

## AGENDA

CITY OF MONONA  
BOARD OF REVIEW  
CITY HALL CONFERENCE ROOM  
5211 SCHLUTER ROAD  
TUESDAY, MAY 17, 2022  
5:30 P.M.

- A. Call to Order.
- B. Roll Call.
- C. Approval of Minutes of the Board of Review Hearing June 8, 2021.
- D. Confirmation of the Appointment of the Chairperson of the Board of Review.
- E. Acknowledgement that the mandatory training requirements specified in §70.46(4), Wisconsin Statutes have been met (Members Robert Larsen and James Hoelzel through May 2023).
- F. Assessor's Report
  - Approximate percentage of assessment change: Preliminary result is an overall increase of 11.22% (Residential 10.59%, Commercial 12.74%)
  - Assessment notices to all property owners: April 26 & 27, 2022
  - Assessment Roll available in City Hall: April 27, 2022
  - Open Book Roll Viewing: May 5, 2022
  - Open Book: Appointments via telephone April 27 – June 6, 2022
- G. Adjournment to 6:00 p.m. Wednesday, June 8, 2022 at the Library Municipal Room.

**NOTE:** Upon reasonable notice, the City of Monona will accommodate the needs of disabled individuals through auxiliary aids or services. For additional information or to request this service, contact Alene Houser at (608) 222-2525 (not a TDD telephone number), FAX: (608) 222-9225, or through the City Police Department TDD telephone number 441-0399. The public is notified that any final action taken at a previous meeting may be reconsidered pursuant to the City of Monona ordinances. A suspension of the rules may allow for final action to be taken on an item of New Business. It is possible that members of and a possible quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information or speak about a subject, over which they have decision-making responsibility. Any governmental body at the above stated meeting will take no action other than the governmental body specifically referred to above in this notice.

BOARD OF REVIEW MINUTES  
June 8, 2021

The hearing of the Board of Review for the City of Monona was called to order by Chairman Larsen at 6:00 p.m.

Present: Chairman Robert Larsen, Jim Hoelzel, Scott Warner, Jim Lampe, 1<sup>st</sup> Alternate Ryan Kelley and 2<sup>nd</sup> Alternate Luke Dorzweiler

Excused: Richard Mastenbrook (Resigned via email June 4, 2021)

Also Present: City Assessor Josh Sherman from Accurate Appraisal and City Clerk Joan Andrusz

ROLL CALL

Chairman Larsen determined there was a quorum present and excused 2<sup>nd</sup> Alternate Dorzweiler, who remained to observe the proceedings.

ASSESSOR OATH OF OFFICE

City Assessor Sherman swore his Oath of Office as administered by City Clerk Andrusz.

ACCEPTANCE OF ASSESSMENT ROLL

City Assessor Sherman signed the Assessor's Affidavit and the 2021 Assessment Roll was received and accepted by City Clerk Andrusz.

A motion by Mr. Hoelzel, seconded by Mr. Warner to confirm Acceptance the 2021 Assessment Roll, was carried.

APPROVAL OF MINUTES

A motion by Mr. Lampe, seconded by Mr. Kelley, to approve the minutes of the May 18, 2021 Board of Review meeting, was carried.

APPEARANCES BEFORE THE BOARD OF REVIEW

City Clerk Andrusz reported that two cases, those of Jimmer Yunek and Tyler Miller, have been resolved prior to the hearing and those objections were withdrawn. Six cases remain. Chairman Larsen explained procedures to those present as they arrived throughout the hearing. The Complainant presents their case, followed by the Assessor's case presentation. Members ask questions of all those who testify. The Complainant may respond and ask questions of the Assessor and the Assessor may question the Complainant, and both may provide summary statements prior to deliberations. When the case is declared closed deliberations and the Board's decision follows. There is a statutory presumption that the Assessor's value is correct; the burden is on the Complainant to prove it is incorrect.

City Assessor Sherman reported the first case has requested a Waiver, which the Assessor agrees to, and the Assessor requests a Waiver of the second case. City Clerk Andrusz reported the City Attorney has approved both waiver requests.

