



**Board of Review Meeting Minutes**  
Union Grove Municipal Center 925 15th Avenue  
Wednesday, July 16, 2025

**1. Clerk, Janine Carls, called the meeting to order at 5:00 pm.**

**2. Roll Call**

The following Board of Review members were present: Chairperson Steve Nelson, Vice-Chairperson Douglas Nelson, Robert Funk, Daniel Maurice, Barb Geschke, Aaron Alby (Alternate) and Clerk Janine Carls. Cory Bartlett was absent. Also present were Treasurer Michele Stute, Assessor Dan McHugh, Deputy Assessor Brenda Hannula, Property Appraiser Patti Raduenz, and Attorney Christopher Geary.

**3. Approval of Minutes**

*Motion (S. Nelson, Maurice) to approve the May 28, 2025 Board of Review meeting minutes, MC.*

**4. Oath of Office by Village Clerk to Board of Review members**

Janine Carls stated she has signed oaths of office from Board of Review members. She then swore in the Assessor Dan McHugh and Deputy Assessor Brenda Hannula.

**5. Receipt of the Assessment Roll and Signed Affidavit by Clerk from Assessor**

Janine Carls stated she has received the 2025 Assessment Roll (242 pages), and it includes the assessor's affidavit sworn before her. Dan McHugh stated they have assessed the Village at 100% full value which hasn't been done in a while.

**6. Review objections received 48 hours in advance**

a. **Report any requests for removal of Board of Review members-None.**

b. **Hearing waiver(s): the board may, at the request of the taxpayer or assessor, or at its own discretion waive the hearing of an objection under Wis. Stat. 70.47(8m)-** Attorney Geary explained that by state statute and by village ordinance, the assessor, one of the parties or the Board of Review may waive a hearing to appeal to circuit court. Complicated cases are better handled at the circuit court level to avoid lengthy appeals. Waiver requests must be accepted by the Board for medical reasons.

**7. Public appearances by objectors without 48-hour notice**

a. **Consider request by Pivotal Tax Solutions, as agent for United Rentals and Kriete Truck Centers to be allowed to testify by telephone;**

Agent Wayne Tannenbaum joined the meeting by telephone. Clerk Carls reported that she had emailed Pivotal Tax Solutions previously informing them that the testimony by telephone request would be subject to Village Board approval. Attorney Geary noted that this request was not due to illness or disability. He then outlined factors that could make a telephone hearing inadvisable. These included the Village's lack of experience with telephone testimony, the absence of teleconferencing or video equipment necessary to properly capture testimony and create a transcript for any potential appeal, and the increased complexity of commercial property case. Assessor McHugh recommended not honoring the request due to these technical limitations, suggesting the objector either waive the hearing to circuit court or postpone to a later date for an in-person appearance. Clerk Carls noted that the objector had not provided the required copies of the objection forms for the Board, which were substantial documents of 63 and 72 pages, respectively. Based on the discussion, Attorney Geary recommended either delaying the hearings to allow for in-person testimony from the agent or having the objector waive the matter to Circuit Court.

*Motion (Maurice/Funk) to postpone the hearings until August 11 following the Village Board meeting, MC.*  
*Motion (Funk/Geschke) to not allow telephone testimony, Motion Carried (MC).*

Clerk Carls will follow up with the objector with a hearing schedule.

- b. **If telephone testimony is allowed, United Rentals (Agent: Pivotal Tax Solutions) 2104 N. Sylvania Ave.; Parcel #194-03-21-01-023-000**
- c. **If telephone testimony is allowed, Kriete Truck Centers (Agent: Pivotal Tax Solutions) 2808 N. Sylvania Ave.; Parcel #194-03-21-01-001-011**
- d. **Peggy Maurice Revocable Trust – 3015 Maurice DR; Parcel No. 194-03-21-29-003-000**

