

BOARD OF REVIEW
Thursday, May 30, 2024, 4:00 p.m.
City Hall, 3rd Floor Council Chambers
31 S. Madison St., Evansville, WI

AGENDA-REVISED

1. Call to Order.
2. Roll Call.
3. Election of Board of Review Chairperson.
4. Election of Board of Review Vice-Chairperson.
5. Motion to Approve the Agenda as presented.
6. Motion to waive the reading of the Minutes of the June 14, 2023 Meeting and Approve them as presented.
7. Verify that at least one BOR member has met the Annual Mandatory Training Requirements.
8. Verify Ordinance for the Confidentiality of Income and Expense Information.
9. Filing and summary of Annual Assessment Report by Assessor's Office.
10. Review the Assessment Roll and Perform Statutory Duties:
 - a. Examine the Roll
 - b. Correct Description or Calculation Errors
 - c. Add Omitted Property
 - d. Eliminate Double Assessed Property
11. Discussion and Action - Certify all corrections of error under state law (Wis. Stat. § 70.43).
12. Discussion and Action - Verify with the Assessor that open book changes are included in the assessment roll.
13. Allow Taxpayers to Examine Assessment Data
14. Discussion and Action on Any Waivers of The Required 48-Hour Notice of Intent to File an Objection When There is Good Cause
15. Discussion and Action on any Requests for Waiver of The BOR Hearing, Allowing the Property Owner an Appeal Directly to Circuit Court
16. Discussion and Action on any Requests to Testify by Telephone or Submit Sworn Written Statements
17. Discussion and Action on any Subpoena Requests
18. Discussion and Action on any other legally allowed or required BOR matters.
19. Review Notices of Intent to File Objection.
20. Discussion and Action on Objections
21. Discussion and Action to Schedule Any Additional Board of Review Meeting Dates, (If Necessary).
22. Motion to Adjourn.

Leah Hurlley
City Clerk

Requests for persons with disabilities who need assistance to participate in this meeting should be made to the Clerk's office by calling 882-2266 with as much advance notice as possible.

Please turn off all cell phones while the meeting is in session. Thank you.

BOARD OF REVIEW
City of Evansville
31 S Madison St, PO Box 529
May 25, 2023 2:00 p.m.

To Join with Google Meet Video call link: <https://meet.google.com/gqm-rrrq-vyk>
Or dial: (US) +1 978-801-4231 PIN: 468 855 707#

MINUTES

1. **Call to Order.** Leah Hurtley called the meeting to order at 2:00p.m. for the purpose of calling the Board of Review into session during the 45 day period beginning on the 4th Monday of April, pursuant to Sec. 70.47 (1) of Wis. Statutes at 1:01 p.m.
2. **Roll Call.**

Board of Review Members:		Other Members Present:
Dennis Hughes	P	Leah Hurtley, City Clerk
Judy Bratzke	A	Jolene Klitzman, Deputy Clerk
Mary Anne Alt	P	
Amanda Drennan	A	
Lauren Evans	A	
Bill Lathrop	P	

3. **Approval of Agenda.** Lathrop made a motion, seconded Alt to approve the agenda. Motion passed 3-0.
4. **Adjourn.** Lathrop made a motion, seconded by Hughes to adjourn to a future date. The next meeting is scheduled for Wednesday June 14th at 3:30 p.m.- 5:30 p.m. Motion approved 3-0 at 2:10 p.m.

Leah Hurtley
City Clerk

City of Evansville, Rock County
2023 Statement of Personal Property Assessments

Active only, Assessed by: Municipality

Total number of assessments: 160

Assessments by Class			
Class	# of Accounts	Declared Value	Assessed Value
Furniture, fixtures and equipment	131	\$2,363,392	\$2,127,300
Improvements on leased land	1	\$284,000	\$255,600
Other personal property	102	\$451,889	\$407,500
Totals for all classes:	160	\$3,099,281	\$2,790,400

Assessments by School District			
School District / Class	# of Accounts	Declared Value	Assessed Value
School 1694			
Furniture, fixtures and equipment	131	\$2,363,392	\$2,127,300
Improvements on leased land	1	\$284,000	\$255,600
Other personal property	102	\$451,889	\$407,500
District subtotals:	160	\$3,099,281	\$2,790,400
Totals:	160	\$3,099,281	\$2,790,400

