

**MINUTES
CITY OF LANCASTER
BOARD OF REVIEW MEETING
JUNE 6, 2022
12:00 P.M. (Noon)**

1. Call Meeting to Order

Clerk Kurihara called meeting to order at 12:00 P.M. (Noon)

2. Roll Call

Members present: Harper, Johansen and Kurihara

Members absent: Pennekamp and Schmidt

3. Adjourn

Motion by Harper, second by Johansen to adjourn to a later date of August 30, 2022, at 10:00 A.M. Motion carried.

David A. Kurihara, City Clerk

**CITY OF LANCASTER
BOARD OF REVIEW MINUTES
AUGUST 30, 2022
10:00 A.M.**

1. Call Meeting to Order

Clerk Kurihara called the meeting to order at 10:00 A.M.

2. Roll Call

Members present were Mayor Harper, Johansen, Pennekamp, Schmidt and Clerk Kurihara.
Absent were none.

Also present was Assessor Amanda Meade and City Attorney David Helmke

3. Minutes

Motion by Pennekamp, second by Schmidt to approve Board of Review Minutes of 6-29-21 and 6-6-22. Motion carried.

4. Select a Chairperson and Vice-Chairperson

Motion by Kurihara, second by Johansen to nominate Mayor Harper as Chairperson. Motion carried.

Motion by Schmidt, second by Pennekamp to nominate Kurihara as Vice-Chairperson. Motion carried.

5. Verify that a member has met the mandatory training requirements

Clerk Kurihara verified he and Pennekamp have met the mandatory training requirement specified in sec. 70.46 (4), Wisconsin Statutes.

In addition, Harper, Johansen, and Schmidt reviewed the 2021 Board of Review training materials.

6. Receive the assessment roll and sworn statement from the Clerk

Clerk Kurihara swore that the assessment roll has been received.

Assessor Meade stated this year was a revaluation based on state law and the type was an interim market update, which is valuation updating to fair market value. The projected 2022 assessment ratio for residential and commercial properties is 99.94% and 105.39% respectively.

7. Examine roll and correct errors to 2022 assessment roll

Assessment Roll was reviewed for any errors or omissions.

8. Verify with assessor that open book changes have been included in the roll

Assessor Meade verified that open book changes are included in the assessment roll.

9. Hear and consider written objections to 2022 assessment roll

Attorney Helmke was present to assist in conducting the meeting.

10:50 A.M.-Colin Baker

246-00952-000

216 S. Tyler St.

Assessment \$330,500-Land-\$28,800 and Improv. -\$301,700

Mayor Harper briefly outlined the hearing procedures and opened the evidentiary hearing.

Clerk Kurihara swore in Assessor Meade and Colin Baker

Colin Baker purchased the property for \$358,000 during 2021 when the market was high and felt the sale price should not be used for assessment purposes.

Assessor Meade stated the state requires assessments to be based on fair market value, which is the purchase price.

Chairperson Harper closed the evidentiary portion of the hearing.

Motion by Kurihara, second by Pennekamp uphold the Assessor's value of \$330,500. Motion carried unanimously by roll call vote.

A written notification of the decision was handed to Colin Baker.

10:40 A.M.-Hazel Green Properties (Dan Schmidt)
246-00377-0005
335 Pine St.
Assessment \$139,800-Land-\$41,800 and Improv. -\$98,000

Schmidt recused himself from this objection due to a conflict of interest.

Clerk Kurihara informed the other members that an objection had not received but he was aware the objector was trying to contact the Assessor and might be filing an objection.

Dan Schmidt stated the Assessor did not get back to him and let time get away from him for filing the form.

Motion by Kurihara, second Pennekamp to grant a waiver of filing a timely notice of Intent to File an Objection and hear Mr. Schmidt's objection. Motion carried unanimously.

Recess at 10:46 A.M.

Reconvened at 11:24 A.M.

Both the Assessor Meade and objector Dan Schmidt waive their notification rights.

Mayor Harper opened the evidentiary portion of the hearing.

Clerk Kurihara swore in Assessor Meade and Dan Schmidt

Dan Schmidt stated he felt the assessment was high compared to other properties he presented.

Assessor Meade provided a comparison of two (2) equivalent properties that support the stated assessment.

Chairperson Harper closed the evidentiary portion of the hearing.

Motion by Johansen, second by Pennekamp uphold the Assessor's value of \$139,800. Motion carried unanimously by roll call vote.

A written notification of the decision was handed to Dan Schmidt.

11:52 A.M.-Dave Haskins
246-01619-0000
Assessment \$225,600-Land-\$29,300 and Improv. -\$196,300

Clerk Kurihara informed the other members that an objection had not received but he was aware the objector might be filing an objection.

Motion by Pennekamp, second Johansen to grant a waiver of filing a timely notice of Intent to File an Objection and hear Mr. Haskins' objection. Motion carried unanimously.

Both the Assessor Meade and objector Dave Haskins waive their notification rights.

Mayor Harper opened the evidentiary portion of the hearing.

Clerk Kurihara swore in Assessor Meade and Dave Haskins.

Dave Haskins stated based on a recent appraisal the finished square footage should be 1,744 sq. feet as opposed to the 1,926 sq. feet on the property card.

Assessor Meade indicated the revised assessed value with the new corrected data considered would be \$207,000.

Chairperson Harper closed the evidentiary portion of the hearing.

Motion by Pennekamp, second Schmidt to lower the assessment value of \$225,600 to \$207,000 based on the presented evidence. Motion carried unanimously by roll call vote.

A written notification of the decision was handed to Dave Haskins.

10. Adjourn

Motion by Pennekamp, second by Schmidt to adjourn meeting at 12:14 P.M. Motion carried.

David A. Kurihara, City Clerk

Note: Meeting was recorded.