

VILLAGE OF BROOKLYN
BOARD OF REVIEW MINUTES
AUGUST 26, 2026

Board of review members present: Sandy Glasier, Brandon Arndt, Chris Shippee, Brock Burnard (Chair). Assessor - Brandon Rusch. Clerk – Linda Kuhlman. Also present: Herb and Jason Thomas, Ronald and Diane McDermott, Lynnette Yahn, Heather Taylor, Jeremy Meseberg, Kelly McCann.

Burnard called board to order at 6 p.m. Clerk Kuhlman confirmed the recording is in process. Roll call was taken.

Clerk Kuhlman confirmed all appropriate BOR and Open Meeting notices were posted timely. Brandon Arndt and Chris Shippee took the mandatory training. The village has a confidentiality ordinance. There are no new laws to review. Policy for sworn telephone testimony and sworn written testimony was given to the board, and there were no changes. The policy regarding the procedure for waiver of Board of Review hearing requests was given to the board, and there were no changes.

Brandon Rusch, representing Accurate Appraisal, introduced himself and gave his summary. This was an interim market update to bring all properties up to a perceived market value of 100% ratio. The last time it was done was 2019. This year they visited 30 parcels, reviewed 34 building permits and reviewed 48 total sales. 28 were usable arm's length transactions. They had 38 residential interactions and 8 commercial interactions during open book. Average change for residential assessed value was 67.75% and average commercial change was 76.85% for an overall average of 68.47%. The estimated value for new residential construction was \$658,300 and commercial new construction value of \$1,077,400.

The clerk received the roll and sworn statements from the assessor. The Board examined the roll. There were no description or calculation errors, no omitted properties, and no double assessed properties. There were no corrections of errors. The assessor verified the Open Book changes are included in the assessment roll. The chair offered the taxpayers present an opportunity to examine the roll. No one came forward.

There were no waivers of the required 48-hour notice of intent to file an objection. There were no waivers for an appeal directly to circuit court. There were no requests for telephone or written statement requests. There were no other matters before the Board for review. The Board examined the Notices of Intent to File Objection forms for 7 objection hearings.

1st hearing commenced at 6:37 p.m. Herbert Thomas and Jason Thomas, property located at 107 4th Street, tax parcel #23109 0126.0010. Current assessment of land \$81,700, improvements \$397,900, and total assessment of \$479,600. Herbert Thomas, Jason Thomas, and Brandon Rusch were sworn in. Hearing commenced. No comps nor other evidence was presented by property owners, and assessor submitted comps. Chris Shippee made a motion that exercising its judgment and discretion, pursuant to Wis. Stat 70.49(9)(a), the Board of Review by majority and roll call vote hereby determine that the assessor's valuation is correct. Seconded by Arndt. Roll Call vote taken: Burnard yes, Glasier yes, Arndt yes, Shippee yes. Motion carried. The hearing ended at 7:16 p.m.

2nd hearing commenced at 7:16 p.m. Ronald McDermott, property located at 220 Hotel Street, tax parcel #0510-312-4723-0. Current assessment of land \$73,900, improvements \$220,000 for a total assessment of \$293,900. Ronald McDermott and Brandon Rusch were sworn in. Hearing commenced. No comps nor other evidence was presented by property owners, and assessor submitted comps. Brandon Arndt made a motion that exercising its judgment and discretion, pursuant to Wis. Stat 70.49(9)(a), the Board of Review by majority and roll call vote hereby determine that the assessor's valuation is correct. Seconded by Glasier. Roll Call vote taken: Burnard yes, Glasier yes, Arndt yes, Shippee yes. Motion carried. The hearing ended at 7:33 p.m.

3rd hearing commenced at 7:34 p.m. Donald and Lynette Yahn, property located 315 Douglas Drive, tax parcel #0510-312-3222-1 Current assessment of land \$50,200, improvements \$295,300 for a total assessment of \$345,500. Lynette Yahn, Heather Taylor, and Brandon Rusch were sworn in. Hearing commenced. After hearing testimony from objectors including current sales and comps, the assessor offered an alternate assessment of \$330,800. Brandon Arndt made a motion that exercising its judgment and discretion, pursuant to Wis. Stat 70.49(9)(a), the Board of Review by majority and roll call vote hereby determined that the assessor's valuation is incorrect, that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the assessor, and that the full value of the property is \$50,200 land, \$280,600 improvements, for a total assessment of \$330,800. Seconded by Shippee. Roll Call vote taken: Burnard yes, Glasier yes, Arndt yes, Shippee yes. Motion carried. The hearing ended at 8:02 p.m.

8:03 p.m. - Jeremy Meseberg withdrew his objection.

4th hearing commenced at 8:04 p.m. Kelly McCann, property located 204 N. 1st Street, tax parcel #23109 0060.2000 Current assessment of land \$78,300, improvements \$222,100 for a total assessment of \$300,400. Kelly McCann and Brandon Rusch were sworn in. Hearing commenced. After hearing testimony from objector about the condition of the property as poor and viewing photos provided by the property owner, the assessor offered an alternate assessment of \$190,600. Chris Shippee made a motion that exercising its

judgment and discretion, pursuant to Wis. Stat 70.49(9)(a), the Board of Review by majority and roll call vote hereby determined that the assessor's valuation is incorrect, that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the assessor, and that the full value of the property is \$78,300 land, \$112,300 improvements, for a total assessment of \$190,600. Seconded by Arndt. Roll Call vote taken: Burnard yes, Glasier yes, Arndt yes, Shippee yes. Motion carried. The hearing ended at 8:19 p.m.

5th hearing commenced at 8:19 p.m. Kelly McCann, property located 202-1/2 N. 1st Street, tax parcel #23109 0058.0000. Current assessment of land \$6,800, improvements \$39,600 for a total assessment of \$46,400. Kelly McCann and Brandon Rusch were sworn in. Hearing commenced. There were no comps nor other evidence presented by the property owner. Brandon Arndt made a motion that exercising its judgment and discretion, pursuant to Wis. Stat 70.49(9)(a), the Board of Review by majority and roll call vote hereby determined that the assessor's valuation is correct. Seconded by Burnard. Roll Call vote taken: Burnard yes, Glasier yes, Arndt yes, Shippee yes. Motion carried. The hearing ended at 8:33 p.m.

6th hearing commenced at 8:33 p.m. Kelly McCann, property located 308-1/2 W. Main Street, tax parcel #23109 0202.0000. Current assessment of land \$67,700, improvements \$185,500 for a total assessment of \$253,200. Kelly McCann and Brandon Rusch were sworn in. Hearing commenced. After hearing testimony from objector confirming an unfinished basement with photos, the assessor offered an alternate assessment of \$237,300. Brandon Arndt made a motion that exercising its judgment and discretion, pursuant to Wis. Stat 70.49(9)(a), the Board of Review by majority and roll call vote hereby determined that the assessor's valuation is incorrect, that the property owner has presented sufficient evidence to rebut the presumption of correctness granted by law to the assessor, and that the full value of the property is \$67,700 land, \$167,500 improvements, for a total assessment of \$237,300. Seconded by Shippee. Roll Call vote taken: Burnard yes, Glasier yes, Arndt yes, Shippee yes. Motion carried. The hearing ended at 8:50 p.m.

Burnard confirmed we have no additional objections, so no additional board of review dates are necessary. Kuhlman confirmed notices will be sent to all objectors. Arndt made a motion at 8:50 p.m. to adjourn. Burnard seconded. Motion carried.

Linda Kuhlman
Clerk