

**TOWN OF MINOCQUA  
BOARD OF REVIEW  
November 10<sup>th</sup>, 2020**

The Board of Review for the Town of Minocqua was called to order by Chairman Mark Hartzheim at 9:00 a.m. on November 10<sup>th</sup>, 2020 in the Board Room of the Minocqua Center pursuant to Sec. 70.47(1) of Wisconsin Statutes.

Present were: Chairman Mark Hartzheim, Supervisors Sue Heil, Brian Fricke and Bill Stengl, Kitt Koski, Assessor/Bowmar Appraisals and Clerk Roben Haggart.

**Motion by Heil, seconded by Fricke to approve the agenda as presented.** Voice Vote: Motion Carried.

**Motion by Haggart, seconded by Stengl nominating Mark Hartzheim as the Chairperson of the Board of Review.** Voice Vote: Motion Carried.

**Motion by Fricke, seconded by Heil nominating Roben Haggart as Vice-Chairperson for the Board of Review.** Voice Vote: Motion Carried.

Chairman Hartzheim noted that the meeting had been properly posted. Roben Haggart, Brian Fricke and Mark Hartzheim have all attended the required training and are certified Board of Review members. An affidavit was filed with the Wisconsin Department of Revenue as required.

The board discussed policies for phone testimony and requests to waive hearings. In years past the board adopted a policy not to allow phone testimony or requests to waive the hearing.

**Motion by Stengl, seconded by Heil to maintain the policy not allow phone testimony.** Voice Vote: Motion Carried.

**Motion by Stengl, seconded by Fricke to continue with the adopted policy not to allow requests for waiving of hearing.** Voice Vote: Motion Carried.

Assessor Kitt Koski reviewed his annual report and copies were provided.

The assessor indicated that the tax rolls are completed at this time and all open book changes have been made. Clerk Roben Haggart inspected and signed the rolls.

#### HEARINGS

##### WAL-MART (MI 2155-2)

Chairman Hartzheim presented a Request for Waiver of Board of Review Hearing and a request for to allow for a hearing by telephone received from Wal-Mart.

**Motion by Stengl, seconded by Heil to deny the request from Wal-Mart for a waiver of the Board of Review.** Voice Vote: Motion Carried.

**Motion by Hartzheim, seconded by Heil to deny the request for a hearing by telephone.** Voice Vote: Motion Carried.

An Objection to Real Property Assessment was received from Wal-Mart. Copies were provided to all board members.

Clerk Haggart swore in Assessor Koski and Russell Karnes, attorney at Gimbel, Reilly, Guerin, Brown, LLC representing Wal-Mart.

Attorney Karnes is requesting the assessed value on the Minocqua Wal-Mart located at 8760 Northridge Way be reduced from \$10,356,300 to \$5,100,000 on behalf of his client. He presented several "big box" sales from throughout the United States and a spreadsheet showing other Wal-Mart and Sam's Club appraisals. He had an appraisal from Marous & Company supporting the \$5,100,000 value, which was reached by the sales approach only. He answered questions from the board regarding the sales comparables. The board also pointed out that the appraisal was outdated and did not include recent comparable sale activity.

Assessor Kitt Koski presented his case as to why he has assessed the property at \$10,321,900 or \$66 per square foot. He explained that he used all three approaches; cost, income & sales when determining his value. He offered similar comparable sales and discussed the leases that Wal-Mart has with Subway and Cost Cutters. He believes that the local market is very different than the "big city" market.

**Motion by Stengl, seconded by Fricke to uphold the assessor's value of \$10,321,900 based on the evidence presented today.** Roll Call Vote: Heil, aye; Haggart, aye; Fricke, aye; Stengl, aye; Hartzheim, aye. Motion Carried.

##### G&J VITELLO FAMILY TRUST (MI 1624-2)

Clerk Haggart swore in Assessor Koski and Tim Schwanke, agent for the Vitello Family.

Tim Schwanke, Realtor with Redman Realty was appointed by the Vitello Family as their agent. The property is currently assessed at \$912,600 and they are requesting a reduction to \$710,000. Mr. Schwanke presented a case for how the value was computed along with a Comparative Market Analysis (CMA) prepared by him showing sales comparisons and current market listings. The basis for their opinion on the value was the actual construction costs. Payments made to Timber Bay Construction were presented as evidence.

Assessor Koski explained to the board how he reached his value. He reviewed the sales comparison provided by Mr. Schwanke and pointed out several differences in the Vitello family home that contributed to the higher value.

**Motion by Stengl, seconded by Heil to uphold the assessor's value of \$912,600 based on the fact that the assessor based his value on a construction bases with adjustments made as needed factoring in the improvements and outbuildings.** Roll Call Vote: Fricke, aye; Haggart, aye; Hartzheim, aye, Heil, aye; Stengl, aye. Motion Carried.

WENDLAND/WHITLOCK/BARTHELS (MI 2345-3)

Clerk Haggart swore in Assessor Koski and Katherine Wendland & Doug Barthels, owners. Mrs. Wendland reviewed their objection form provided to the board. They are requesting a reduction from \$70,800 to \$10,000. She explained that the 2020 revaluation increased the property value by 500% which is probably driven by sales. However, this property is different, the building site is very small and access to the property is only through a neighboring property (which is a relative) and may not be conveyed to a new owner should the property be sold. It is also debatable if the property even has access to the Thoroughfare. They explained several other factors making the property unique to be considered by the board.

Assessor Koski reviewed comparable sales and values of surrounding parcels. Kitt feels the property was underassessed and the revaluation is bringing the property to where it should be valued based on neighboring parcels. Even though there is a family relationship there, the value should not be based on that. The board looked at the reevaluation increase percentages on the surrounding parcels which was about 46%.

**Motion by Stengl, seconded by Heil to apply the same percentage (46%) to parcel MI 2345-3 as applied to parcel MI 2345-1 as they are very similar lots which recalculates the assessed value of MI 2345-3 to \$20,000.** Roll Call Vote: Stengl, aye; Hartzheim, aye; Haggart, nay; Heil, aye; Fricke, nay. Motion passes 3 to 2.

**Motion by Haggart, seconded by Stengl to adjourn meeting.** Voice Vote: Motion Carried. Meeting adjourned at 11:10 a.m.

Roben Haggart, CMC  
Town Clerk