Assessments by TIF District			
TIF District / Class	# of Accounts	Declared Value	Assessed Value
TID 5			
Furniture, fixtures and equipment	50	\$669,152	\$602,200
Improvements on leased land	1	\$284,000	\$255,600
Other personal property	35	\$35,908	\$32,800
District subtotals:	57	\$989,060	\$890,600
TID 6			
Furniture, fixtures and equipment	8	\$240,450	\$216,400
Other personal property	6	\$206,780	\$186,400
District subtotals:	9	\$447,230	\$402,800
TID 8			
Furniture, fixtures and equipment	3	\$67,352	\$60,600
Other personal property	2	\$72,500	\$65,300
District subtotals:	3	\$139,852	\$125,900
Totals:	69	\$1,576,142	\$1,419,300

Assessments by Vtech School District			
Vtech School District / Class	# of Accounts	Declared Value	Assessed Value
VTECH - 0500			
Furniture, fixtures and equipment	131	\$2,363,392	\$2,127,300
Improvements on leased land	1	\$284,000	\$255,600
Other personal property	102	\$451,889	\$407,500
District subtotals:	160	\$3,099,281	\$2,790,400
Totals:	160	\$3,099,281	\$2,790,400

City of Evansville, Rock County
2024 Real Estate Summary of Open Book Actions
Sorted by tax key number

Assessor name: Bradley Murdock

Tax Key Number / Owner	Change Item Description	Land Value	Impts Value	Tax Class	Case Notes
001085 Wade A. Hunt Alvin O. Hunt	Value before open book	\$ 37,400	\$ 96,400	Residential	Spoke with the owner. The interior is stripped the studs, much of the electrical and plumbing has been removed. The exterior was painted but no other work has been done. Changed the condtions back to the same as last year. Small increase for the exterior condition.
	exterior paint	\$ -	\$ 1,700	Residential	
	Value after open book	\$ 37,400	\$ 98,100	Residential	
070001013 Grove Partners, LLC	Value before open book	\$ 256,800	\$ 1,289,000	Commercial	5-3-20204 Spoke with Roger, He said to call Dave Olson about the property 608-289-6861. Left a VM at 2:41 pm Exterior inspection complete. Apartment complex found that was not previously recorded. Measurements, pictures and sketch added to the record. Left a voicemail for the phone number on file at 12:26 pm on 5-3-2024.
	New building	\$ -	\$ 1,042,300	Commercial	
	Value after open book	\$ 256,800	\$ 2,331,300	Commercial	

Properties listed: 2

Total change in value: \$ - \$ 1,044,000

City of Evansville 2024 Board of Review

2024 was a maintenance year for the city of Evansville. The work done this year focused on visiting properties with open permits, sales, or other changes to the condition or status that affect the assessed value of the property. 208 properties were reviewed this year. There are 13 new homes, 4 partially completed homes and 1 home that burned down and was rebuilt. All properties that sold during 2023 were reviewed for suitability in the ratio study.

Properties were then reviewed to determine which needed field visits. 178 properties had field visits.

The Sale/Assessment Ratio is 81%. This represents the average difference between the sale value of properties and the assessed value of properties.

The reports included have a breakdown of the assessed value changes and the category of the changes.

Open Book was on Monday, May 6, 2024, From 11 am to 6 pm by phone. I spoke with 2 property owners outside of this time.

There has been a change to the assessment rolls due to the enactment of Act 12. Most of the property that was previously on the Personal Property Roll is now exempt. Buildings that were previously listed as Personal Property under the category of Buildings on Leased Land are now on the Real Estate Roll. The state will be giving the municipality money to make up for the loss in tax revenue minus the property that will be taxed as real estate.

At this time, I will answer any questions from the Board.

