

MINUTES

VILLAGE OF YORKVILLE
BOARD OF REVIEW
VILLAGE BOARD ROOM
UNION GROVE MUNICIPAL CENTER
MONDAY, JUNE 18, 2018

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 (Hansen, McMahon) to appoint Sherry Gruhn as Chairperson of the 2018 Board of Review, Motion Carried (MC).

Appointment of a Vice-Chairperson

Motion (McMahon, Geschke) to appoint Peter Hansen as Vice-Chairperson of the 2018 Board of Review, MC.

Approval of Minutes

Motion (McMahon, Geschke) to approve the June 28, 2017 and May 14, 2018 Board of Review meeting minutes as presented, MC.

Clerk's Report

Date Board of Review notices were published

McKinney noted that the 2018 Board of Review adjournment notice was posted and published on April 27, 2018, while the standard 2018 Board of Review notice was posted and published on June 1, 2018.

Date Assessment Roll was received and reviewed

McKinney noted that the assessment roll was received and reviewed on May 22, 2018.

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

McKinney noted that he and McMahon completed their Board of Review training in Whitewater on March 3, 2018. Gruhn asked whether Board of Review members could continue to attend the Board of Review training held by the Wisconsin Towns Association.

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

McKinney noted that Section 2-234 of the Village 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 May 29 and 30, 2018. He added 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 2018 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 22, 2018.

Review objections received 48 hours in advance

Henke noted that Centerpoint Properties Trust, 1221 Grandview Parkway, Parcel ID # 018-03-21-13-029-052 (Agent: Ryan Miller/Matthew Wagner, Ryan, LLC) and Grandview Interstate Center, 2000 South Sylvania Avenue, Parcel ID # 018-03-21-24-001-032 (Agent: Ryan Miller/Matthew Wagner, Ryan, LLC) both provided an objection form to the Clerk-Treasurer related to the valuation of these properties but added that these objections have since been withdrawn at the request of the objectors based upon Henke's review and amendment of their improved property valuations. He stated that the objectors have signed a form waiving their right to appear before the Board of Review to object to these valuations.

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 Village's assessment roll for non-manufacturing personal and real property stands at \$466,551,700 for 2018, a decrease of approximately \$12.56 million, or 2.62%, from 2017. He noted that this decrease was primarily caused by an approximately \$13.96 million decrease in personal property values. He stated that the assessed value of residential real property stands at \$271,271,500 for 2018, an increase of approximately \$7.04 million, or 2.66%, over 2017. He noted that this increase was due largely to new residential construction. He stated that the assessed value of commercial real property stands at \$154,676,900 for 2018, a decrease of approximately \$5.93 million, or 3.69%, from 2017. He noted that this decrease was due largely to the state's reassignment of the facility located at 1333 Grandview Parkway from local commercial assessment to state manufacturing assessment.

He stated that the Village's assessment roll for non-manufacturing personal property stands at \$5,952,200 for 2018, a decrease of approximately \$13.96 million, or 70.10%, from 2017. He noted that this decrease was due largely to the state's elimination of personal property assessments for machinery, tools and patterns. He added that the state would reimburse municipalities for the loss of tax revenue normally generated by these assessments. 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 Village was \$41,921,600. He noted that he would provide the Village's Municipal Annual Assessment Report, which provides detailed information on the Village's assessment process, as soon as possible. He stated that he estimated the total property assessment for the Village in 2018 to be \$507,634,868, a decrease of approximately \$2.41 million, or 0.47%, from 2017. Henke removed the \$1,500.00 personal property assessment for Freeway Auto Salvage, Inc., 2118 North Sylvania Avenue (Parcel ID # 018-00-00-06-180-050) from the 2018 personal property assessment roll, as the business ceased operations in 2017.

Motion (Gruhn, McMahon) to accept the 2018 assessment roll as amended 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, McMahon) to adjourn the 2018 Board of Review, MC. The 2018 Board of Review was adjourned at 7:00 p.m.

Michael McKinney
Clerk-Treasurer