

VILLAGE OF OXFORD
BOARD OF REVIEW
May 10, 2023

The Village Board of Review of the Village of Oxford, Marquette County, Wisconsin met on Wednesday, May 10, 2023 in the Council Room of the Oxford Village Hall, 129 S. Franklin Avenue.

The Clerk called the meeting to order at 6:00 PM with Board of Review Members Erwin (Butch) Meyer, Loretta Drinkwater, Carrie Rozek, Gary Sorensen, Richard Bohringer, Dennis Zacharias, and Bart O'Brien present. Also in attendance was Village Assessor Amy Zacharias of Action Appraisers and Consultants, Inc.

The Clerk verified the following:

Notices for the Open Book and Board of Review were posted at the Oxford Village Hall, the Oxford Post Office, and on the Village of Oxford's website, www.villageofoxfordwi.com, on March 31, 2023. The agenda for the Board of Review was posted at the Oxford Village Hall, the Oxford Post Office, and on the Village of Oxford's website, www.villageofoxfordwi.com, on May 8, 2023.

Board of Review certification requirements have been met with all seven Board of Review members being certified on April 25, 2023. A training affidavit was electronically filed with the Wisconsin Department of Revenue on April 25, 2023.

A nomination for Chairperson of the Board of Review was requested by the Clerk. **Motion made by O'Brien/Drinkwater** to nominate Butch Meyer as Chairperson of the Board of Review. Motion carried on a voice vote unanimously.

A nomination for Vice-Chairperson of the Board of Review was requested by Chairman Meyer. **Motion made by Drinkwater/Rozek** to nominate Gary Sorensen as Vice-Chairperson of the Board of Review. Motion carried on a voice vote unanimously.

Motion made by Rozek/O'Brien to accept the minutes of the May 11, 2022 Board of Review as printed. Motion carried.

Assessor Zacharias advised there were no corrections of error made under state law (sec. 70.43, Wis. Stats.).

The Open Book was held via telephone conference April 18, 2023 from 9:00 AM to 11:00 AM. Assessor Zacharias verified there were no changes made to the Assessment Roll as a result of the Open Book.

The Clerk received the Assessment Roll from the Assessor, presented it to Chairman Meyer, and then advised there were no sworn statements to present to the Board of Review.

An opportunity was provided to allow taxpayers to review the 2023 Assessment Roll. There were no taxpayers in attendance, other than the Board of Review members.

The Clerk advised there were no Notices of Intent to File an Objection forms filed in the Clerk's office.

The Clerk advised there were no objections scheduled for this meeting.

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The Village of Oxford 2023 Assessment Roll was reviewed. No corrections or changes were made to the Assessment Roll by the Board of Review.

No additional Board of Review dates were scheduled.

Assessor Zacharias advised the Board of Review of some assessment details and Department of Revenue Major Class Comparison 2022 statistics. The aggregate assessment ratio for 2022 is 79.53%, residential being at 75.29%. This is the second year the Village is out of compliance, which is understandable due to the real estate market. Assessor Zacharias advised a market adjustment is recommended in the next couple of years. Commercial was at 99.04%, agricultural at 103.45%, farm buildings/woods/swamp at 100.14%, and personal property was at 85.01%. New construction totaled \$99,700.00, and there were \$16,600.00 in demolitions. The net new construction was \$83,100.00 with \$12,700.00 coming from commercial and \$70,400.00 coming from residential. The total assessed value for 2022 was \$27,064,459.00. This includes both real estate and personal property. The total assessed value for 2023, including real estate and personal property, is \$27,001,267.00.

The Assessor, Amy Zacharias of Action Appraisers & Consultants, Inc. signed the Assessor's Affidavit on May 10, 2023 stating Notices of Changed Assessments were mailed March 14, 2023.

Motion made by Rozek/Sorensen to accept the Village of Oxford 2023 Assessment Roll. A roll call vote was unanimously in favor.

Motion made by Drinkwater/Zacharias to adjourn at 8:00 PM. Motion carried.

Shannon McMullin, Clerk-Treasurer
Village of Oxford
Marquette County, Wisconsin