



MEETING MINUTES – BOARD OF REVIEW

Date/Time: Thursday, May 9, 2024 (9:00 A.M.)

Location: Village Office, 2990 South Pine Tree Road

1. Call to Order/Roll Call

The meeting was called to order by Rich Heidel at 9:00am. Rich Heidel, David Dillenburg, Vanya Koepke, and Melissa Tanke were present. Not present: Tammy Zittlow.

2. Certification of the meeting law agenda requirements and approval of the agenda

Motion by Rich Heidel, seconded by Vanya Koepke, to approve the agenda as presented. The motion passed unanimously.

3. Approval of Minutes – May 31, 2023

Motion by Dave Dillenburg seconded by Vanya Koepke, to approve the minutes of May 31, 2023. Melissa Tanke recuses. Motion passed 3-0.

4. Confirmation of appropriate BOR and Open Meeting Notices

Clerk Lisa Vanden Heuvel confirmed with the Board that the appropriate legal notice was published in the Press Times on April 12, 2024.

5. Select a Chairperson and Vice-Chairperson for BOR

Nomination for Rich Heidel to chair the Board of Review made by Vanya Koepke, seconded by Melissa Tanke. Rich Heidel recuses. The nomination passed 3-0.

Nomination for Dave Dillenburg to vice-chair the Board of Review made by Vanya Koepke, seconded by Melissa Tanke. The nomination passed unanimously.

6. Verify that at least one BOR member has met the mandatory training requirements

Clerk Lisa Vanden Heuvel confirmed that Rich Heidel and Tammy Zittlow have taken the required training course and the appropriate affidavit has been filed with the Department of Revenue.

7. Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under Wis. Stat. § 70.47(7)(af)

Clerk Lisa Vanden Heuvel provided the Board with a copy of ordinance 54-4: Confidentiality of Income and Expense Information that was given to the Assessor under Wis. Stat. § 70.47 (7) (af).

8. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony

Motion by Rich Heidel, seconded by Vanya Koepke, to adopt the Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests as presented. The motion passed unanimously.

9. Adoption of policy regarding the procedure for waiver of BOR hearing requests

Motion by Vanya Koepke, seconded by Rich Heidel, to adopt the Policy on Procedure for Waiver of Board of Review Hearing Requests as presented. The motion passed unanimously.

10. Receipt of the Assessment Roll and sworn statements from the Clerk

Paul Denor provided Clerk Lisa Vanden Heuvel with the assessment roll and the signed affidavit. Lisa Vanden Heuvel counter-signed the affidavit. Motion by Rich Heidel, seconded by Vanya Koepke to receive and place on file. The motion passed unanimously.

11. Verify with the Assessor that open book changes are included in the assessment roll

Paul Denor confirmed that all changes from the Open Book session have been included in the assessment roll provided.

12. Review the Assessment Roll and perform statutory duties:

- a. **Examine the roll**
The Board of Review took time to review the assessment roll.
- b. **Correct description or calculation errors**
None.
- c. **Eliminate double assessed property**
None.

13. Certify all corrections of error under Wis. Stat. § 70.43

No errors to be corrected.

14. Allow taxpayers to examine assessment data

One taxpayer requested to view the data. No action taken.

15. Consideration of the following:

- a. **Waivers of the required 48-hour notice of intent to file an objection when there is good cause**
None.
- b. **Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court**
None.
- c. **Requests to testify by telephone or submit a sworn written statement**
None.
- d. **Subpoena requests**
None.
- e. **Act on any other legally allowed or required BOR matters**
None.

16. Review notices of intent to file objection

None.

17. Hear Objections

None.

18. Schedule additional BOR Dates

Not Necessary.

19. Adjourn

Motion by Vanya Koepke to adjourn at 10:55am. Motion withdrawn.
Motion by Vanya Koepke second by Dave Dillenburg, to adjourn at 11:00am. The motion passed unanimously.

Respectfully submitted, Lisa Vanden Heuvel, Village Clerk