Member Daniel Maurice recused himself. Peggy Maurice and Katherine Peterson (daughter) Member Daniel Maurice recused himself. Peggy Maurice and Katherine Peterson (daughter) were sworn in by the Clerk for testimony. Peggy Maurice testified that her opinion of the property's value is \$505,607. As evidence, she submitted a copy of a recent appraisal performed by Community State Bank on March 28, 2025, which valued the property at that amount. Deputy Assessor Hannula presented the Board with an assessment report for 3015 Maurice Drive. An exterior inspection was done on July 10. Hannula described the three traditional approaches to arrive at market value: the sales comparison approach, the cost approach, and the internal approach. She stated that she considered all three approaches for this appraisal but relied upon the sales comparison approach. She determined a market value of \$538,000 as of the January 1, 2025 assessment date. Sales comparisons (net adjusted) were presented from 18114 52<sup>nd</sup> Rd. \$711,700, 2909 Twin Waters Ln. \$665,800, and 3123 Maurice Dr. \$571,300. The Board deliberated, discussing the difference between the statutory assessment date (January 1, 2025) and the date of the objector's bank appraisal (March 28, 2025). They noted a lack of evidence to suggest the bank's appraisal, dated March 28, 2025, was more accurate than the assessor's valuation, which aligns with the statutory assessment date.

*Motion (D. Nelson/Geschke) that the assessor's testimony and valuation is correct, 6 ayes-0 nays, MC.*

- e. **Lori Allen – 815 S Raynor Ave; Parcel No. 194-03-21-18-007-000**  
Clerk Carls stated the objector accepted an amended assessment and withdrew their objection.
- f. **The DeLong Co. Inc. (represented by Derek Abbar) - 1313 Colony Ave S; Parcel No. 194-03-21-20-011-010**  
Clerk Carls stated the objector accepted an amended assessment and withdrew their objection.
- g. **Gail Brand - 16122 50th Rd; Parcel No. 194-03-21-03-022-000**  
Gail and Charles Brand were sworn in by the Clerk for testimony. Gail has resided here her whole life and property has been in the family since 1855. She testified her opinion of value to be \$594,000. They added one building several years ago. Gail provided the Board with a layout of the house with square footage, basement area, photos and included two comparable sales. She questioned the assessor's information report of having a full basement and of having a full story on the home and being a two family with an upstairs apartment. The basement is a field stone partial basement, and the home is a single-family residence. The comparables were both 1890's homes with outbuildings listed for \$529,900 and \$599,900. Deputy Assessor Hannula presented the Board with an assessment report for 16122 50<sup>th</sup> Rd. An exterior inspection was done on March 20. A cost approach was done to determine the market value of \$1,353,800 as no comparable sales were found. The property has two commercial type buildings, and a large custom outbuilding built in 2019. The assessor had offered a walk through. During the course of discussion it was noticed that the property owner's opinion of value had been incorrectly stated and did not include the land. Gail Brand corrected her opinion of value to \$681,700. The Board deliberated with discussion that the sales comparables provided by the objector do not have comparable outbuildings and the construction of the new outbuilding is custom not pole building construction.

*Motion (Carls/Nelson) that the assessor's valuation is correct and the property owner did not present sufficient evidence to rebut the presumption of correcting granted by law to the assessor. Roll call votes: Alby-yes, Funk-yes, Maurice-yes, Carls-yes, S. Nelson-yes, D. Nelson-yes, Geschke-yes. 7 ayes-0 nays, MC.*

**h. Daniel and Katie Maurice – 16500 Plank RD; Parcel No. 194-03-21-10-023-000**

Member Daniel Maurice stepped down for his case. Daniel and Katie Maurice were sworn in by the Clerk for testimony. Daniel Maurice provided a property map, property record for 16500 Plank Rd., and 2025 assessment records for similar properties with price per square foot comparisons. He testified his opinion of value to be \$543,347. He testified the land acreage is incorrect for valuation as it is missing 1 acre of farmland and .75 acres of pasture. He testified his home is over assessed at a higher price per square footage when compared to similar homes. He stated he based his opinion of value on \$135/square foot on the home. The home has had no improvements. Deputy Assessor Hannula presented the Board with an assessment report for 3015 Maurice Drive. A partial exterior inspection was done on July 10. Sales comparisons (net adjusted) were presented from 625 61<sup>st</sup> Dr. \$664,600, 5000 Crystal Ln. \$907,700, and 2639 Colony Ave N. \$768,100. Mr. Maurice questioned these sales comparisons because three others were provided during the open book, and stated he believed the condition of his home to be graded too high. Deputy Assessor Hannula stated she had since found more recent sales so provided them for the hearing. The Board asked several questions about the assessment process and deliberated.

