

**Town of Blooming Grove
Board of Review Minutes – June 1, 2026**

1. Clerk Wright brought the meeting to order at 5:30 PM. He was reminded to start the recording as a test of the equipment and in the event someone should question that all prescribed standards were followed. Wright notified the group that the Board of a Review is a quasi-judicial body that might be called to render decisions regarding whether to uphold the valuations of the assessor or overturn them if an objector or their agent overcame the assessor's presumption of correctness.
2. Roll call: Woznick: present; Teuscher: present; Young: present; Schroeder: present; Bristol: absent (excused); and Johnson (alternate): absent (excused). Wright confirmed that a quorum of members was present in addition to Zack Jones, the appointed assessor. It was noted that the Clerk administered the oath to Jones prior to the start of the meeting. No members of the public were in attendance.

Wright attested to the proper posting of the Open Book Notice on March 10, 2026 (published May 1, 2026). Open Book was held virtually on Thursday, May 14, 2026 from 11:00 AM until 1:00 PM. The Board of Review Notice was posted on April 28, 2026 and published in the Wisconsin State Journal on May 16, 2026. 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. Wright opened the floor for nominations for a member to Chair this year's Board of Review. Dave Young moved to nominate Jeff Teuscher as Chair; 2nd by Amy Schroeder. There were no further nominations so the nominations were closed. Motion carried 4-0.
4. Because the Clerk received no notices of the intent to file an objection 48 or more hours prior to this meeting or completed objections, no Vice-Chair was nominated or appointed.
5. Clerk Wright confirmed that he, as a non-voting member of the BOR, took the training on March 13, 2026. Member Woznick took the training on May 27, 2026. The Member Training Affidavit was filed online with the Wisconsin Department of Revenue 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 contest their valuation by the income approach.
7. Assessor Jones and Clerk Wright reported that assessors now access reporting through the Wisconsin Department of Revenue website as the WAMS ID system is being phased out. There followed a brief discussion of Children's Hospital of Wisconsin v City of Wauwatosa (health care facilities under construction are not exempt until the exempt purpose is active), Mayfair Mall LLC v City of Wauwatosa (excessive assessment claim was rejected by the court of appeals as market rents were correctly applied as were capitalization rates), and Middleton Westbrook Property Owner LLC v Village of Menomonee Falls Board of Review (appeals court upheld that income documents must be submitted seven or more days prior to the Board of Review first meeting if the income

approach will be used to contest the valuation). Summaries of the appeals court determinations were circulated among the members present for review. There followed a brief discussion regarding the application of published determinations upon how assessment standards and practices are applied.

8. Those in attendance reviewed the policy and conditions for allowing sworn testimony by phone or in writing, which was adopted the prior year by resolution.
9. Those in attendance reviewed the 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 contest valuations which are best handled by a court of law. Note: 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. There followed a brief discussion led by Assessor Jones regarding waivers issued during current and past boards of review he had overseen.
10. Zack Jones shared a printed document that estimates this year's level of assessment at 88% of market value. The document also contained the date that fieldwork was completed (February 5, 2026), the number of parcels visited during this maintenance year (forty-six), the number of sales in 2025 (fifty-six), and estimated Net New Construction (\$275,700). Twenty-six of the residential sales were considered to be arm's length transactions. One hundred seventeen permits were reviewed. There followed a brief discussion of surveys sent to those who were issued building permits in 2025. Next, a brief discussion regarding improvements which contribute to the assessed value of real property (e.g., additions, finished basements, adding bathrooms, dramatic improvements of materials, etc.) and those that do not (e.g., maintenance, fences, small sheds, simple landscaping, etc.). Clerk Wright noted that two hundred sixty-seven Notices of Changed Assessment were mailed this year to reflect the discovery that some of the assessed acreage of parcels did not agree with their actual size. Some of these were due to the vacation of unused road rights-of-way that must not have resulted in a new tax number or legal description.
11. Clerk Wright received the 2026 Assessment Roll from Assessor Zack Jones with the attached affidavit. Assessor Jones read aloud the attached affidavit before signing. Clerk Wright signed thereafter.
12. Clerk Wright distributed three copies of the BOR roll for the members to review as part of the statutory requirements of this meeting. Any omissions, duplications, or other errors should be questioned.
13. Review the Assessment Roll:
 - a. The members reviewed the rolls. There followed a brief discussion regarding how the classification of land affects the value. Assessor Jones stated that owners of horses, for recreational use, often assume they can classify those fenced acres as pasture land. Only draft horses would qualify for that classification and reduced assessment rate. Clerk Wright noted that many property owners conflate allowed zoning uses with assessment classes. Although quarries are a conditional use (by Conditional Use Permit) on property zoned for agricultural use, it is assessed as commercial if minerals are extracted on site to be transported elsewhere or is assessed as manufacturing if the materials extracted are transformed on site. Member

Schroeder asked what the abbreviation WD refers to in the AccessDane record for her property. Clerk Wright responded that it is an abbreviation for Warranty Deed, the most common means for conveying the sale of property from one owner to another. There followed a discussion regarding negative influences upon land values such as dust, offending odors, and/or loud/offensive noises. Jones provided a brief overview of the Markarian Hierarchy when assessing property: the sale of the subject, comparable sales, cost, and income are the approaches to valuation from the best indicator of value to the least.

- b. After review of the printed rolls, the members present had no recommendations for corrections.
 - 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 there were no changes to the total value made during Open Book. Clerk Wright stated that there were thirty-two condo units with land values increased to meet the total land value of a nearby condominium plat with forty-eight units for the sake of uniformity. The improvement values were reduced by an amount equivalent to the land increase per unit so that the result was a net change of zero for those thirty-two units.
16. No one from the public attended to review the 2026 BOR roll.
17. Clerk Wright stated that he received no Notices of Intent to file an objection or completed Objections to Value, so there was no need to consider waivers, alternate means to supply sworn testimony, or exercise the Board's subpoena powers.
18. There were no notices of intent to file an objection to consider as noted above.
19. Because no notices to file and objection or completed objections were received, there was no need to hear objections or schedule hearings at a future date.
20. See above.
21. Chair Teuscher moved to adjourn the 2026 Town of Blooming Grove Board of Review; 2nd by member Dave Young. Motion carried 4-0 at 7:31 PM.

Minutes written by John Wright, Clerk/Treasurer/Administrator
Town of Blooming Grove, Dane County, Wisconsin
Approved: June 10, 2026