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City Clerk Andrusz read in the case of Wal-Mart Real Estate Business Trust, 2151 Royal Avenue, Parcel No. 0710-301-4175-2, with a 2021 assessed value of land - \$1,862,100, and improvements - \$16,137,900, for a total value of \$18,000,000. This is a commercial property. The owners have requested a Waiver of Board of Review Hearing.

A motion by Mr. Kelley, seconded by Mr. Warner to approve the Request for Waiver of Board of Review Hearing for Wal-Mart Real Estate Business Trust, 2151 Royal Avenue, Parcel No. 0710-301-4175-2. On a roll call vote, all members voted in favor of the motion.

City Clerk Andrusz read in the case of Broadway Hotel Partners, d/b/a AmericInn, 101 West Broadway, Parcel No. 0710-204-9845-2, with a 2021 assessed value of land - \$954,200, and improvements - \$2,333,800, for a total value of \$3,288,000. This is a commercial property. The Assessor has requested a Waiver of Board of Review Hearing. Kevin Wilson from AmericInn was present.

A motion by Mr. Kelley, seconded by Mr. Warner to approve the Request for Waiver of Board of Review Hearing for Broadway Hotel Partners, d/b/a AmericInn, 101 West Broadway, Parcel No. 0710-204-9845-2. On a roll call vote, all members voted in favor of the motion.

City Clerk Andrusz provided Mr. Wilson the Notice of Determination, referring to the explanation of next steps on the lower portion.

City Assessor Sherman provided information on the work that has been done through the assessment season. The average residence increased by 7%. Resident and commercial values are at approximately 99%. He reviewed housing styles that increased differently than the average. Only lakefront land values increased, not improvements.

Mr. Hoelzel recused himself from the following hearing as the complainant is his neighbor. Mr. Dorzweiler took his place on the Board.

City Clerk Andrusz swore in Ms. Carol Nimmer, Mr. Terry Nimmer and Assessor Sherman. Mr. and Ms. Nimmer were present to appeal the assessment on the property located at 610 Greenway Road, Parcel No. 0710-174-4990-2, with a 2021 assessed value of land - \$75,100, and improvements - \$454,400, for a total value of \$529,500.

Mr. Nimmer reported on their contacts with Accurate Appraisal and a spreadsheet they were provided. He would have liked a map of the neighborhoods so he knows what theirs is. He asked what the figures meant and City Assessor Sherman explained. Ms. Nimmer asked about the comparables provided by Accurate Appraisal; City Assessor Sherman explained how the assessor determines values. Mr. Nimmer asked question about the report, which was not provided to Board members. There are 2,795 residential parcels; not all may have a house on them. He provided the Nimmers a sales analysis report to take with them.

The Nimmers referred to their spreadsheet and questioned why some houses in their neighborhood had no increases at all. A 4-year newer house with more square footage is less than theirs. City Assessor Sherman responded he is not here to defend another property, just theirs. That type of inquiry should have been done at Open Book. He provided comparables to members. The assessor manual states that an arm's length sales of comparable properties affect the value of the subject property. Their ranch home was built in 2014. The comparables include an older, 1950's ranch that sold with adjustments. A modern 2-story was compared because it was built in 2014. Ms. Nimmer stated a neighboring home built at the same time, in the same style as the comparable had no increase. Mr. Nimmer commented about area ranch homes. If there was no increase at all, then there were no sales.

Chair Larsen questioned how many residential properties had no increase. City Assessor Sherman responded he'd have to run a report. Members asked questions. The lower level is partially finished. The adjustment for the year built is about \$500 per year; that is a subjective matter, an opinion. The increase was based on market value and was the starting point. Assessors visit properties with sales, maintenance, or those that are flagged by the City. They don't go into every house; they go by what it was valued. Mr. Lampe stated if the value started out wrong, it stays wrong. Mr. Dorzweiler stated the sales don't seem equitable. Mr. Warner is concerned about the separation of

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this particular example. Mr. Lampe stated this is a case where properties are flagged by the City to be evaluated by the Assessor. Chairman Larsen stated the Board has to look at the market basis of the property. Mr. Kelley stated with the purchase price of the lot the overall change does seem appropriate.

