

## TOWN OF MISHICOT BOARD OF REVIEW MEETING MINUTES

Thursday, November 14, 2024, 6:00 p.m. to 8:00 p.m.

Mishicot Town Hall, 710 N. State Street, Mishicot

Meeting was called to order by Town Chairperson Lee Stefaniak at 6:00 p.m on November 14, 2024. Roll call confirmed that Board of Review Members Lee Stefaniak, Robert DesJarlais, Dean Anhalt, Connie Tesarik, and Assessor Melissa Daron were present. Tammy Thielbar was also present.

Property owners present were Darrell Valenta, Duane and Cathy Stoehr, and later, Steve Krall.

The clerk noted that all Board of Review and Open Meeting notices were published and posted as required.

Lee Stefaniak was nominated as chairperson to the Board of Review. **Motion was made by Dean Anhalt to appoint Lee Stefaniak as Chairperson of the Board of Review. Motion was seconded by Robert DesJarlais. All votes in favor. Motion carried.**

Clerk Tesarik stated that the following members have successfully completed BOR mandatory training in the last year: Lee Stefaniak, Robert DesJarlais, Dean Anhalt, Connie Tesarik, and also Tammy Thielbar.

The Town of Mishicot has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).

There were no new laws to review.

The Town of Mishicot has a policy regarding the procedure for sworn telephone testimony and sworn written testimony, as well as a policy regarding the procedure for waiver of BOR hearing requests.

The board continued with the filing and summary of Annual Assessment Report (including the level of assessment) by the Assessor. The level of assessment is 100%.

The clerk received the assessment roll from the Assessor, followed by sworn statements by the clerk. The roll was signed by the assessor and the clerk.

Review the Assessment Roll and perform statutory duties:

- a. Examine the roll
- b. Correct description or calculation errors - none
- c. Add omitted property - none
- d. Eliminate double assessed property - none

Discussion/Action – Certify all corrections of error under state law (Wis. Stat. § 70.43) - none

Discussion/Action – Verify with the Assessor that open book changes are included in the

assessment roll. Verified by the clerk.  
Roll was available for public examination of assessment data.

During these first two hours, consideration of:

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause - none
- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court - none
- c. Requests to testify by telephone or submit a sworn written statement - none
- d. Subpoena requests - none
- e. Act on any other legally allowed or required BOR matters - none

Review Notices of Intent to File Objection followed. Chairperson Stefaniak asked the clerk to introduce the first case.

The first case introduced by the clerk was Duane Stoehr, who resides at 2702 Red Fox Lane, Manitowoc, Wisconsin. The address for the property in question is 3030 Sturm Road, Two Rivers, Wisconsin. The property is classified as residential.

The Tax Parcel Key is: 013-015-004-002.00

The Value is as follows:

Land - \$24,000
Improvements - \$73,100
Total Assessment - \$97,100
Total Acres - 1.00

The chairperson requested the clerk swear in the witnesses. The clerk swore in Duane Stoehr, Assessor Melissa Daron, and later, Cathy Stoehr.

The chairperson asked the objector if he was prepared to give testimony at this time and also requested the Objection to Real Property Assessment Form PA-115A. Mr. Stoehr presented the form, but the form had not been fully completed, and he could not state his opinion of the assessed value. As a result, the Board of Review was not able to hear Mr. Stoehr's objection. Mr. Anhalt explained that without proper testimony by the objector/property owner, the board must accept the assessor's valuation. With no completed objection form and no statement of opinion of assessed value, there was no hearing. This matter was closed.

Chairperson Stefaniak asked the clerk to introduce the second case.

The second case introduced by the clerk was Steve Krall, who resides at 15800 Saxonburg Road, Mishicot, Wisconsin. The address for the property in question is 15800 Saxonburg Road, Mishicot, Wisconsin. The property is classified as residential.

There are two parcels involved in this objection.

The first Tax Parcel Key is: 013-117-010-003.00

The Value is as follows:           Land - \$34,700  
  Improvements - \$0.00  
  Total Assessment - \$34,700  
  Total Acres: 2.05

The second Tax Parcel Key is: 013-117-009-002.00

The Value is as follows:           Land - \$60,000  
  Improvements - \$370,200  
  Total Assessment - \$430,200  
  Total Acres: 3.0

The chairperson requested the clerk swear in the witnesses. The clerk swore in Steve Krall. It was noted Assessor Melissa Daron was sworn in earlier in the hearing.

The assessor noted that Parcel No. 013-117-010-003.00 contained an error and that these two parcels should really be one parcel of 5.05 acres valued at a total of \$94,700, plus improvements valued at 370,200, for a total assessed value of \$464,900. Parcel 1 was originally assessed at \$42,900. Ms. Daron corrected the assessment to \$34,700 prior to Board of Review. Since Mr. Krall is allowed a 30-day notice prior to a change in assessment, she requested him to sign a waiver of the notice of change so that the hearing could be completed this evening. Mr. Krall agreed to the waiver of notice of Amended Assessment Notification and signed the same. A copy of the waiver is on file.

