BOARD OF REVIEW MINUTES

Town of Phelps, Vilas County, WI
Thursday, October 29, 2026 - 6:00 P.M.

1. **Call to Order** – The 2026 Board of Review Two-Hour Meeting was called to order at 6 pm by Town Chair Steve Doyen.
2. **Roll Call** – Present: Town Assessor Terry Vosburgh of Hoffman Appraisals; Town Chair Steve Doyen; Town Board Supervisors Jeremy Ryan, Mary Ann Holcomb, Steve Waier; Clerk/Treasurer Sheryl J Ward. Excused – Maureen L Robinson.
3. **Pledge of Allegiance** – Recited**.**
4. **Confirmation of Appropriate Board of Review and Open Meeting Notices** – Chair Doyen confirmed proper posting and publication of the meeting notices. On September 9, 2026, the combined notice of Open Book (held October 14, 2026) and the Board of Review Two-Hour Meeting was published in the Vilas County News Review and on the Town website, and posted at the Phelps Post Office, the Phelps Convenience Center, and the Community Center bulletin board. Publication and posting occurred at least 30 days before Open Book, as required in a revaluation year pursuant to Wis. Stat. 70.47(2). The agenda for the Board of Review Two-Hour Meeting was published on the Town website and posted at the Phelps Post Office, the Phelps Convenience Center, and the Community Center bulletin board on October 26, 2026.
5. **Select a Chairperson for The Board of Review** – Motion by Steve Waier to select Steve Doyen to be the Chairperson for the Board of Review. Second by Jeremy Ryan. All voting aye. Motion carried.
6. **Select a Vice-Chairperson for The Board of Review** – Motion by Steve Doyen to select Steve Waier to be the Vice-Chairperson for the Board of Review. Second by Mary Ann Holcomb. All voting aye. Motion carried.
7. **Verify That a Member Has Met the Mandatory Training Requirements for The Board of Review Pursuant to Sec. 70.46(4)** – Board of Review members who have completed the training pursuant to Sec. 70.46(4) are: Sheryl J Ward, Jeremy Ryan, and Steve Waier on February 13, 2026. Affidavit filed by Clerk Ward March 18, 2026.
8. **Verify That the Town Has an Ordinance for the Confidentiality of Income and Expense Information Under State Law Sec. 70.47(7) (af).** – Verified by Clerk Ward. Ordinance on file and available at meeting.
9. **Receipt of the Assessment Roll and Sworn Statements from the Clerk** – Clerk received and signed the assessment roll.
10. **Review The Assessment Roll and Perform Statutory Duties** – Roll examined. Correct Description or Calculation Errors – None. No omitted properties or elimination of double assessed properties.
11. **Discussion/Action – Certify All Corrections of Error Under State Law (Wis. Stat. 70.43)** – None.
12. **Verify With the Assessor that Open Book Changes are Included in the Assessment Roll** – Verified with Assessor. Open book for inspection of the assessment roll was held October 14, 2026, from 9 am to 5 pm. Assessor Terry Vosburgh was present. Per Terry Vosburgh, several property owners attended the Open Book.
13. **Allow Taxpayers to Examine Assessment Data** – One taxpayer, Craig Gourley (Craig & Carla Gourley Living Trust), was present, but did not examine the rolls.
14. **During the First 2 Hours, Consideration of:**
    - Waivers of the Required 48-Hour Notice of Intent to File an Objection, When There is Good Cause –None.
    - Requests for Waiver of the BOR Hearing Allowing the Property Owner an Appeal Directly to the Circuit Court – None.
    - Act On Any Other Legally Allowed/Required Board of Review Matters – None.

15. Review Any Notices of Intent to File Objection and Proceed to Hear Objections Under Oath from All Persons Who Appear Before It:

Clerk Ward is called upon by Chair Doyen to introduce the first case. Clerk Ward speaks:

This case is of The ***Craig & Carla Gourley Living Trust***. The property owner/objector resides at 10707 Sagamore Ln., Bentonville AR, 72712.

