CITY OF WAUWATOSA
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BOARD OF REVIEW
Tuesday, May 19, 2005
Common Council Chambers

PRESENT: Mr. Benz, Mr. Bode, Mr. Engelhardt, Mr. Lemke (9:05 a.m.), Mr. Schilling -5

ALSO PRESENT: Ms. Aldana, Asst. City Attorney; Ms. Isleb, Assessor, Ms. Ledesma, City Clerk; Mr. Lenski, Appraiser III, Mr. Tuff, Appraiser II

Ms. Ledesma as Secretary to the Board called the meeting to order at 9:00 a.m.

Election of Chair and Vice Chair

Moved by Mr. Schilling, seconded by Mr. Engelhardt to nominate Mr. Bode as Chair -4

Mr. Bode assumed the chair.

Moved by Mr. Schilling, seconded by Mr. Benz to nominate Mr. Lemke as Vice Chair -4

(9:05 a.m. Mr. Lemke arrived -5)

Assessment roll

Ms. Isleb presented the 2005 assessment roll to the Board and noted that the estimated assessment ratio is 80%. Full value of the assessment roll is $3,753,665,000. She also submitted corrections made under Wisconsin Statute 70.43:

Tax Key No./ Acct. No.	Address		From	To	Change
052675	Closet Concepts, LLC 120 N. 120th Street (Personal Property)		$71,940	$40,120	-31,820
097560	Gap, Inc. (Personal Property) 2500 N. Mayfair Road		$8,600	-0-	-8,600
208825	Platinum Community Bank (Personal Property) 1233 N. Mayfair Road #100		$338,540	$164,770	-173,770
343-0100-00	TJH Enterprise LLC 6431 Betsy Ross Place	Land	80,000	100	-79,900

382-0141-00	Society of the Divine Savior	Land	78,000	-0-	-78,000
	7716 Geralayne Circle	Improv.	233,700	-0-	-233,700

Moved by Mr. Schilling, seconded by Mr. Lemke to accept the assessment roll including modifications -5

Verification of attendance at mandatory training session

Mr. Ledesma reported that four members attending Board of Review training in 2004: Mr. Bode, Mr. Schilling, Ms. Stevens, and Mr. Jungen. One of these Board members must be present at every Board of Review meeting.

Scheduling of hearings

Ms. Ledesma reported that one commercial and one residential objection were filed. The residential hearing in scheduled for 10:30 a.m. and the commercial was originally scheduled for today, but needs to be rescheduled due to a funeral. It was the consensus of the board to hear the objection for the commercial property at 10870 W. Blue Mound Road on Tuesday, May 24, 2005 at 9 a.m.

One objection for Centerpoint Properties was received after the 48-hour 'notice of intent to file' deadline had passed. Kara Nutting of Deloitte & Touche LLP, 200 E. Randolph Street, Chicago, was present and stated her firm had been in contact with the assessor several times prior to the board deadline. She explained they sent the objection overnight and it was received in the Assessor's office at 9:17 a.m., a mere 17 minutes late.

Ms. Isleb said her office is required to give notice to property owners 15 days prior to the Board of Review meeting. This year 21 days' notice was given. Ms. Isleb pointed out that the notice contains very specific information on the procedure and deadlines for filing an objection. She stated that at no time during conversations with the Assessor's office did any representative of Deloitte & Touche indicate their intention to file an objection. Ms. Nutting said her firm was aware of the deadline date, but was not aware of the time of the deadline.

The Chair asked if an objection received by fax would be acceptable. Ms. Isleb indicated that a phone call or fax to the City Clerk's office would be acceptable. She noted that the object was mailed to the Assessor's office and not the City Clerk.

Ms. Aldana said the standards for filing are articulated in state statutes and the Board could grant a waiver of the 48-hour notice for good cause.

Discussion ensued regarding the clarity of information contained in the notice and the Board's responsibility to adhere to state statutes. Ms. Aldana said she would feel comfortable with the board's decision either way.

Moved by Mr. Schilling, seconded by Mr. Lemke to deny the hearing the objection as the proper notice was not given and good cause was not proved Ayes: 4, Noes: 1 (Benz)

Board Chair Bode was present for the following hearing, as were Board members Benz and Schilling.

1759 N. 73rd Street
Tax Key No. 344-0649-000

Property owner John Waldeck was present.

Ms. Ledesma swore in Ms. Isleb and Messrs. Lenski, Tuff and Waldeck.

The Assessor's valuation as of January 1, 2005 is:

Land	$ 46,000
Improvements	81,400
Total	$127,400

The estimated fair market value, at an 80% ratio, is $159,300. The property owner received a $21,100 reduction in 2004.

Mr. Waldeck stated he believes the fair market value is $129,270. The house is in need of extensive repair.

The following exhibits were presented and entered into the record:

Exhibit 1	Objection form
Exhibit 2	Letter to the City from John Waldeck dated May 16, 2005
Exhibit 3	Letter To Whom It May Concern from Atty. Margaret T. Lund dated July 26, 2004
Exhibit 3a	Estimate for plastering from Walter Belau
Exhibit 4	Proposal from Alliance Roofing Company to John Waldeck dated July 5, 2002
Exhibit 4a	Proposal from Lombard Electric Co., Inc. dated May 29, 2002
Exhibit 5	Document entitled, “House Value at time of sale, $ in 1,000’s”
Exhibit 6	Three pages of photographs of the interior of 1759 N. 73rd Street
Exhibit 7	Assessor property data sheet for 1759 N. 73rd Street
Exhibit 8	Document entitled, “Wisconsin Real Estate Transfer Return” dated November 30, 2002
Exhibit 9	Letter to Mr. John Waldeck and to Mmes. Anne-Marie Marthaler and Alexise C. Waldeck from Atty. Margaret T. Lund dated October 7, 2002
Exhibit 10	Request for Review Residential Summary Sheet 2005 dated February 7, 2005
Exhibit 11	Letter to the City from John Waldeck dated February 1, 2005
Exhibit 12	Request for Property Review dated February 1, 2005
Exhibit 13	Request for Review Residential Summary Sheet 2004 dated March 17, 2004
Exhibit 14	Letter to the City from John Waldeck dated February 13, 2004
Exhibit 15	Request for Property Review dated February 13, 2004
Exhibit 16	Assessor comparable sales report (2002 base year) dated January 2005
Exhibit 17	Spreadsheet of comparable sales (subject property and five sales)

Following testimony and comments, the Chair polled each Board member for comments and decision.

Mr. Benz observed that Exhibit 3 indicated that parties involved in the sale of this property from the James Waldeck Living Trust to John Waldeck determined the valuation of the residence based upon

the value finally established for federal estate tax purposes. The valuation was determined in an effort to save money on real estate taxes and does not appear to be an arm's length sale.

Mr. Schilling stated he did not believe the petitioner had established that an error exists on the part of the Assessor in valuing the property.

Mr. Bode noted that the Assessor's fair market value figure is $159,300. When added to the property owner's estimated $26,500 in needed repairs, the total comes to a potential sale price of $185,800. This is very close to the sale prices of the comparable properties identified. No data has been submitted to refute the Assessor's valuation.

On voice vote, Board members voted unanimously to uphold the Assessor's valuation.

Recessed at 11:15 a.m. until 9:00 a.m. on Tuesday, May 24, 2005.

Carla A. Ledesma, Secretary
Board of Review

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