*Motion (Geschke/Funk) to rule in favor of the homeowner and we change the assessment to \$543,347.00. Roll call votes: Alby-yes, Funk-yes, Carls-no, S. Nelson-yes, D. Nelson-yes, Geschke-yes. 5 ayes-1 nays, MC.*

**i. Marco Celeste – 128 67th DR; Parcel No. 194-03-21-17-002-100**

Marco Celeste was sworn in by the Clerk for testimony. He provided the Board his 2025 property record, a solar energy exemption, a generator invoice, and 2025 assessment comparisons to his property. He testified his opinion of value to be \$579,714. He questioned the building permits of \$65,000 for a solar project and \$10,000 for a generator on his property record card. The solar value is to be exempt from property tax. The cost of the generator and installation was \$2,314.98. Assessor McHugh stated the solar project was not assessed and the generator was assessed at \$2,795. Deputy Assessor Hannula presented the Board with an assessment report for 128 67th Drive. An exterior inspection was done on July 15. Sales comparisons (net adjusted) were presented from 5000 Crystal Ln. \$934,700, 18208 65<sup>th</sup> Ct. \$745,300, and 15714 Braun Rd. \$888,300. A pole building was added to the property in 2023 and is assessed at \$115,700. The objector believes it is over assessed and claims the pole building at 1300 67<sup>th</sup> Dr. has lost considerable value since 2019 when built. The objector's pole building has a 800 square foot open porch that a Board member pointed out that is valued higher than the other square footage of the building. The Board deliberated with discussion that the assessed value is closer to what a market sale of the property would be. Dan Maurice made a motion to go with Mr. Celeste's property value's opinion based on evidence provided; that the property owner's valuation is reasonable in light of the relevant evidence. His motion was not seconded and there for not taken up for discussion or vote.

*Motion (D. Nelson/Geschke) to uphold the assessor's valuation. Roll call votes: Alby-no, Funk-yes, Maurice-no, Carls-yes, S. Nelson-yes, D. Nelson-yes, Geschke-yes. 5 ayes-2nays, MC.*

**j. Alby Revocable Trust – 1928 51st Dr; Parcel No. 194-03-21-23-003-000**

Clerk Carls stated the objector accepted an amended assessment and withdrew their objection.

**k. Gerou Family Farms – Colony Ave S; 194-03-21-023-000**

Clerk Carls stated the objector accepted an amended assessment and withdrew their objection.

**l. Schedule dates for evidence hearings and deliberations, if not accomplished at this meeting**

Board of Review to reconvene on August 11 following the Village Board meeting for the Pivotal Tax Solutions hearings.

**8. Public appearances by objectors without 48-hour notice (if any)**

- a. Approve/disapprove waiver of notice requirement for good cause
- b. Consideration and Board of Review Hearings on any objection notices filed within the First Two Hours of the Board of Review Meeting on July 16, 2025, if time allows
- c. Schedule dates for evidence hearings and deliberations, if not accomplished at this meeting

James Fox of 3507 67<sup>th</sup> Drive was present and wanted to file an objection but failed to complete and submit the objection form within the first two hours of the Board of Review Meeting. Attorney Geary stated that if an objection form is completed and submitted within 5 days, the Board may allow a hearing for exceptional extenuating circumstances.

**9. Review, correct, and accept assessment roll**

*Motion (D. Nelson/Funk) to accept the 2025 Assessment Roll, MC.*

**10. Other statutory duties properly before the Board of Review-None.**

**11. Adjournment**

*Motion (Maurice/D. Nelson) to recess until after the August 11 Village Board meeting, MC. (at 9:38 p.m.)*

Respectfully submitted,  
Janine Carls  
Village Clerk