It was clarified that per statute it is allowable for the Board to choose a different value from the Assessor and/or property owner. (City Clerk Andrusz, Mr. Lampe, and Mr. Warner recall in training that the Board had to choose between the two options presented. Ms. Jin, who was present for another case, provide the statute on her laptop.). Mr. Lampe stated the evidence supports the value but some assessments need to be reviewed. After deliberations:

A motion by Mr. Lampe, seconded by Mr. Kelley to sustain the assessment of 610 Greenway Road, Parcel No. 0710-174-4990-2, at \$529,500 as provided by the Assessor. On a roll call vote, all members voted in favor of the motion.

Chair Larsen stated the Board needs to focus on the evidence. Mr. Kelley stated it was interesting to hear but the sales data was not in the packet so it couldn't be considered. City Assessor Sherman stated the Nimmer's refused the offer of a reduction.

A motion by Mr. Lampe, seconded by Mr. Kelley to withdraw the previous action, was unanimously carried.

A motion by Mr. Lampe, seconded by Mr. Warner to reduce the assessment of the improvements only of 610 Greenway Road, Parcel No. 0710-174-4990-2, to \$424,400, for a total value of \$499,500. On a roll call vote, all members voted in favor of the motion.

City Clerk Andrusz completed and gave Mr. and Ms. Nimmer the Notice of Determination, referring to the explanation of next steps on the lower portion.

City Clerk Andrusz swore in Ms. Sarah Roller Groth and City Assessor Sherman. Ms. Roller Groth was present to appeal the assessment on the property located at 5004 McKenna Road, Parcel No. 0710-174-5155-0, with a 2021 assessed value of land – \$106,700, and improvements – \$343,900, for a total value of \$450,600.

Ms. Roller Groth distributed comparable property data. Her home is 18 years old and is the highest per square foot cost of any of the houses comparable to hers. City Clerk Andrusz had Ms. Roller Groth fill out an objection form. Mr. Lampe questioned that if the count of bedrooms and bathrooms is incorrect, wouldn't that affect the value. City Assessor Sherman responded it would and that data was corrected and the square foot cost was reduced. The value was reduced to \$450,600. The price per square foot was in line; then comparable sales were used to determine value. He distributed his sales analysis, reviewing the subject house and comparables.

Members asked questions. Mr. Kelley stated the land is valued the same or lower; \$7 for the first 10,000 feet and \$1.40 for secondary. Ms. Roller Groth questioned why hers was higher than a newer house. City Assessor Sherman responded the housing market is so high now and prices will go down when this trend settles. Chair Larsen stated this may not affect real estate taxes. City Assessor Sherman reported he asked for an opinion of value at Open Book. The Board of Review is for debating her opinion of value. Her home fits into the 6% to 7% increase because it is in Neighborhood 1 and is a ranch. Mr. Warner stated a permit was pulled for \$50,000 but the value doesn't reflect all of that. City Assessor Sherman responded the remodel was considered but sales are considered over remodeling. Mr. Hoelzel stated the value increase is right within the average and the improvement, while not valued fully, was considered. After deliberations:

A motion by Mr. Hoelzel, seconded by Mr. Warner to sustain the assessment of 5004 McKenna Road, Parcel No. 0710-174-5155-0, at \$450,600. On a roll call vote, all members voted in favor of the motion.

City Clerk Andrusz completed and gave Ms. Roller Groth the Notice of Determination, referring to the explanation of next steps on the lower portion.

City Clerk Andrusz swore in Mr. Goetzinger and City Assessor Sherman. Mr. Goetzinger was present to appeal the assessment on the property located at 5705 Tonyawatha Trail, Parcel No. 0710-191-4884-9, with a 2021 assessed value of land – \$731,000, and improvements – \$795,700, for a total value of \$1,526,700.

Mr. Goetzinger stated there have been many comparable sales. Accurate Appraisal told him the house's value can't be based on maintenance primarily due to the siding. The cedar siding was heavily damaged by birds and has been re-sided. He did add a screened-in porch on the boat house and the value was increased the full cost of that project. City Assessor Sherman reported valuation was increased based on sales; most of that based on land. \$4,000 was for improvements; land value was increased in the neighborhood. He reviewed the subject and comparables. Linear foot increase was reviewed.

