

**VILLAGE OF THIENSVILLE
BOARD OF REVIEW
MINUTES**

DATE: Wednesday, May 20, 2020
TIME: 12:00 PM – 2:00 PM

LOCATION: 250 Elm Street
Thiensville, WI

Join Zoom Meeting

<https://us02web.zoom.us/j/86374694841?pwd=RnhnbEg5S2VOKzFEOHdTczBIZVI6UT09>

Meeting ID: 863 7469 4841
Password: 667642

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I.	Call to Order	
	President	Van Mobley
	Trustee	David Lange
	Administrator	Colleen Landisch-Hansen
	Residents	Michael Dyer
		John Rosing
	Alternate	Elmer Prenzlów
	Attorney	Robert Feind
	Assessor	Lester J. Ahrens IV
	Clerk	Amy L. Langlois

President Mobley called the meeting to order at 12:00 PM.

II. Public Notice of Board of Review

Administrator Landisch-Hansen reported that the Public Notice of Board of Review was posted on the Village website, on the three community bulletin boards and on the front door of the municipal building. The Notice was also published in the News Graphic on April 28, 2020 as required by Wisconsin State Statutes.

III. Election of Chairman and Vice Chairman

MOTION by Trustee Lange, **SECONDED** by Resident Rosing to Elect President Van Mobley as Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

MOTION by Resident Rosing, **SECONDED** by Resident Dyer to Elect Trustee Lange as Vice Chairman of the Board of Review. **MOTION CARRIED UNANIMOUSLY.**

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- IV. Approval of Minutes
 - 1. June 5, 2019

MOTION by Administrator Landisch-Hansen, **SECONDED** by Resident Dyer to approve the Board of Review June 5, 2019 Minutes. **MOTION CARRIED UNANIMOUSLY.**

- V. Verify member training affidavit (Attended in 2020 – 2-year certification)
 - 1. Van Mobley, Colleen Landisch-Hansen, Amy L. Langlois, Mike Dyer, David Lange and John Rosing

President Mobley, Administrator Landisch-Hansen, Trustee David Lange, Village Clerk Amy L. Langlois and Residents Mike Dyer and John Rosing have completed training in 2020 and are certified for Board of Review. The Village is compliant.

- VI. Verify that the Village has an Ordinance for the Confidentiality of Income and Expenses provided to the Assessor (Ordinance 2000-08)

MOTION by Resident Dyer, **SECONDED** by Resident Rosing to Verify that the Village has an Ordinance for the Confidentiality of Income and Expenses Provided to the Assessor (Ordinance 2000-08). **MOTION CARRIED UNANIMOUSLY.**

- VII. Verify that the Village has adopted a policy regarding the procedure for Sworn Telephone Testimony and Sworn Written Testimony

MOTION by Resident Rosing, **SECONDED** by Resident Dyer to Verify that the Village has Adopted a Policy Regarding the Procedure for Sworn Telephone Testimony and Sworn Written Testimony. **MOTION CARRIED UNANIMOUSLY.**

- VIII. Verify that the Village has adopted a policy regarding the procedure for Waiver of Board of Review Hearing Requests

MOTION by Resident Dyer, **SECONDED** by Trustee Lange to Verify that the Village has Adopted a Policy Regarding the Procedure for Waiver of Board of Review Hearing Requests. **MOTION CARRIED UNANIMOUSLY.**

- IX. Receive Affidavit of Village Assessor and 2020 Assessment Roll

Assessor Lester Ahrens from Grota Appraisals signed the Assessor's Affidavit dated May 20, 2020. The Notice of Change of Assessment as required by Section 70.365 of the Wisconsin State Statutes was deposited in the U.S. Mail on April 7, 2020. The 2020 Assessment Roll was turned over to Village Clerk Amy L. Langlois.

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X. Administrator swears in all persons giving testimony, including the Assessor

Administrator Landisch-Hansen swore in Assessor Lester Ahrens, Grota Appraisals, 7233 North River Road, West Bend, WI 53092 and Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C., 22 East Mifflin Street, Suite 700, Madison, WI 53703.

XI. Board of Review hears objections, which were scheduled prior to May 18, 2020

Assessor Ahrens shared that an Objection to Real Property Assessment for the local Walgreens as well as a Request for Waiver of Board of Review Hearing signed by Attorney Don Millis was received. Assessor Ahrens requested that the Board review the request from Attorney Millis on behalf of Walgreen Co.

President Mobley shared communication from Attorney Millis dated April 23, 2020 as notice of intent to object on behalf of Walgreen Co. to the 2020 property tax assessment for the property located at 278 North Main Street, Parcel No. 12-050-03-24-005.

Village Attorney Bob Feind referred to an income approach document submitted with the request detailing some comparable rental units. Attorney Feind has some knowledge of these and stated in his opinion that none of the properties listed are comparable to Walgreen Co.

Attorney Feind asked Attorney Millis if he would like to adjourn to a later date. Attorney Millis stated that this is up to the Board of Review and stated that waiver requests are often submitted because since the law was changed a few years ago, they find that sometimes the hearing is waived. Attorney Millis is fine with postponing the hearing for a later date as well, and deferred to the Assessor and the Board of Review.

