

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

2011 BOARD OF REVIEW  
Thursday, September 29, 2011

Board of Review Chairman Steve Beers called the 2011 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: Chairman Beers, Tom Whowell, Rick Pappas, Trustee Patrick Kenny, Village President Arvid Petersen

**Also present:** Village Assessor James Danielson, Paul Fitzpatrick, Sue Geye, Carol Lobdell, Village Clerk Dennis Martin, Village Attorney Elizabeth Olson, Mark and Royce Robinson

**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.

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

The Assessment Roll and the Affidavit were signed and put into the record by Martin and Danielson.

**Conduct Hearings**

**Carol Lobdell, 839 Tarrant Drive, STFV 00150C**

Martin had Village Assessor James Danielson and Carol Lobdell 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. Lobdell presented a \$355,000 sale of the property located at 1022 Tarrant Drive that occurred on November 30, 2010. Lobdell stated that the property at 1022 Tarrant Drive was assessed at \$649,000 when it sold for \$355,000. Lobdell also presented three sales that took place in 2011 that were all for prices at considerably lower than the current assessed values. On the Objection Form filed by Lobdell, she states that fair market value of the property as of January 1, 2011 is \$350,000. The land is currently assessed at \$188,200, the Improvement value is \$247,100, and the total assessment is \$435,300. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales. 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 with the improvement value at \$105.06 per square feet. Danielson stated that the comparable sales he cited in his report took place in 2010, and the sales cited by the petitioner are from 2011 and not yet admissible. Danielson stated that the land values are calculated in a consistent basis in the subdivision and the big difference between the total assessed value of the subject parcel and the comparables is the size of the subject lot at 1.428 acres. In response to a question, Danielson stated that the current assessment of the subject parcel represents a 6 percent reduction from the 2010 assessment.

Beers stated that since neither of the other two petitioners had arrived at the hearing, the Board could deliberate on the Lobdell objection. Danielson left the meeting room during the deliberation.

**Deliberation on Hearing**

**Carol Lobdell, 839 Tarrant Drive, STFV 00150C**

Beers stated that the parcel is currently assessed at \$435,300 and the petitioner states it should be \$350,000. Whowell stated that although three comparable sales presented by the petitioner are very low compared to their current assessed values, they took place in 2011 and cannot yet be considered. Pappas stated that the petitioner did not present a lot of other evidence; however, the property was purchased in 1967 and the residence is getting quite old. Beers stated that the residence is in about

the same condition as the comparable sale property located at 947 Juneau Drive, which has an improvement assessment calculated at \$89.03 per square feet. Following further discussion, the Board members reached a consensus that the subject parcel residence improvement value should also be set at \$89.03 per square foot, which would merit a total reduction of \$37,800 on the improvement value of the parcel.

Whowell/President Petersen 2<sup>nd</sup> made a MOTION to set the assessment for the Carol Lobdell property at 839 Tarrant Drive, Tax Key No. STFV 00150C, at \$188,200 for the Land, and \$209,300 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:

Beers – Aye

Petersen - Aye

Whowell – Aye

Kenny – Aye

Pappas – Aye

The MOTION carried on a 5-0 vote.

### **Conduct Hearings**

#### **Timothy Labrecque, Paul D. Fitzpatrick, 914 Tarrant Drive, SCTJ 00021**

Martin had Paul Fitzpatrick raise his right hands 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 \$312,900, with the land assessed at \$121,000 and the improvements assessed \$191,900. The Objection Form states the property owner’s opinion of the fair market value of the property as of January 1, 2011 is \$260,000. The Objection Form states that the property was purchased in June 2008 for \$382,000. Fitzpatrick presented a plat of survey of the subject lot and images that depict storm water runoff damage. Fitzpatrick stated that when the property was purchased, the stormwater runoff problems were not disclosed. Fitzpatrick stated that he recently learned that the property was located in one of the “Hot Spots” that are identified in the Village of Fontana Storm Water Management Plan that was prepared in September 2009 when the Village Board was considering the establishment of a Storm Water Utility District. Fitzpatrick stated that based on the price of a vacant lot that sold on Hillcrest Drive in May 2010, the land for the subject parcel should be assessed at \$80,000 and the improvement value should be assessed at \$180,000, for a total assessment of \$260,000. Danielson asked the petitioner if he was aware of the stormwater runoff problems when the property was purchased in 2008, and Fitzpatrick stated that he was not notified of the problems. Danielson stated that when the stormwater concerns were brought up by Fitzpatrick during the Open Book period, the land assessment was reduced to the current level to reflect the stormwater runoff problems. Danielson stated that the current assessment represents a 20 percent reduction from the purchase price. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and three comparable sales, and stated that the current assessment is in line. Fitzpatrick stated that it is his opinion that the reduction made at Open Book was not enough to reflect the stormwater runoff concerns.