Mr. Goetzinger questioned why more lakefront is valued lower. City Assessor Sherman reviewed the law of diminishing return; the more you have the less value it has. He has to assess by statutes; sales are the first criterion. The market isn't uniform by nature. Mr. Goetzinger reported the adjacent neighbor's property is not kept up and would negatively impact the value at sale. Chair Larsen stated it seems to be in the process of development and questions the plans there. Mr. Goetzinger responded the neighbor is abrasive and not forthcoming. He has been home a lot due to COVID-19 and his children homeschooled and the construction was ongoing and a nuisance. Chair Larsen questioned what is done with an active nuisance next door even though it's usually temporary. City Assessor Sherman responded there is a small net influence and he could look into it next year.

Members asked questions. City Assessor Sherman stated the average change for this property type was determined by assessing the front footage of homes bought for this location. The percentage increase was for the land. The total increase was 6.7%. The Accurate Appraisal office can be contacted for data on the sample size deemed sufficient to compare to justify the land increase, along with the other data included. Mr. Goetzinger stated he can't understand why more lakefront costs less and why his neighbor issue was not taken into consideration. After deliberations:

A motion by Mr. Warner, seconded by Mr. Kelley to sustain the assessment of 5705 Tonyawatha Trail, Parcel No. 0710-191-4884-9, at \$1,526,700. On a roll call vote, all members voted in favor of the motion.

City Clerk Andrusz completed and gave Mr. Goetzinger the Notice of Determination, referring to the explanation of next steps on the lower portion.

City Clerk Andrusz swore in Ms. Jennifer Jin, Mr. Andrew McCarthy, and City Assessor Sherman. Ms. Jin and Mr. McCarthy were present to appeal the assessment on the property located at 4017 Monona Drive, Parcel No. 0710-093-2999-4, with a 2021 assessed value of land – \$518,000, and improvements – \$308,600, for a total value of \$826,600. (City Clerk Andrusz later learned that the land value had been previously reduced to \$250,900 for a total revised value of \$768,900.)

Ms. Jin introduced herself as a lawyer who litigates property tax cases and stated Accurate Appraisal violated Wisconsin law, the uniformity clause of the Wisconsin Constitution, and the Wisconsin property assessment manual. Mr. McCarthy distributed materials throughout Ms. Jin's Power Point presentation and reported an assessor was in the property last year doing measurements. He stated diminishing returns for front foot valuation shouldn't be used; as to the desirability factor, they had to barge in equipment for the boathouse build; and as a citizen it worries him that the Assessor has put the City at risk. Mr. Kelley asked if everything is wrong, why use the neighbor's property for comparison. Ms. Jin responded everything needs to be re-done to get them in line this year. Mr. Lampe stated she wants to have lower taxes and if next year goes up hers will go up as well. Values should be in proportion with the neighbor's. Mr. McCarthy stated it was done wrong; Accurate Appraisal should fix theirs and then fix the rest. Ms. Jin stated she is concerned that others in the City are wrong but knows that hers is.

Mr. Kelley verified that the bigger question of the City as a whole is outside what the Board of Review can consider. Ms. Jin reviewed some sections of the assessor manual that pertain to their case. They urge the Board to get the

assessor to fix their process. City Assessor Sherman stated the goal was to assess at market value. They corrected the square foot issue and that reduced the value. The last purchase was on June 15, 2015. There has been a 4.6% increase since this purchase. He reviewed comparables. He won't interpret legally; the value is based on the land and improvement together. Mr. McCarthy stated they are not arguing value; they are arguing equity under the Wisconsin Constitution. Ms. Jin stated they have many concerns about their approach; the assessor made no rebuttal because he can't.

Chairman Larsen stated if hers was reduced all other lakefront properties would be treated unfairly. She would be given much lower lakefront value than any other. Mr. McCarthy responded that anyone with 62 feet would. Ms. Jin stated, to be frank, those owners should have come before the Board but didn't, she and Mr. McCarthy did and should, and the Board should have the City correct this.

