

**Town of Blooming Grove
Board of Review Minutes – June 4, 2025**

1. Ronald Bristol brought the 2025 Board of Review to order at 5:30 PM. Clerk Wright confirmed that he is recording the audio of this meeting to test the equipment and in the event the validity of the meeting is ever called into question.
2. Board of Review Clerk Wright called the roll: Woznick: present; Teuscher: present (departed at 6:30 PM); Young: present; Schroeder: present; and Bristol: present. Assessor Zack Jones from Associated Appraisal was also present. Wright attested to the proper posting of the Open Book Notice on April 30, 2025 that was held virtually on Thursday, May 15, 2025 from 11:00 AM until 1:00 PM. The Board of Review Notice was posted on May 12, 2025 and published in the Wisconsin State Journal on May 18, 2025. Both notices were entered into the Wisconsin Department of Revenue Government portal so that the dates showed up for every property listed in the Town of Blooming Grove through Access Dane.
3. Young moved to nominate Bristol as Chair; 2nd by Teuscher. There were no further nominations so the nominations were closed. Motion carried 5-0.
4. Without objection, due to no objections and no intentions to file an objection were received, no Vice-Chair was selected.
5. Clerk Wright confirmed that he, as a non-voting member of the BOR, took the training on May 21, 2025. Chair Bristol took the training on May 27, 2025. The Member Training Affidavit was filed online by Wright.
6. Wright presented those in attendance with Town of Blooming Grove Ordinance 1.02 which protects the confidentiality of information about income and expenses for any objector who may have their valuation determined by the cost approach.
7. There followed a brief discussion of the impact of the elimination of personal property as a separate roll. Any property now considered exempt is part of an annual distribution in lieu of personal property from the state to qualifying municipalities. Some properties, such as towers not owned by telecommunication companies, have been added to the real property roll of those municipalities who so requested. The assessor would be required to create a parcel number for the property on leased land.
8. Clerk Wright stated that he recommends for this body to adopt an internal policy, which does not require Town Board approval, in the event that an objector or their agent cannot attend their scheduled BOR date to offer in-person, sworn, oral testimony. The Board can accept or deny the ability to offer sworn written testimony or sworn testimony virtually by phone or online meeting providing they can provide a reason.

Young moved to approve a Policy Regarding the Procedure for Sworn Telephone Testimony and Sworn Written Testimony; 2nd Schroeder. Motion carried 5-0. The Chair signed and the Clerk signed to attest the adoption

9. Clerk Wright introduced a draft policy and conditions for granting a waiver from the BOR by the objector, the assessor, or a majority of the BOR members. It was noted that this is normally requested when legal representatives of commercial properties assess valuations which are best handled by a court of

law. If the local BOR grants the waiver for spurious reasons, the circuit court or Department of Revenue may refer it back to the local BOR for a decision.

Teuscher moved to adopt a policy regarding the procedure for waiver of BOR requests; 2nd by Woznick. Wright noted that both policies require those requesting these special considerations to meet all other standards to attend the BOR. Motion carried 5-0. Chair Bristol signed the policy and Clerk Wright attested to the adoption with his signature

10. Zack Jones shared a printed document that estimates this year's level of assessment at 85.64% of market value. The document also contained the date that fieldwork was completed (April 3, 2025), the number of parcels visited during this revaluation year (nineteen), the number of sales in 2024 (forty-four), and estimated Net New Construction (\$743,300). Clerk Wright asked how many of the forty-four sales were arm's length transactions. Jones did not have that information available.
11. Clerk Wright received the 2025 Assessment Roll from Assessor Zack Jones with the attached affidavit. Wright confirmed that the assessor had corrected the value and classification of two parcels owned by American Transmission Company, corrected the parcel counts for Commercial and Exempt, and corrected the total values. Wright signed the roll.
12. Clerk Wright presented two copies of the BOR roll (the corrected one and one with notes regarding the basis for changes to value) for the members to review.
13. Review the Assessment Roll:
 - a. The members reviewed the rolls. There followed a brief discussion as to what adds value to an improvement. Routine maintenance does not, but additions, remodels, additional bathrooms, finishing basement areas, and the removal property do affect the valuation. The members received information from Assessor Jones about the approximate contributory value of sheds and why skids or wheels do not make such structures exempt. There followed a brief discussion of hoop buildings. Chair Bristol asked how the assessor determines the size of a property. Is it provided by the Dane County Land Lister, Final Plats, Certified Survey Maps, Warranty Deeds, etc. or some other means. It was noted that in Dane County there are not "legal acres" listed by the land lister. However, the original surveys performed in the mid Nineteenth Century are becoming more accurate due to re-monumentation. Surface area does not affect the area contained in a parcel, only the area contained within its two-dimensional boundary. It was noted that the area for property next to a body of water has the variable boundary fixed as the Ordinary High Water Mark (OHWM). Chair Bristol would like Jones to account for the valuation differences between 3603 Bittner Lane and 3355 Swinburne Drive. Clerk Wright observed in his review of Property Record Cards that Associated has a value for primary acres, secondary acres, and residual acres. Wright surmised that primary acres contains the primary and attached structures, secondary acres contain detached improvements, and residual acres contain no improvements; however, Wright does not have confirmation as to whether his assumption is accurate or not. A notebook with 2024 and 2025 property sales and Property Record Cards of those properties was shared with the group. It was noted that Associated has defined ten different

- b. Clerk Wright mentioned that the assessor corrected the errors noted above in item 11.
 - c. There was no omitted property discovered.
 - d. There was no duplication of property or values to be corrected.
14. There were no omitted rolls to add for prior years or corrections due to assessor error to attach to the roll.
15. Assessor Zack Jones stated that there were no Open Book changes this year. He did, however, review the open book process, site visits, and specialty teams within Accurate Appraisal.
16. No one from the public attended to review the corrected 2025 BOR roll.
17. Clerk Wright again stated that he received no Notices of Intent to file an objection or completed Objections to Value.
18. In the absence of objections, Clerk Wright reviewed the Board of Review Findings of Fact, Determinations, and Decision form adapted for the Town of Blooming Grove use. He quickly summarized the order of hearing testimony, rebuttals, opportunities to ask questions, and the period for deliberation when no additional testimony or commentary can be made by the objector or assessor. Wright further reviewed the Clerk's obligation to notify an objector of the outcome of the decision process and their appeal rights. Clerk Wright administered the Oath of Appointment to Assessor Jones.
19. Young moved to adjourn; 2nd by Chair Bristol. Motion carried 4-0 at 7:30 PM.

Minutes written by John Wright, Clerk/Treasurer/Administrator
Town of Blooming Grove, Dane County, Wisconsin
Approved: June 11, 2025