

## **BOARD OF REVIEW**

Wednesday, September 26, 2007 – 9:00 a.m.

PRESENT: Messrs. Benz, Rice, Schilling -3

ALSO Ms. Aldana, Asst. City Atty./Personnel Admin.; Mr. Miner, Assessor; Ms. Ledesma, City  
PRESENT: Clerk; Mr. Lenski, Deputy Assessor

Mr. Schilling in the Chair

### **Assessment Roll**

Mr. Miner presented the completed assessment roll, confirming that it includes changes made during the open book period and any previously omitted property. Statements of Omitted Property Roll for the Year 2007 and Corrections of Errors by Assessors for 2007 were submitted. Mr. Miner confirmed that he has signed a sworn statement that the assessment roll is complete. The Chair accepted the assessment roll on behalf of the Board.

### **Requests for Late Filing**

Ronald Herget, 2610 Wauwatosa Avenue, stated that when he filled out a request for property review in the Assessor's office, he assumed they knew he was objecting. He was unaware that a separate form is needed to appear before the Board of Review. The Chair noted that there were instructions about procedures on the back of last year's reassessment notice and there is also information online. Mr. Herget said that he had a fire and wasn't sure that the information was ever received. He does not have a computer. By unanimous consensus, the Board found that Mr. Herget did not show good cause for failing to meet the filing deadline and ruled that they would not accept a late objection.

Walter Harsch, 11105 W. Ruby Avenue, explained that he had been awaiting a private appraisal that he received a couple of days ago and had not filed an Objection or Notice of Intent. Mr. Benz commented that the city provided notice of the need to file a timely objection. The Board found that Mr. Harsch had not shown good cause for failing to meet the filing deadline and ruled that they would not accept a late objection. The Chair advised Mr. Harsch to talk to the Assessor's office about the appraisal he just received so that they can determine if an adjustment is warranted. If not, he was advised to consider filing an objection next year.

### **Scheduling**

Ms. Aldana reported that she spoke with Atty. Margaret Derus, Reinhart Boerner Van Deuren, S.C., present representing San Camillo, Inc., 10200 W. Blue Mound Road; St. Camillus Health System, Inc., 10101 W. Wisconsin Avenue; The Lutheran Home, Inc., 7500 W. North Avenue; and Harwood Place, Inc., 8220 Harwood Avenue, regarding a potential conflict. Ms. Derus confirmed that Ms. Aldana's representation of the Board of Review would not create any conflict if, at a later point, she represents the Assessor's office, assuming that discussion today will be limited to scheduling issues.

Ms. Aldana reported that she posed a similar question to Atty. Kristina Somers, Reinhart, Boerner Van Deuren, S.C., present representing Wheaton Franciscan Healthcare for the St. Joseph Outpatient Center, 201 N. Mayfair Road (2 parcels) and The Heart Hospital, 10000 W. Blue Mound Road. Ms. Somers

indicated that she also has no objection if discussion is limited to scheduling issues. She noted that, based on ongoing discussions, there is a possibility that they may stipulate out of Board of Review proceedings on the properties.

Determination of Board availability and hearing dates ensued.

**378-0286-02**  
**458 N. 116th Street**

City Clerk Ledesma swore in property owner Mira Spalatin and Mr. Lenski and Ms. Chabron from the Assessor's office.

The assessor's valuation as of January 1, 2007:	Land	\$ 33,600
	Improvements	<u>\$177,700</u>
	Total	\$211,300

The estimated fair market value is \$213,400.

Ms. Spalatin stated she felt the fair market value is \$211,000. She opined the assessor's value is not comparable to value placed on the nearly-identical property behind hers. Her neighbor's estimated fair market value is \$198,000. The neighbor has a newer garage and a full recreation room. She has been paying more than her share of taxes for the past two years based upon the higher valuation.

The Chair pointed out that the property owner appears to be in agreement with the assessor's valuation and the 2007 tax bill will be based upon that valuation. The 2006 assessed value on the property had been \$244,800 and was reduced to the present value, \$211,300.

The following exhibits were presented and entered into the record:

Exhibit 1      Objection form and attachments

Ms. Chabron stated that she inspected the property after Ms. Spalatin requested a review on January 11, 2007, and adjusted the value based upon that inspection.

Following testimony and discussion, the Chair polled each Board member for comments. Mr. Rice observed that the property owner has already been successful in receiving a reduction based upon the January inspection. Mr. Benz noted that the property owner and assessor now seem to be in agreement with the valuation. Mr. Schilling added that proper assessment methods were employed in accordance with the Wisconsin Assessment Manual.

It was moved by Mr. Benz, seconded by Mr. Rice to sustain  
the Assessor's valuation. -3

The Board recessed at 11:05 a.m. and will reconvene at 9:00 a.m. on October 4, 2007.

Carla A. Ledesma, Secretary  
Board of Review