

Village of Kohler
2026 Board of Review
July 30, 2026

1. Call the 2026 Board of Review to order and announce the meeting is being recorded – Chairperson Trace Volpe called the 2026 Board of Review meeting to order at 5:00 p.m. and announced that the meeting was being recorded.
2. Roll call and confirm appropriate Board of Review and Open Meeting notices – roll call was taken. Present: Trace Volpe, Mike Vogl, Jeff Hansmann, David Mikolyzk and Matt Kautzer. Also present were Attorney Mike Bauer, Board of Review Secretary Cindi Gamb, Village Assessor Mark Brown and Village Assessor Brian Willoughby. Board of Review Secretary Gamb stated that all Board of Review and Open Meeting notices had been published and posted as required by law.
3. Verify the member(s) that have met the mandatory training requirements – Board of Review Secretary Gamb stated that Jeff Hansmann had satisfied the mandatory training requirement.
4. Verify Village confidentiality of income and expense Ordinance, Municipal Code Book Section 2.10.020 – Board of Review Secretary Gamb stated that the Village Confidentiality of Income and Expense Information Ordinance, Municipal Code §2.10.020, is in effect.
5. Review new laws – no new laws to report that apply to the Village of Kohler Board of Review.
6. Adopt amendment to policy regarding procedure for sworn telephone testimony and sworn written testimony – Motion by Mike Vogl, second by David Mikolyzk to adopt the amendment to the policy regarding procedure for sworn telephone testimony and sworn written testimony. Motion carried.
7. Adopt policy regarding procedure for waiver of Board of Review hearing requests – Motion by David Mikolyzk, second by Matt Kautzer to adopt the policy regarding procedure for waiver of Board of Review hearing requests. Motion carried.
8. Review the Assessor's level of assessment – Assessor Mark Brown stated the following assessment information:
 - 2026 estimated overall ratio 100%
 - Residential net new construction \$9,728,400 added to the assessment roll
 - Commercial added \$11,100 to the assessment roll
 - Excluding DOR-assessed manufacturing the assessment increased \$178,103,700 (36.26%)
 - Breakdown of classifications:

- Residential \$474,930,400 (71.0%) increased 37.8%
 - Commercial \$190,826,800 (28.5%) increased 31.88%
 - Agricultural \$113,500 (0.0%) decreased -27.75%
 - Undeveloped \$963,300 (0.1%)
 - Agricultural Forest \$90,500 (0.0%)
 - Productive Forest \$1,363,500 (0.2%)
 - Other \$1,043,800 (0.2%)
 - Undeveloped, Agricultural Forest, Productive Forest and Other increased 101.26%
9. Receive the 2026 Assessment Roll and sworn statements – Board of Review Secretary Gamb received the 2026 assessment roll and sworn statements have been signed.
10. Review the Assessment Roll and sworn statements
- Examine the roll – the Board of Review members reviewed the roll.
 - Correct description or calculation errors – none.
 - Add omitted property – none.
 - Eliminate double-assessed property – none.
11. Discuss and take action to certify all correction(s) of any error(s), under State Law (Wis. Stat. §70.43) – none.
12. Discuss and take action to verify the open-book changes are included in the Assessment Roll – Assessor Mark Brown stated that all open-book changes were included in the Assessment Roll.
13. Allow taxpayers to examine assessment date – time was allowed for taxpayers to examine the roll.
14. During the first two hours, consideration of:
- Waivers of the required 48-hour notice of intent to file an objection when there is good cause – none received.
 - Requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to Circuit Court – none received.
 - Requests to testify by telephone or submit a sworn written statement – none received.
 - Subpoena request – none.
 - Act on any other legally allowed or required Board of Review matters – none.
15. Review Notices of Intent to File Objection –
- Received Notices of Intent to File Objections for parcel numbers: 59141688940, 59141690107, 59141676460 and 59141682420, Board of Review Secretary Gamb stated that she received notice from these

property owners withdrawing their objections. The property owner for parcel number 59141690323 also filed an objection.

16. Proceed to hear objections, if any, and if proper notice/waivers given unless scheduled for another date –

Secretary Gamb called the first hearing:

Case of Jerry and Lynn M. Mueller;

Property owners reside at and the address for the property in question is 217 Phillip Court, Kohler, WI 53044;

Tax key number for this property is 59141690323;

This property has been classified for assessment purposes as residential;

The value in the assessment roll for the current year is:

Land: \$83,000

Improvements: \$949,000

Total Assessment: \$1,032,000

Board of Review Secretary Gamb swore in Objector Jerry Miller, Village Assessor Mark Brown and Village Assessor Brian Willoughby.

Objector Jerry Miller stated his name and address, 271 Phillip Court, Kohler WI 53044, for the record.

Village Assessor Mark Brown stated his name and address, Associated Appraisal Consultants, Inc. W6237 Neubert Rd, Appleton, WI 54913, for the record.

Assessor Mark Brown stated the level of assessment for the current year is estimated to be 100%.

Objector Jerry Miller provided sworn testimony: \$800,000 is a more representative assessment of what the property could sell for. Prior to purchasing the home in 2022, the property was vacant for a year. Some of the windows were replaced due to rot, the basement is in need of repairs, the chimney needs repairs and the roof needs to be replaced.

Village Assessor Mark Brown provided sworn testimony: property was purchased in 2022 for \$725,000. Recent sales of these properties were used: 403 Lakewood Court; 625 Treehouse Parkway; 367 Phillip Court. The home's interior is average condition and exterior is in good condition. Comparable properties included: 367 Phillip Court, 337 Frederick Court and 219 Phillip Court.

The Board of Review members went through the Findings of Fact, Determination and Decision form, see attached.

Motion by Mike Vogl, second by Matt Kautzer that the Assessor's valuation is correct; the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor; the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor. A roll call vote was taken: Trace Volpe – aye, David

Mikolyzk – aye, Mike Vogl – aye, Jeff Hansmann – aye, Matt Kautzer – aye.
Motion carried.

17. Consider and take action on scheduling additional Board of Review Date(s) – no action taken.

18. Adjourn (to a future date if necessary) – Motion by Mike Vogl, second by Jeff Hansmann to adjourn sign the die at 7:00 p.m. Motion carried.

Cindi Gamb, Clerk/Treasurer