BOARD OF REVIEW MEETING AGENDA

MONDAY, JUNE 9, 2025 - 6:00 P.M.

SISTER BAY VILLAGE HALL – 10693 N BAY SHORE DR

1. Call to Order
2. Roll Call
3. Appoint Chair
4. Confirmation of the following:
    a. Posting and publication of Board of Review and Open Meetings notices
    b. That a member has met the mandatory training requirements
    c. That the Village has received the assessment roll from the Assessor
5. During the first two hours, consideration of:
    a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
    b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court,
    c. Act on any other legally allowed/required Board of Review matters
6. Review Notices of Intent to File Objection
7. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date
8. Consider/act on scheduling additional Board of Review Date(s)
9. Adjourn

Public Notice

Questions regarding the nature of the agenda items or more detail on the agenda items listed above can be directed to Village Clerk, Heidi Teich. Email heidi.teich@sisterbaywi.gov. It is possible that members of, and possibly a quorum of members, of other governmental bodies of the municipality may attend the meeting to gather information; no action will be taken by any governmental body other than the governmental body specifically referred to in this notice. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aids at no cost to the individual to participate in public meetings. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118, (FAX) 854-9637, or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review at the Administration Building, 2383 Maple Drive during operating hours. (8 a.m. – 4 p.m. Monday through Thursday, 8 a.m. – noon on Friday). The Village of Sister Bay is an Equal Opportunity Provider.

POSTED DATE/SIGNATURE ______________________

Peninsula Publishing & Distribution, Inc.

Serving our community since 1996.

Village of Sister Bay
PO Box 769
Sister Bay, WI 54234

Being duly sworn, doth depose and say that she/he is an authorized representative of the Peninsula Pulse, a newspaper published in Sturgeon Bay, Wisconsin, and that an advertisement of which the annexed is a true copy, taken from said paper, which was published therein on:

Total cost of ad(s): $67.05 (BOR & Open Book)
Published Date(s): 05/09/25

(Signed) ______________ (Date) 5/9/25
Office Representative

Signed and sworn before me

____

My commission expires 5/12/27

KATHRYN SHANKS
Notary Public, State of Wisconsin

Peninsula Publishing & Distribution, Inc.

Serving our community since 1996.

Village of Sister Bay
PO Box 769

Sister Bay, WI 54234

Being duly sworn, doth depose and say that she/he is an authorized representative of the Peninsula Pulse, a newspaper published in Sturgeon Bay, Wisconsin, and that an advertisement of which the annexed is a true copy, taken from said paper, which was published therein on:

Total cost of ad(s): $109.82 (BOR)
Published Date(s): 05/16/25

(Signed) ______________________ (Date) 5/16/25
Office Representative

Signed and sworn before me

____

My commission expires 5/12/27

KATHRYN SHANKS
Notary Public, State of Wisconsin

Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of DOOR

Co-muni code 15181

I, Heidi Teich , the clerk for the VILLAGE OF SISTER BAY ,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

Name	Date
KURT HARFF	04/29/2025

05-02-2025 03:28 PM

Date electronically filed

heidi.teich@sisterbaywi.gov

Clerk email

Board of Review Member Training Affidavit

Preparer Information	
Name Heidi Teich	Title Clerk
Email heidi.teich@sisterbaywi.gov	Phone 920-854-4118

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code:	15181
Submission date:	05-02-2025 03:28 PM
Confirmation:	PA10720250459O1746217709831
Submission type:	ORIGINAL

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's Guide for Property Owners.

Complete all sections:

Section 1: Property Owner / Agent Information			*** If agent, submit written authorization (Form PA-105) with this form**		
Property owner name *(on changed assessment notice)*			Agent name *(if applicable)*		
Owner mailing address			Agent mailing address		
City	State	Zip	City	State	Zip
Owner phone ( ) -	Email		Owner phone ( ) -	Email	

Section 2: Assessment Information and Opinion of Value			
Property address			Legal description or parcel no. *(on changed assessment notice)*
City	State	Zip	
Assessment shown on notice – **Total**			Your opinion of assessed value – **Total**

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class		Acres	$ Per Acre		Full Taxable Value
Residential total market value					
Commercial total market value					
Agricultural classification:	# of tillable acres		@	$ acre use value	
	# of pasture acres		@	$ acre use value	
	# of specialty acres		@	$ acre use value	
Undeveloped classification # of acres			@	$ acre @ 50% of market value	
Agricultural forest classification # of acres			@	$ acre @ 50% of market value	
Forest classification # of acres			@	$ acre @ market value	
Class 7 "Other" total market value				market value	
Managed forest land acres			@	$ acre @ 50% of market value	
Managed forest land acres			@	$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: *(Attach additional sheets if needed)*	Basis for your opinion of assessed value: *(Attach additional sheets if needed)*

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property?. . . . . ☐ Yes ☐ No

If Yes, provide acquisition price $ ____________ Date ___-___-____ *(mm-dd-yyyy)* ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)?. . . . . ☐ Yes ☐ No