#### **Mark A. Robinson, Royce Robinson, 250 Dade Road, STFV 00016**

Martin had Mark and Royce Robinson 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 \$398,700, with the land assessed at \$202,200 and the improvements assessed at \$196,500. The petitioner states on the Objection Form the property owner’s opinion of the fair market value of the property as of January 1, 2011 is \$281,419. The Objection Form states that the parcel was purchased in July 2005 for \$280,000. Mark Robinson stated that the residence is just a small cottage located on a hill and it has a shared driveway with their property at 218 Dade Road. Mark Robinson presented a spreadsheet with assessment information on eight other properties in the Village. Mark Robinson stated that the building envelope on the lot is very limited and there is no view of the lake. Danielson presented a comparable sales analysis he prepared for the subject property which lists the subject property and two comparable sales, and stated that the total assessment of the subject parcel has been reduced twice. Danielson stated that there was a 10 percent reduction in the assessment for the market revaluation and another 10 percent reduction for the grade and location factors mentioned by Mark Robinson, and the current assessment is equitable. Danielson stated that there is a not a view factor added to the land

assessment. Danielson stated that the subject property is about 2 acres in total size, which is driving the total assessed value. Royce Robinson stated that the parcel is a unique property and the one-bedroom cottage is as large of a structure that can fit on the lot. Royce Robinson stated that the lot is land locked from Highway 67 and a stand alone single-bedroom home is all that will fit on the lot.

**Deliberation on Hearings**

**Timothy Labrecque, Paul D. Fitzpatrick, 914 Tarrant Drive, SCTJ 00021**

Beers stated that the subject parcel was assessed at \$312,900 and the petitioner presented a plat of survey of the subject lot and images that depict storm water runoff damage. Petersen stated that the assessor already provided a reduction for the stormwater runoff concerns, which will not be an issue following the planning and completion of pending village projects. Pappas stated that the vacant land sale cited by Danielson has the land value for the subject parcel on the lower tier and an adjustment already has been made for the stormwater runoff concerns.

Pappas/Petersen 2<sup>nd</sup> made a MOTION to affirm the initial assessment for the Timothy Labrecque and Paul D. Fitzpatrick property at 914 Tarrant Drive, Tax Key No. SCTJ 00021, at \$121,000 for the Land, and \$191,900 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the initial valuation, and the Roll Call Vote followed:

Petersen - Aye

Whowell - Aye

Kenny - Aye

Pappas - Aye

Beers - Aye

The MOTION carried on a 5-0 vote.

**Mark A. Robinson, Royce Robinson, 250 Dade Road, STFV 00016**

Whowell stated that the petitioners have a nice lot and the initial assessment has been adjusted for the lot grade concerns and the lack of a view. Pappas stated that Danielson testified that a view factor has never been placed on the land value of the lot.

Kenny/Pappas 2<sup>nd</sup> made a MOTION to affirm the initial assessment for the Mark A. and Royce Robinson property at 250 Dade Road, Tax Key No. STFV 00016, at \$202,200 for the Land, and \$196,500 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the initial valuation, and the Roll Call Vote followed:

Whowell - Aye

Kenny - Aye

Pappas - Aye

Beers - Aye

Petersen - Aye

The MOTION carried on a 5-0 vote.

**Verify Delivery of Determination Notices**

Martin stated that he prepared the three Notices of Board of Review Determination for the petitioners and he mailed them out via certified delivery.

Whowell/Kenny 2<sup>nd</sup> made a MOTION to verify that the Notice of Board of Review Determinations were prepared and mailed on September 29, 2011, and the MOTION carried without negative vote.

**Adjourn Sine Die**

Whowell/Kenny 2<sup>nd</sup> made a MOTION to adjourn the 2011 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: \_\_\_\_\_