – Aye

Whowell – Aye

Pappas – Aye

Petersen – Aye

Beers – Aye

The MOTION carried on a 5-0 vote.

There were no other Objection Forms filed during the two-hour meeting. There were seven other Notices of Intent to File Objection Forms filed that were withdrawn by the petitioners.

#### **Verify Delivery of Determination Notices**

Martin stated that he prepared a Notice of Board of Review Determination for Patrick Kehoe and mailed it to him via certified delivery, and he also transmitted him a copy via email.

President Petersen/Kenny 2<sup>nd</sup> made a MOTION to verify that the Notice of Board of Review Determination has been delivered to Patrick Kehoe, and the MOTION carried without negative vote.

#### **Adjourn Sine Die**

Pappas/Whowell 2<sup>nd</sup> made a MOTION to adjourn the 2009 Board of Review Sine Die at 4:01 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: \_\_\_\_\_