If Yes, describe ____________

Date of changes ___-___-____ *(mm-dd-yyyy)* Cost of changes $ ____________ Does this cost include the value of all labor (including your own)? ☐ Yes ☐ No

C. Within the last five years, was this property listed/offered for sale? . . . . ☐ Yes ☐ No

If Yes, how long was the property listed *(provide dates)* ___-___-____ *(mm-dd-yyyy)* to ___-___-____ *(mm-dd-yyyy)*

Asking price $ ____________ List all offers received ____________

D. Within the last five years, was this property appraised? . . . . ☐ Yes ☐ No

If Yes, provide: Date ___-___-____ *(mm-dd-yyyy)* Value ____________ Purpose of appraisal ____________

If this property had more than one appraisal, provide the requested information for each appraisal. ____________

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): ____________
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing ________ minutes.

Property owner or Agent signature	Date *(mm-dd-yyyy)* - -

Town/Village/City of ______________________

Board of Review
Findings of Fact, Determinations and Decision *

- *Board of Review (BOR) Assessment Appeal Hearing must be held in open session*
- *The BOR should make its decision only on the evidence presented.*
- *The BOR can hear the appeal immediately or at another time If later advise the taxpayer as to the deliberation date and time.*
- *Complete the decision part of this form immediately after the case is decided*
- *The BOR clerk can participate in completing this form*

A. PROPERTY IDENTIFICATION AND FINDINGS OF FACT

ASSESSMENT YEAR: 202________ Tax Key Number:______________________________ Personal Property Account Number (if applicable) ______________________________ Property Address: ______________________________ Property Owner: ______________________________ Mailing Address: ______________________________ January 1, 202____________ Assessment Value: ______________________________
Land: __________________ Improvements: ______________ Total: ________________

Hearing Date: ______________________________ Time:____________

Objector Received written confirmation of Hearing Date: Yes:_______ No:_____ (*or*) Both Objector and Assessor waived 48-hour notice of hearing: ______________________

Note: ***<u>The taxpayer must have filed a written objection before or at the Board of Review</u>***. Check one:

_____ Timely notice of "Intent to File an Objection" was provided by the objector to the clerk (either in writing or orally) at least 48 hours prior to first full session of Board of Review

Or

_____ Waiver was granted by Board of Review for:
_____ Good Cause, ***<u>or</u>***
_____ Extraordinary Circumstances

Board members present: ____

____

Board Members removed (if any): ______________________________

Board Counsel Present: ______________________________

Property Owner/Objector's Attorney or Representative: ______________________

Board Members with certified training (must have at least one): ________________

B. TESTIMONY

The following individuals were sworn as witnesses by the Board of Review Clerk (include Property Owner/Objector or his/her Representative, if testifying, and Assessor):

____

____

____

____

1. **Sworn testimony by Property Owner/Objector** ______________________________ included:
   a. A recent sale of the subject property: Yes_____ No _____
   If yes: The subject property was sold for $_______________
   Date of sale _______________

   b. Recent sales of comparable properties: Yes ____ No _____
   If yes: A total number of _____________ other properties were presented.
   Addresses of other properties:

   ____

   ____

   ____

   c. Other factors or reasons (if presented): Yes _____ No _____
   If yes: List of summary factors or reasons presented by Property owner/objector (if evidence presented only available to one side, list corroboration of that evidence):

   ____

   ____

   ____

2. **Sworn testimony on behalf of Property owner/objector was presented by following other witnesses** (if any):____

   ____

   ____

   Summary of testimony of other witnesses for objector (if any):________________________

   ____

   ____

   ____

   ____

3. **Sworn testimony by Assessor**____ included:
   a. Estimated level of assessment for the current year is ________%.
   b. A recent sale of the subject property: Yes_____ No _____
   If yes: The subject property was sold for $_______________
   Date of sale _______________
   c. Recent sales of comparable properties: Yes ____ No _____
   If yes: A total number of _____________ other properties were presented.
   Addresses of other properties:

   ____

   ____

d. Other factors or reasons (if presented): Yes _____ No ____
If yes: List of summary factors or reasons presented by Assessor:

4. **Sworn testimony** (if any) **on behalf of the Assessor was presented by**:

5. **Summary of testimony of other witnesses for Assessor** (if any): ____________________

C. DETERMINATIONS

1. The Assessors estimate level of assessment o.f the municipality has been determined to be ____%
The relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality – town, city or village. For example, if the assessed value of all property subject to property tax in the municipality is $2,700,000 and the equalized value (with no prior corrections) in the municipality is $3,000,000 then the "assessment level" is said to be 90% ($2,700,000 / $3,000,000 = .90 or 90%)

2. The board finds that there was a *recent sale of the subject property.* Yes _ No _
a. The sale was an arms-length transaction. Yes _ No _
b. The sale was representative of the value as of January. Yes _ No _
c. The board finds that the sale supports the assessment. Yes _ No _
d. If all answers are 'yes.' Yes _ No _
d1. What is the sale price? ______________
d2. What if any adjustments, based on the evidence presented, should be made for such considerations as time between the date of sale and the January 1 assessment date, non-market class value in the selling price (ag-use value and fractionally assessed classes), and/or other physical changes that occurred to the property between the sale date and the January 1 assessment date?

d3. What is the full taxable value? ________________

If responses in 2 through 2c were "yes," upon completion of the section proceed to section D, Decision, check all that apply and determine the assessed value.