The address for the property in questions is 867 Eagles Nest, Phelps, WI, 54554. The tax key for this property is 18-2004-03.

This property has been classified for assessment purposes as Residential.

The value in the Assessment Roll for the current year is:

Land - $373,500.00

Improvements - $1,448,800.00

Total Assessment - $1,822,300.00

Clerk Ward swears in the Assessor and the Objector. Clerk Ward asks those persons sworn in to state their name and address:

Assessor States – Terry Vosburgh, N3737 County Line Rd., Gleason WI, 54435

Objector States – Craig Gourley, 10707 Sagamore Ln., Bentonville AR, 72712, and 867 Eagles Nest, Phelps WI, 54554

Findings of Fact:

- The property is identified as parcel 18-2004-03.
- It is owned by the Craig & Carla Golurley Living Trust.
- The assessment year in question is 2026.
- The total assessment of land and improvements is $1,822,300.00.
- The hearing date is the date of Board of Review, October 29, 2026.
- The taxpayer filed a timely notice of "Intent to File an Objection" with the Clerk on October 27, 2026, before 6 pm. Also filed was the "Objection to Real Property Assessment" on the same day.
- Board of Review Members present for the Hearing: Chair Steve Doyen; Supervisors Mary Ann Holcomb, Jeremy Ryan, and Steve Waier; Clerk Sheryl Ward. Supervisor Maureen Robinson was excused.
- Board Members Ryan, Ward, and Waier were trained as required, and an affidavit was filed March 18, 2026.

Sworn Testimony:

- Gourley questioned why neighboring properties were seemingly assessed differently and emphasized wanting to pay his fair share but not wanting to overpay. Gourley presents a list of the assessment of properties he believes are like his.
- Vosburgh said four properties on Gourley's list (which were not recent sales, but assessments) increased 97%–104%, compared with 99.8% for Gourley's property. He explained that improvements, amenities, construction, and the location of square footage affect assessed values, and that he was required to use the recent arm's-length transaction – with the purchase by the Gourley's in June of 2026, for $1,975,000.00, being the arm's-length transaction used for assessment purposes.

- Discussion addressed upgrades and improvements since 2020 and differences between full-log and half-log homes. Doyen explained the greater construction costs of full-log homes and supported the assessor's value.
- Gourley acknowledged the upgrades and construction differences and said he had learned a lot. Vosburgh explained that assessment increases would not produce equivalent tax-rate increases, though he could not determine the final mill rate for the Town of Phelps.

Doyen – My last question to you (Gourley) is are you alright with our findings?

Gourley – Yes, I am.

Doyen – I am now closing the testimony in this case.

16. Act on Finding of Fact, Determinations and Decision –

Findings of Fact:

- 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;
- That the assessor presented evidence of the proper classification of the subject property using assessment methods which control 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 considering all the relevant evidence;

Chair Doyen asks the Board whether the assessor's valuation ($1,822,300.00) is correct or incorrect.

Waier motions that the assessor's valuation is correct.

Doyen seconds the motion.

Roll Call Vote: Sheryl Ward, Clerk of the Board of Review, certifies that the members of the Board of Review voted as follows:

Steve Doyen – Yes

Mary Ann Holcomb – Yes

Steve Waier – Yes

Shery Ward – yes

Jeremy Ryan – **Abstains**, as he sold the property to Craig & Carla Gourley.

Therefore, the Findings of Fact, Determination, and Decision were adopted October 29, 2026.

Signed Sheryl J Ward Sheryl J Ward, Clerk of the Board of Review

Clerk Ward personally gives completed Form PR-302, "Notice of Board of Review Determination" to Craig Gourley before meeting is adjourned.

17. **Consider/Act on Scheduling Additional Board of Review Date(S) if Necessary** – Additional meetings of the Board of Review are not necessary.
18. **Meeting Adjournment** – Chair Doyen adjourned meeting at 8:00 pm.

Sheryl J Ward

Sheryl J Ward
Clerk-Treasurer, Town of Phelps