The chairperson asked Mr. Krall if he was prepared to give his testimony.

Mr. Krall stated that he was prepared to give testimony and gave the clerk his Objection to Real Property Assessment Form PA-115A. His opinion of assessed value stated on the form is \$300,000. He noted that he tried to find comparable homes sold. The property he presented is located at 13911 Circle Drive, Mishicot, Wisconsin. It sold in June of 2024 for \$380,000. His objection form included an attached page that showed how he adjusted for the differences between these two properties and how he arrived at the \$300,000. However, the board was not able to accept this sale because it was sold after January 1, 2024. Sales used for this purpose must be sold before January 1. Mr. Krall had no other comparable sales to present.

The chairperson called the assessor and asked if she was prepared to give testimony. Having been sworn in, Ms. Daron began her testimony. She presented the property record card which described Mr. Krall's property in detail. The home was constructed in 2004; one-story ranch; exterior brick; asphalt shingles; 1656 sf.; 1008 sf garage. It was purchased in 2018 for \$233,000. In 2018 a building permit was taken out to construct a garage. The permit stated \$50,000 was the amount to construct. The actual cost to build the garage according to Mr. Krall was \$60,000. The total value in 2018 was already \$293,000. This does not include the value of the additional 2.05 acres. Ms.

Daron also had aerial photos. (The clerk noticed the tape recorder had stopped due to a full tape side. This was a 45-minute side. The tape was flipped at 6:50 p.m.) Ms. Daron said the outbuilding is 40x80 and built in 2018. It is insulated. She had made an adjustment for the height since it is taller than a normal garage. She did make a reduction due to the fact there is no electricity. This building is 3200 sf. Ms. Daron addressed the comparable sale presented by Mr. Krall. She stated that since the sale was after January 1, 2024, it could not be used as a comparable in this case. She noted that each property has to be adjusted for the differences in order to be able to compare.

Ms. Daron presented several comparables and began with the following four:

1. 13914 Circle Drive, sold October 2021, 2.52 acres, adjusted comparable value - \$440,100
2. 12544 Ridge Road, sold August 2023, adjusted comparable value - \$442,000
3. 903 Steiners Corners Road, sold December 2023, 2.27 acres, \$401,000, adjusted comparative value - \$439,200
4. 18700 Rocky Court, sold November 2021, adjusted comparative value - \$436,800, with adjustments, no extra outbuildings, 2.21 acres

Ms. Daron also compared other modular homes; other land parcels that sold for \$18,000 to \$22,000 per acre. She also looked at building permits issued in the town for buildings of similar size, not including land, water and sewer and unfinished basement, one dated April 8, 2022, \$350,000.

While the comparable home at 13911 Circle Drive could not be used for testimony in this hearing, Ms. Daron commented that she is concerned that this was not an arms-length sale and that she would need to find out more about the sale itself.

Ms. Daron continued to list properties inside and outside of the town but nearby, with similar results.

Mr. Anhalt reviewed how Ms. Daron adjusted the properties and how she even went outside the town to check comparables nearby.

Ms. Daron noted that the last change in assessment to Mr. Krall's property was in 2019 when the shed was added.

Ms. Daron maintains that the value she has assigned to Mr. Krall's property has been proven.

Mr. Anhalt said she has presented her case as to where the prices are in today's market.

Mr. DesJarlais agrees with Ms. Daron's approach to Mr. Krall's property assessment and supports it.

**Dean Anhalt moved to sustain the assessor's appraisal of said parcels owned by Mr. Krall. Motion seconded by Robert DesJarlais. Dean Anhalt, Lee Stefaniak, Robert DesJarlais, and Connie**

**Tesarik all voted to sustain the total value of Mr. Krall's property as assessed by Melissa Daron at \$464,900. Motion carried.**

Mr. Krall was given a completed Notice of Board of Review Determination. Mr. Krall signed a certification of having received the Notice of Board of Review Determination.

Darrell Valenta, owner of land in the Town of Mishicot, came to ask if the board was able to give him an estimate of what taxes will be in the town. The clerk noted that the levy totals are not yet complete but will be soon.

The tape was turned off at 7:53 p.m. No one else was present to file an objection. The tape was turned back on at 8:00 p.m. **Dean Anhalt moved to close the 2024 Board of Review for the Town of Mishicot at 8:02 p.m. Motion was seconded by Robert DesJarlais. All votes in favor. Motion carried.**

With no notice of further objectors, there is no need for scheduling additional BOR hearing dates.

These minutes were taken at the November 14, 2024, Board of Review and recorded here on November 15, 2024.

Respectfully submitted,

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Connie Tesarik, Clerk