3. **The Board of Review finds that there are *recent sales of comparable properties***: Yes _ No _
If yes, answer the following:

Property Owner

a. Did the Property Owner present testimony of recent sales of comparable properties in the market area? Yes ____ No ____
b. If yes, were the attributes satisfactorily adjusted for their differences from the subject and their contribution to value? Yes ____ No ___

Assessor

c. Did the Assessor present testimony of recent sales of comparable properties in the market area? Yes No ______

d. If yes, were the attributes satisfactorily adjusted for their differences from the from the subject and their contribution to value? Yes ______ No ___

Conclusion

e. LIST THE PROPERTIES AND VALUES THAT THE BOARD OF REVIEW RELIES ON TO MAKE ITS DETERMINATION AS TO FAIR MARKET VALUE:

____

____

____

4. The Board of Review finds that *the assessment should be based on other factors:* Yes ___ No ____

If Yes, list the factors that the Board of Review relies on to make its determination as to fair market value: ____

____

What was the most credible evidence presented:

____

____

____

D. DECISION (Motion must be made and seconded)

1. **________________________Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines,________________________Seconds,** *{mark all that apply below)*
   - That the Assessor's valuation is correct;
   - That 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;
   - That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
   - That the proper use values were applied to the agricultural land;
   - That the proper fractional assessments were applied to undeveloped land and agricultural forest land classifications;
   - That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
   - That the Assessor's valuation is reasonable in light of all the relevant evidence;
   - And sustains the same valuation as set by the Assessor.
   - It is not relevant to present assessments of other properties as a basis for the market value of the appeal property (in certain cases).

OR

2. **Moves: Exercising its judgment and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby Determines,:________________Seconds,** *{mark all that apply below*
   - 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;
   - That the property owner's valuation is reasonable in light of the relevant evidence;
   - That the full value of the property is:

Land: ______________________________ Improvements: ________ Total: _______

- That the level of assessment of the municipality is at: ________________%
- And hereby sets the new assessment at:

Land: ______________________________ Improvements: ________ Total: _______

I, ______________________________________, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Name of Board of Review Member:	Yes	No
______________________________	_____	_____
______________________________	_____	_____
______________________________	_____	_____
______________________________	_____	_____
______________________________	_____	_____
______________________________	_____	_____
______________________________	_____	_____

to adopt these Findings of Fact, Determination and Decision on this _________ day of ______________________, 202____

____

Clerk of Board of Review

** This sample script was originally prepared by John P. Macy of **Municipal** Law and Litigation Group, S.C., (262)548-1340, and was reviewed and modified by Rick Stadelman of the Wisconsin Towns Association and the Office of Technical & Assessment Services of the Wisconsin Department of Revenue.*

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20____ as finalized by the Board of Review (BOR) is listed below.

Property Owner

General Information

Date issued - -

Parcel no.

Address

Legal description ____________________

____

☐ Town ☐ Village ☐ City

Municipality ____________________

Assessment Information

20____ Original Assessment		20____ Final Assessment *(determined by BOR)*	
Land	$	Land	$
Improvements	$	Improvements	$
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Personal property	$	Personal property	$
Total personal property	$	Total personal property	$
Total all property	$	Total all property	$

Appeal Information

If you are not satisfied with the BOR's decision, there are appeal options available. Note: Each appeal option has filing requirements. For more information on the appeal process, review the Guide for Property Owners.

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A $100 filing fee is required. It is not available for properties with an assessed value over $1 million or properties located in first-class cities (Milwaukee). DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 2023 as finalized by the Board of Review (BOR) is listed below.

Property Owner

John Q Public
123 N Pleasant St
Badger WI 53111

General Information

Date issued 10 - 15 - 2023

Parcel no. 002-0654

Address 123 N Pleasant St

Legal description Lot 1, Block 6 Dexter's Subdivision

[X] Town [ ] Village [ ] City

Municipality Badger

Assessment Information

2023 Original Assessment		2023 Final Assessment *(determined by BOR)*	
Land	$ 45,000	Land	$ 45,000
Improvements	$ 325,000	Improvements	$ 325,000
Personal property	$ 0	Personal property	$ 0
Personal property	$ 0	Personal property	$ 0
Personal property	$ 0	Personal property	$ 0
Total personal property	$ 0	Total personal property	$ 0
Total all property	$ 370,000	Total all property	$ 370,000

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