



## MINUTES

**1. CALL BOARD OF REVIEW (BOR) TO ORDER**

The meeting was called to order by Chairperson Stechmesser at 4:02 PM.

**2. ROLL CALL BY CITY CLERK**

Present: Chairperson Stechmesser; Vice Chairperson B. LeClair; Amanda Baryenbruch, City Clerk; Greg Buckley, City Manager; Shanda Stachurski, City Assessor from Accurate Appraisal, and Colin Loughrin, City Assessor from Accurate Appraisal (\*\*Clerk Note: Assessor Loughrin arrived at 4:52)

**3. CONFIRMATION OF APPROPRIATE BOR AND OPEN MEETINGS NOTICES**

City Clerk Baryenbruch reported that a Notice of the Two-Hour Board of Review Meeting was published in the Herald Times Reporter on May 13, 2024, and posted at City Hall, the J.E. Hamilton Community House and the Lester Public Library on May 9, 2024. A meeting notice agenda for this Board of Review meeting was sent to media outlets on Thursday, September 19, 2024 and posted at City Hall, the J.E. Hamilton Community House and the Lester Public Library.

**4. VERIFY THAT AT LEAST ONE BOR MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS**

City Clerk Baryenbruch reported that she completed the training, and a copy of the Board Member Training Affidavit was filed with the Wisconsin Department of Revenue on September 23, 2024. She reported that Chairperson Stechmesser completed the training, and a copy of the Board Member Training Affidavit was filed with the City Clerk on September 23, 2024.

**5. VERIFY THAT THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW (WIS. STAT. 70.47(7)(AF))**

A copy of the City's Ordinance can be found in Municipal Code Section 2-5-4, relating to the confidentiality of income and expense information.

**6. REVIEW OF NEW LAWS**

City Clerk Baryenbruch reported that effective in 2022, at least one member of the Board of Review must meet the mandatory training requirements each year, as opposed to every other year in prior years. Since 2022, there has not been additional updated laws.

**7. FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE**

The City Assessor read the Assessor's Affidavit and filed the Annual Assessment Report with the City Clerk

**8. RECEIPT OF THE ASSESSMENT ROLL BY THE CLERK FROM THE ASSESSOR**

City Clerk Baryenbruch acknowledged receipt of the Assessor's Affidavit and Assessment Roll from the Assessor.

**9. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK**

The Assessment Roll and Assessor's Affidavit was made available to other members of the Board of Review.

**10. REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:**

- Examine the roll,
- Correct descriptions or calculation errors,
- Add omitted property, and
- Eliminate double assessed property

The Assessment Roll was available for members of the Board of Review to examine.

**11. DISCUSSION/ACTION - CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW (WIS. STAT. 70.43)**

The Assessor stated there was one correction on real estate property. The Board accepted and acknowledged the correction of error.

**12. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL**

The Assessor verified the open book changes are included in the assessment roll. The Assessor stated 343 parcels were visited, 925 permits were reviewed, 396 total sales in 2023 were reviewed, 224 residential sales were usable and there were 61 open book appointments.

**13. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA**

Dean LaRose was present at the meeting to examine the assessment data.

**14. DURING THE FIRST TWO HOURS, CONSIDERATION OF:**

- Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
- Requests to testify by telephone or submit a sworn written statement,
- Subpoena requests, and
- Act on any other legally allowed or required BOR matters

The Clerk informed the members of the Board of Review that she received no waivers of the required 48-hour notice of intent to file an objection when there is good cause, no requests for waiver of the BOR hearing to allow the property owner to appeal directly to circuit court, no requests to testify by telephone or sworn written statement and no subpoena requests.

**15. REVIEW NOTICES OF INTENT TO FILE OBJECTION**

The Clerk informed the members of the Board of Review that there were four Notices of Intent to File Objection received by Monday, September 23, 2024, at 4:00 PM. There were also no Notices of Intent to File Objection received after the deadline. Two of the filed objections have been settled between the Assessor and the property owner.

**16. PROCEED TO HEAR OBJECTIONS, IF ANY AND IF PROPER NOTICE/WAIVERS GIVEN, UNLESS SCHEDULED FOR ANOTHER DATE**

- Objection from Adam Wachowski for real property assessment for property located at 4120 Clover Street, parcel 110-003-110-1

Adam Wachowski appeared before the Board of Review

Property Owner: Adam Wachowski, 4120 Clover Street, Two Rivers, WI 54241  
City Assessor and Adam Wachowski were sworn in by City Clerk.

Objection for parcel 110-003-110-1 was entered into the record in the City of Two Rivers.  
Assessed valuation of this parcel is Land: \$27,500; Improvements: \$233,000; for a total of

\$260,500. Per objection form, property owner believes the property should be assessed at \$250,000.

According to procedure, the property owner shall be heard first.

Adam Wachowski provided oral testimony before the Board and answered questions.

City Assessor offered oral testimony and presented the Board with comparable properties.

Moved by B. LeClair, seconded by Baryenbruch, to uphold the Assessor's valuation of the property.

The motion carried with a roll call vote.

Voting Yea: Buckley, B. LeClair, Stechmesser, Baryenbruch

--Objection from Judith Stuebs for real property assessment for property located at 1302 Mahogany Run, parcel 318-000-100-6

Judith Stuebs appeared before the Board of Review

Property Owner: Judith Stuebs, 1302 Mahogany Run, Two Rivers, WI 54241

City Assessor and Judith Stuebs were sworn in by City Clerk

Objection for parcel 318-000-100-6 was entered into the record in the City of Two Rivers.

Assessed valuation of this parcel is Land: \$18,000; Improvements: \$206,900; for a total of \$224,900. Per objection form, property owner believes the property should be assessed at \$189,000.

According to procedure, the property owner shall be heard first.

Judith Stuebs provided oral testimony before the Board and answered questions.

City Assessor offered oral testimony and presented the Board with comparable properties.

Moved by B. LeClair, seconded by Buckley to approve the property owner's valuation of the property at \$189,000.

Motion carried with a roll call vote.

Voting Yea: Buckley, B. LeClair, Stechmesser, Baryenbruch

**17. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOR DATE(S)**

No additional dates needed.

**18. ADJOURN (TO FUTURE DATE IF NECESSARY)**

Motion made by Baryenbruch, seconded by B. LeClair to adjourn the meeting at 6:02 PM.

Motion carried with a voice vote.

Voting Yea: Buckley, B. LeClair, Stechmesser, Baryenbruch