Assessor Ahrens recommends that the Board waive the request through the Board of Review.

MOTION by Trustee Lange, **SECONDED** by Resident Dyer to approve the Waive the Board of Review Hearing Request from Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C., on Behalf of Walgreen Co., 278 North Main Street, Parcel No. 12-050-03-24-005. **MOTION CARRIED UNANIMOUSLY.**

XII. Board of Review reviews and approves the assessment roll

Assessor Ahrens stated that there were no late Open Book changes and that all Open Book changes are included in the Assessment Role. There were no Corrections of Errors by Assessors (70.43) or Omissions (70.44).

In regards to the level of assessment, the last revaluation was on January 1, 2015. At that time the Department of Revenue (DOR) had established that the Village was at 100.43% level of assessment. Since then, the Village has consistently dropped. Last year the Village was at 86.78%. Based on the calendar year sales in 2019 and for the purpose of this meeting, Assessor Ahrens is estimating the level of assessment to be 80.00%. This will be the second year out of compliance. If a fourth year of noncompliance is reached, the Village Clerk will receive a letter from the DOR stating that the Village is out of compliance. From that point a revaluation must be performed within two years. Assessor Ahrens stated that with the current uncertain times and how this may affect the real estate market, it may be wise to monitor this at this time.

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New construction of \$824,500 was added this year based on building permits issued in the calendar year 2019 and also any projects in previous years that were not completed or were further complete than they were the prior year.

There were no vacant land sales, however, there were a number of improved properties that have sold. This is not a revaluation year - just a general maintenance year.

Trustee Lange inquired as to how a TIF District would impact the Village's level of assessment with the Village at 80.00%. Administrator Landisch-Hansen stated that this remains flat and the TIF is considered separate. Assessor Ahrens stated that the DOR establishes what level the Village is at on an annual basis and is based on what sales have occurred comparing this to assessed values. The middle group (taking out the high and low end properties) is used to establish this level of assessment.

Assessor Ahrens stated that in regards to the Walgreen Co. request, due to the Board of Review waiving the request for a hearing and choosing not to hear testimony, this will likely end up as a claim of excessive assessment and Circuit Court will take it from here and then the Village will respond. Walgreen Co. is using the dark store theory as their defense. The current assessment for Walgreen Co., 278 North Main Street is at \$2,997,100 and the objection from Attorney Millis states an opinion of assessed value at \$2,041,100. Attorney Feind stated that the Village has a right to ask them for their financials, what rents are being paid and is also based on the success of the store. Walgreens (built in 1999) has been operating for 20 years, is successful and also holds a liquor license.

The average house sale (residential and condo) in the Village last year was \$219,200. Homes as well as condos sell very quickly in the Village. Resident Rosing inquired about the revaluation process. Assessor Ahrens stated that there are three options during the revaluation 1) a full physical inspection of the interior and exterior of the home, 2) exterior (everything except for the interior), and 3) a market update using building permits and online resources. Most communities are opting to use the market update process.

President Mobley inquired if there was data available on what percentage of residential properties changed hands. Grotta could gather this information upon request. Assessor Ahrens does not believe that there are as many transactions as in the early 2000's. With less inventory on the market, this will help hold house prices where they are.

President Mobley inquired as to if trees are considered in an assessment. Assessor Ahrens stated that there are times that, depending on the lot size, value is added for a wooded or partly wooded parcel compared to an open property with few or no trees. Recently, there has been concern regarding the amount of ash trees and the fact that they are dead or dying. Some consideration is given to this fact and assessors are working with homeowners regarding their assessment.

Resident Dyer inquired about how the Village's assessment ratio varies across the different segments i.e. condos, commercial, residential. Assessor Ahrens shared that condos seem to be about 4% light compared to what the average is. Last year it was at about 10% so things are starting to level out. As far as commercial goes, this is just a touch higher than the average. There is nothing glaring as far as the different market segments go that one is real out of line compared to the others. Typically, if there is something that is 10% or greater out of line, that is concerning.

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Assessor Ahrens prepared the Annual Assessment Report for the Village as required by the Department of Revenue.

MOTION by Resident Dyer, **SECONDED** by Resident Rosing to Approve and Accept the Annual Assessment Roll for the Village of Thiensville. **MOTION CARRIED UNANIMOUSLY.**

XIII. Board of Review schedules objections, which require a 48-hour notice

None.

XIV. Board of Review hears any objections where the 48-hour notice was waived by both the objector and the Assessor

None.

XV. Recess the Board of Review to reconvene when the 48-hour notice has been complied with (if needed)

None.

XVI. Adjournment Sine Die (Only if there were no objections filed which require a 48-hour notice)

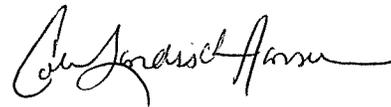
MOTION by Trustee Lange, **SECONDED** by Resident Dyer to Adjourn Sine Die at 2:00 PM. **MOTION CARRIED UNANIMOUSLY.**

Submitted by,



Amy L. Langlois
Village Clerk

Approved by,



Colleen Landisch-Hansen
Administrator