Thank you,

Bradley Murdock

Project Manager

Assessor 2

Associated Appraisal Consultants

City of Evansville, Rock County
2024 Summary of Reasons for Change

Real Estate		Last Year's Assessment Roll Assessor Totals 2023			Decreases in Assessed Values Due To						+ OR -		Increases in Assessed Values Due To							This Year's Assessment Roll Assessor's Totals 2024		
					-5 Decrease Due to Revaluation	-4 Property Now Exempt or Assessed as Personal Property		-3 & -2 Property Destroyed, Removed, or Reduced Utility	-1 Losses in Territory by Annexation		0 Assessor's Shift in Classification		1 Gains in Territory by Annexation		2 & 3 Higher Land Use, New Plats, Land Impts & New Construct		4 Property Now Assessed as Real Estate		5 Increase Due to Revaluation			
		Parcel Count	# of Acres	Assessed Value	Assessed Value	# of Acres	Assessed Value	Assessed Value	# of Acres	Assessed Value	# of Acres	Assessed Value	# of Acres	Assessed Value	Assessed Value	# of Acres	Assessed Value	Assessed Value	Parcel Count	# of Acres	Assessed Value	
Class 1 Res	Land	2026	635	86,269,700	-2,900	-9	-142,600	0	0	0	0	100	3	117,400	11,000	1	38,700	165,300	2037	630	86,456,700	
	Impts	1982		403,838,800	-185,500		0	-103,200		0		0		144,800	4,669,400		254,100	963,300	1994		409,581,700	
	Total			490,108,500	-188,400	-9	-142,600	-103,200	0	0	0	0	100	3	262,200	4,680,400	1	292,800	1,128,600			496,038,400
Class 2 Com	Land	177	282	10,865,500	0	0	0	0	0	0	0	0	1	47,600	0	0	37,100	16,000	180	283	10,966,200	
	Impts	160		75,158,900	-90,400		0	0		0		0		90,400	1,335,400		354,700	359,200	164		77,208,200	
	Total			86,024,400	-90,400	0	0	0	0	0	0	0	1	138,000	1,335,400	0	391,800	375,200			88,174,400	
Class 4 Ag	Land	110	364	110,400	0	-1	-200	0	0	0	0	-100	238	59,400	0	0	0	300	116	601	169,800	
Class 5 Und	Land	9	36	20,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	36	20,800	
Class 5M Ag Forest	Land	1	1	1,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1,600	
Class 6 Forest	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Class 7 Other	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Impts	0		0	0		0	0		0		0		0	0		0	0	0		0	
	Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			0	
Totals	Land	2323	1,318	97,268,000	-2,900	-10	-142,800	0	0	0	0	0	242	224,400	11,000	1	75,800	181,600	2343	1,550	97,615,100	
	Impts	2142		478,997,700	-275,900		0	-103,200		0		0		235,200	6,004,800		608,800	1,322,500	2158		486,789,900	
	Total			576,265,700	-278,800	-10	-142,800	-103,200	0	0	0	0	242	459,600	6,015,800	1	684,600	1,504,100			584,405,000	
Class 3 Mfg Shifts	Land										0	0										
	Impts											0										
	Total										0	0										

Vacant Land Sales List

Sale dates from 1/1/2023, Listings excluded. Vacant land sales only

Sorted by sale date

Buyer / Seller		Property Location					Abbreviated Legal Description
Tax key #:	222 04701501	Property addr: Seventh St					From sale doc # 2237940
Seller:	Hurley Ranch, LLC	Nghborhood: 124- Stonewood Grove Subdivision					Lot 1,2,3,4,5,6,20 and 21, Stonewood Grove
Buyer:	Grove Homes, LLC	Zoning: R-1					Subdivision, City of Evansville, County of
Sale date:	3/30/2023	Flood plain?					Rock, State of Wisconsin.
Sale price:	\$501,500	School district: School 1694					

Land Use	Unit of Measure	Qty	Width	Depth	Sq Ft	Acres	Description
Residential	Square feet	1			12,197	0.280	Residential
Residential	Square feet	1			10,454	0.240	Residential
Residential	Square feet	1			10,454	0.240	Residential
Residential	Square feet	1			10,890	0.250	Residential
Residential	Square feet	1			11,761	0.270	Residential
Residential	Square feet	1			16,475	0.378	Residential
Residential	Square feet	1			16,565	0.380	Residential
Residential	Square feet	1			16,656	0.382	Residential

Buyer / Seller		Property Location					Abbreviated Legal Description
Tax key #:	222 05405007	Property addr: 6th St					From sale doc # 2247663
Seller:	Ryan M and Jessica Keller	Nghborhood: 125- Westfield Meadows					PT SE1/4 & PT SW1/4 WESTFIELD
Buyer:	Daniel L and Teresa Andersen	Zoning: R-1					MEADOWS LOT 7
Sale date:	9/1/2023	Flood plain?					
Sale price:	\$82,000	School district: School 1694					

Land Use	Unit of Measure	Qty	Width	Depth	Sq Ft	Acres	Description
Residential	Square feet	1			15,229	0.350	Residential