# OCTOBER 7, 2026
# Open Book

The Town of Gibson held an open book session on Wednesday, October 7, 2026 from 9:00 a.m. to 7:00 p.m. with Assessor Scott Tennessen in attendance.

# OCTOBER 22, 2026
# Board of Review

Roll call was taken and members in attendance were: Steven Rahmlow, Duane Argall, Alternate James Falkowski and Linda Herman representing a quorum. Board of Review was in session for at least two hours. Scott Tennessen, town assessor, was also present. Appropriate posting/publication of Board of Review and Open Meeting notices was confirmed with clerk.

Board of Review was called to order at 5:00 p.m. by Rahmlow. Motion by Argall, second by Falkowski, to elect Linda Herman, Clerk of Board of Review. All voting aye, motion carried.

Motion by Argall, second by Falkowski, to elect Steven Rahmlow as chairman of the Board of Review. All voting aye, motion carried.

Motion by Falkowski, second by Rahmlow, to elect Duane Argall as vice-chairman of the Board of Review. All voting aye, motion carried.

Rahmlow, Falkowski, Argall and Herman completed the state required Board of Review training in 2026 which falls within the one year requirement of today's meeting.

Verification was made that town has an ordinance for confidentiality of income and expense information provided to assessor under state law (sec. 70.47(7)(af) and a policy on procedure for waiver of board of review hearing requests.

2026 Assessment Roll received from assessor. Statutory duties were performed and the assessment roll was examined and no errors or omissions were detected. This year a revaluation of all properties was conducted. Mr. Tennessen stated the current level of assessment is 100%. The clerk and assessor both stated that the assessor's affidavit had been signed.

Don Murray timely informed the clerk orally that he would appear before the Board of Review. His Objection to Real Property Assessment form was filed for parcel number 006-030-007-001.00. Mr. Murray and Assessor Tennessen were sworn in. Mr. Murray presented his case stating the property in question was valued at $200,000.00. He did not submit any information regarding recent sales of comparable properties and there was no recent sale of the property. He did mention that three buildings had been removed from his property and that he lives on a gravel road.

Assessor Tennessen testified by presenting three comparable property sales adjusting for differences. Short discussion of the facts presented. Mr. Tennessen stated he has removed the value of the assessed value of the three removed buildings and he completed his assessment in accordance with all statutory requirements. Argall moves and Falkowski seconds: exercising its judgment and roll call vote hereby determines:

- that the Assessor's valuation is correct;
- that the Assessor presented evidence of the fair market value of the subject property using assessment methods to the statutory requirements and which are

outlined in the Wisconsin Property Assessment Manual;

- that the Assessor presented evidence of the property 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 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.

Findings of Fact, Determinations and Decision was completed and adopted on October 22, 2926 by affirmative roll call votes by Argall, Falkowski, Rahmlow and Herman. Clerk completed Notice of Board of Review Determination and gave directly to Mr. Murray showing no change in assessment value.

Assessment roll was reviewed, there were no descriptions, calculation errors, omitted property or double assessed property errors to correct.

There were 9 open book changes that are included in the assessment roll per the assessor's statement.

The 2026 Town of Gibson Board of Review adjourned at 7:37 p.m. on motion by Argall, second by Falkowski. All voting aye, motion carried.

Linda S. Herman
Town Clerk