Mr. Hoelzel stated they paid \$735,000 in 2017 and questioned that now the Board should ignore what they paid and the lakefront market since then. Ms. Jin responded that no, theirs is the lowest and it should have raised others; she wants to get back to where they should be. For equitable taxes it should be corrected. Mr. Hoelzel stated the value of neighboring houses may be different. Values aren't going to go down on the lakefront and there has been only a small increase since the purchase. Ms. Jin responded she is not arguing it is not at market value but the assessor is not using uniformity. Mr. Hoelzel stated she paid \$735,000 with comparables that support that price and a similar methodology was used with the others.

Mr. Warner stated there is uniformity across all of Monona and most people have not come to the Board of Review. Methodology may not be correct but the rest may not be incorrect for non-lakefront. Ms. Jin responded she has identified legal properties. She wants hers fixed and then the others fixed. Chairman Larsen stated the case is at its end; the Board and claimant are going around and around. Mr. McCarthy stated people purchased during the downturn and this needs to be adjusted. Mr. Hoelzel stated the Board and the claimant disagree on basic concepts. Ms. Jin stated City Assessor Sherman hasn't brought any manuals or other materials. There are countless errors of law. There's been no disputing of her testimony at all. Chairman Larsen closed testimony.

Mr. Kelley stated that he works in a profession that has to stick to a manual and if he doesn't it's very illegal. If not following the processes, even if accurate, it can get the assessor and City in a lot of trouble. Valid points have been brought out. Chair Larsen appreciates the serious concerns raised. However, the value is only a little over the purchase price; comparing to only one purchase next door doesn't make a case against uniformity. The Board can't address over-arching issues that should be reviewed by the City and he'll help with that. If there's a remedy tonight, he can't see a way to lower hers; perhaps the neighbors should be higher. Mr. Warner stated they are not arguing their actual value; there is no evidence that all others are wrong. The Board needs to determine if this assessment is correct not whether the methodology was correct. After deliberations:

A motion by Mr. Hoelzel, seconded by Mr. Warner to sustain the assessment of 4017 Monona Drive, Parcel No. 0710-093-2999-4, at \$826,600 (later corrected to \$768,900). On a roll call vote, the motion carried. Mr. Kelley voted against the motion.

City Clerk Andrusz completed and gave Ms. Jin and Mr. McCarthy the Notice of Determination, referring to the explanation of next steps on the lower portion. (A corrected copy was sent via certified mail the next day.)

#### ADJOURNMENT

A motion by Mr. Hoelzel, seconded by Mr. Lampe to adjourn, was carried. (9:43 p.m.)

Joan Andrusz  
City Clerk

***City of Monona***  
**Information Sheet-2022**

<b><u>Assessments</u></b>		<b><u>TOTALS</u></b>
<b>Residential</b>	<b>2021</b>	<b>\$1,039,817,400</b>
	<b>2022</b>	<b>\$1,149,918,602</b>
	<b>% Change</b>	<b>10.59%</b>
<b>Commercial</b>	<b>2021</b>	<b>\$434,179,500</b>
	<b>2022</b>	<b>\$489,488,300</b>
	<b>% Change</b>	<b>12.74%</b>
<b>Totals</b>	<b>2021</b>	<b>\$1,473,996,850</b>
	<b>2022</b>	<b>\$1,639,406,900</b>
<b>Overall Community Change</b>	<b>% Change</b>	<b>11.22%</b>
<b><u>Equalized Value</u></b>		
<b>Residential</b>	<b>2021</b>	<b>\$1,056,677,400</b>
<b>Est. Residential Equalized Value</b>	<b>2022</b>	<b>\$1,141,211,592</b>
<b>Est. Change</b>	<b>% Change</b>	<b>8.00%</b>
<b>Commercial</b>	<b>2021</b>	<b>\$455,457,400</b>
<b>Est. Commercial Equalized Value</b>	<b>2022</b>	<b>\$487,339,418</b>
<b>Est. Change</b>	<b>% Change</b>	<b>7.00%</b>
<b>Residential Assessment Ratio 2021</b>		<b>98.40%</b>
<b>Residential Assessment Ratio 2022 Est.</b>		<b>100.76%</b>
<b>Commercial Assessment Ratio 2021</b>		<b>95.33%</b>
<b>Commercial Assessment Ratio 2022 Est.</b>		<b>100.44%</b>
<b>Residential New Construction</b>		<b>\$5,461,700</b>
<b>Commercial New Construction</b>		<b>\$25,200,000</b>