

MINUTES—BOARD OF REVIEW
SEPTEMBER 10, 2025

1. CALL BOARD OF REVIEW TO ORDER.

THE BOARD OF REVIEW WAS CALLED TO ORDER AT 3:00PM BY CLERK-TREASURER PAM KRAUEL.

2. ROLL CALL.

THOSE IN ATTENDANCE WERE; STEVE SCHOPF, ELIZABETH GAUGER, DALE WIEGAND, MARK GRAUPMAN, PAM KRAUEL, AND ASSESSORS AMY ZACHARIAS AND ZACKARY ZACHARIAS.

3. CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETINGS NOTICES.

KRAUEL REPORTED THAT THE BOARD OF REVIEW WAS POSTED AT LEAST THIRTY DAYS PRIOR TO TODAY'S MEETING AT THE FOLLOWING LOCATIONS: TOWN HALL, JP EXPRESS, AND THE TOWN WEB SITE.

4. SELECT A CHAIRPERSON FOR BOARD OF REVIEW.

AT THIS TIME KRAUEL ASKED THAT A CHAIRPERSON OF THE BOARD OF REVIEW BE APPOINTED. WIEGAND MOVED TO APPOINT STEVE SCHOPF AS CHAIRPERSON, SECOND BY GAUGER, MOTION CARRIED.

5. SELECT A VICE-CHAIRPERSON FOR BOARD OF REVIEW.

KRAUEL ASKED FOR A MOTION TO APPOINT A VICE-CHAIRPERSON. GAUGER MOVED TO APPOINT MARK GRAUPMAN AS VICE-CHAIRPERSON, SECOND BY WIEGAND, MOTION CARRIED.

6. VERIFY THAT A MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS.

KRAUEL NOTED THAT ELIZABETH GAUGER, STEVE SCHOPF, MARK GRAUPMAN, AND DALE WIEGAND HAVE TAKEN THE MANDATORY TRAINING REQUIREMENTS FOR THE 2025 BOARD OF REVIEW.

7. RECEIPT OF THE ASSESSMENT ROLL BY CLERK FROM ASSESSOR.

THE CLERK RECEIVED AND SIGNED THE ASSESSMENT ROLL.

8. ASSESSOR OATH OF OFFICE.

KRAUEL CONDUCTED THE OATH OF OFFICE TO THE ASSESSOR, ZACKARY ZACHARIAS.

9. PROCEED TO HEAR OBJECTIONS AND ACTION IF ANY.

3:05PM—DAVID SHEPARD, 5731 BAY SHORE DRIVE, 008-01-3129261K. OBJECTION FORM WAS RECEIVED AT LEAST 48 HOURS BEFORE TODAY'S BOARD OF REVIEW AND THE BOARD MEMBERS EACH HAVE A COPY. SHEPARD WAS SCHEDULED FOR 3:20PM BUT BECAUSE HE WAS IN ATTENDANCE AND THERE WAS NO OBJECTION HE PRESENTED HIS CASE TO THE BOARD.

SHEPARD WAS SWORN IN BY CLERK KRAUEL.

SHEPARD INDICATED HE AGREE'S TO THE ASSESSMENT ON THE IMPROVEMENTS BUT HE DOES NOT AGREE ON THE 193% INCREASE ON THE PROPERTY. HE HANDED DOCUMENTS TO THE BOARD WHICH ARE ON FILE AND PRESENTED HIS CASE. AFTER SHEPARD HAD COMPLETED HIS PRESENTATION ZACKARY ZACHARIAS PRESENTED HIS CASE AND HANDED OUT COMPARABLE SALES AND A MAP OF PROPERTIES ON BAY SHORE DRIVE ALONG WITH HIS EXPLANATION ON HOW HE DETERMINED THE ASSESSED VALUES ON BAY SHORE DRIVE.

AFTER DISCUSSION AND CONSIDERATION FROM MEMBERS OF THE BOARD OF REVIEW WIEGAND MOVED THAT PER STATE STATUE 70.47(9)(a) (which he read) THE VALUATION IS CORRECT, SECOND BY GAUGER.

ROLL CALL; GRAUPMAN—EYE, GAUGER—EYE, SCHOPF—EYE, KRAUEL—EYE, WIEGAND—EYE, MOTION CARRIED.

ZACHARIAS HANDED SHEPARD A COMPLETED NOTICE OF BOARD OF REVIEW DETERMINATION FORM.

4:00PM—LAURA ARNDT, 6233 BAY SHORE DRIVE, 008-01-20292613H. OBJECTION FORM WAS RECEIVED AT LEAST 48 HOURS BEFORE TODAY'S BOARD OF REVIEW AND THE BOARD MEMBERS EACH HAVE A COPY.

LAURA ARNDT AND DON MINER ADDRESSED THE BOARD OF REVIEW IMMEDIATELY FOLLOWING DAVID SHEPARD AND BOTH WERE SWORN IN. THEY HANDED OUT COMPARISONS AND GAVE THEIR PRESENTATION TO THE BOARD OF REIVEW. IMMEDIATELY FOLLOWING ASSESSOR ZACHARIAS PROVIDED A HANDOUT OF PROPERTIES HE USED AS COMPARIABLES.

AFTER DISCUSSION AND CONSIDERATION FROM MEMBERS OF THE BOARD OF REIVEW,

GAUGER MOVED, THE DECISION EXERCISING ITS JUDGEMENT AND DISCRETION, PURSUANT TO STATUE 47.47(9)(a) THE BOARD OF REIVEW BY MAJORITY AND ROLL CALL VOTE HEREBY DETERMINES THAT THE ASSESSORS VALUATION IS CORRECT AND THE ASSESSOR PRESENTED EVIDENCE OF FAIR MARKET VALUE OF SUBJECTS PROPERTY ASSESSMENT METHODS CONFORMED TO THE STATUTORY REQUIREMENTS OUTLINED IN PROPERTY ASSESSMENT MANUAL AND ASSESSOR PRESENTED EVIDENCE OF THE PROPER PROSECUTION OF THE SAID PROPERTY ASSESSMENT METHODS CONFIRMED STATUTORY REQUIREMENTS OUTLINED IN PROPERTY ASSESSMENT MANUAL AND PROPERTY OWNER DID NOT SHOW SUFFICIENT EVIDENCE TO REBUT THE PRESUMPTION OF CORRECTNESS GRANTED BY LAW TO THE ASSESSOR AND THAT THE ASSESSORS VALUATION IS REASONABLE IN LIGHT OF ALL THE RELEVANT EVIDENSE AND SUSTAINS THE SAME VALUATION AS SET BY THE ASSESSOR. SECOND BY GRAUPMAN. ROLL CALL; KRAUEL—EYE, WIEGAND—EYE, GRAUPMAN—EYE, GAUGER—EYE, SCHOPF—EYE, MOTION CARRED. ZACHARIAS HANDED ARNDT A COMPLETED NOTICE OF BOARD OF REVIEW DETERMINATION FORM.

THERE WERE NO OTHER OBJECTIONS SCHEDULED.

10. **CONSIDER ADDITIONAL BOARD OF REVIEW DATES.**

NO DISCUSSION.

11. **ADJOURN.**

WIEGAND MOVED TO ADJOURN THE BOARD OF REVIEW FOR 2025, SECOND BY GRAUPMAN,
MOTION CARRIED. 5:00PM.

RESPECTFULLY;

PAM KRAUEL, CLERK-TREASURER