

MINUTES

**TOWN OF YORKVILLE
BOARD OF REVIEW
TOWN BOARD ROOM
UNION GROVE MUNICIPAL CENTER
WEDNESDAY, JUNE 28, 2017**

Call to Order

Clerk-Treasurer Michael McKinney called the meeting to order at 5:00 p.m.

Roll Call

The following Board of Review members were present: Peter Hansen, Sherry Gruhn, Terrence McMahon and Barbara Geschke. Also present were Assessor Jim Henke and Clerk-Treasurer Michael McKinney.

Appointment of a Chairperson

Motion (McMahon, Gruhn) to appoint Peter Hansen as Chairperson of the 2017 Board of Review, Motion Carried (MC).

Appointment of a Vice-Chairperson

Motion (McMahon, Geschke) to appoint Sherry Gruhn as Vice-Chairperson of the 2017 Board of Review, MC.

Approval of Minutes

Motion (McMahon, Geschke) to approve the June 29, 2016 and May 8, 2017 Board of Review meeting minutes as presented, MC.

Clerk's Report

Date Board of Review notices were published

McKinney noted that the 2017 Board of Review adjournment notice was posted and published on April 21, 2017, while the standard 2017 Board of Review notice was posted and published on June 9, 2017.

Date Assessment Roll was received and reviewed

McKinney noted that the assessment roll was received and reviewed on May 25, 2017.

Verification that at least one member of the Board of Review has met training requirements

McKinney noted that he, Hansen, McMahon, Gruhn and Geschke completed their Board of Review training in Whitewater on March 5, 2016.

Verification of ordinance adoption providing for confidentiality of income and expense information provided to Assessor

McKinney noted that Section 2-234 of the Town of Yorkville Code of Ordinances provides for the confidentiality of income and expense information provided to the Assessor.

Assessor's Report

Open Book report and verification that Open Book changes are reflected in assessment roll

Henke noted that Open Book sessions were held on June 6 and 7, 2017. He noted that all Open Book changes are reflected in the assessment roll provided to the Board of Review this evening.

Level of assessment

Henke noted that the level of assessment is not determined until August 15. He added that he estimated the 2017 level of assessment to be 98 percent.

Date Assessor's affidavit was signed

Henke noted that the Assessor's Affidavit was signed before the beginning of this evening's Board of Review session.

Date assessment letters were sent to property owners

Henke noted that assessment letters were sent to personal and real property owners on May 25, 2017.

Review objections received 48 hours in advance

Henke noted that Stericycle, Inc., 14035 Leetsbir Road, Parcel ID # 018-03-21-24-002-120 (Agent: Barb Ricken, Grant Thornton, LLP) did provide an objection form to the Clerk-Treasurer related to the valuation of this property but added that this objection has been withdrawn at the request of the objector based upon Henke's review and amendment of their improved property valuation. He stated that the objector has signed a form waiving their right to appear before the Board of Review to object to this valuation. He noted that more commercial properties are hiring outside firms to file similar objections with municipalities.

Public appearances by objectors without 48 hour notice

No objectors appeared before the Board of Review without 48-hour notice.

Hearings – Public appearances by objectors

No objectors appeared before the Board of Review.

Deliberation and action on objections made to the Board of Review

As no objectors appeared before the Board of Review, no action was taken.

Clerk's report on how objectors will be notified of decisions

As no objectors appeared, notifications will not be necessary for the Board of Review.

Review, correct and accept assessment roll

Henke stated that the Town's assessment roll for non-manufacturing personal and real property stands at \$479,115,100 for 2017, a decrease of \$68,300, or 0.01%, from 2016. He noted that this decrease was affected by an approximately \$2.63 million increase in real property values and an approximately \$2.69 million decrease in personal property values. He stated that assessed values for residential real property stands at \$264,235,300 for 2017, an increase of approximately \$3.45 million, or 1.32%, over 2016. He noted that this increase was due largely to new residential construction. He stated that assessed values for commercial real property stands at \$160,611,000 for 2017, a decrease of \$842,600, or 0.52%, from 2016. He noted that this decrease was due largely to a vacancy in a commercial property on Grandview Parkway and decreased improved property valuations of the commercial properties located at 14035 Leetsbir Road and 19031 Spring Street (CTH C). He stated that non-manufacturing personal property values stand at \$19,908,500 for 2017, a decrease of \$2,694,400, or approximately 11.92%, from 2016. He noted that this decrease was due largely to the reduction of personal property assessments for the properties located at 2221 Raymond Avenue (CTH U) and 1906 Grandview Parkway, as well as the elimination of the duplicate personal property assessment for the property located at 611 South Sylvania Avenue.

He stated that final real and personal property values for manufacturing properties would not be released until after the Wisconsin Department of Revenue issues their equalized value report in mid-August, adding that the state-issued full value for manufacturing properties in the Town was \$30,877,100. He noted that he would provide the Town's Municipal Annual Assessment Report, which provides detailed information on the Town's assessment process, as soon as possible. He stated that he estimated the total property assessment for the Town in 2017 to be \$509,374,658, a decrease of approximately \$1,500,000, or 0.30%, from 2016. Henke discussed proposals at the state level to eliminate the state's share of the property tax bill and to eliminate the personal property tax. The Board of Review and Henke discussed the assessment of the property located at 17908 Old Yorkville Road. Geschke requested that Henke provide a listing of only those properties for which the assessment has changed to the Board of Review in the future.

Motion (McMahon, Gruhn) to accept the 2017 assessment roll as presented by the Assessor, MC.

Other statutory duties properly before the Board of Review

No other statutory duties were exercised by the Board of Review.

Adjournment

Motion (Geschke, Gruhn) to adjourn the 2017 Board of Review, MC. The 2017 Board of Review was adjourned at 7:00 p.m.

Michael McKinney
Clerk-Treasurer