

TOWN OF MISHICOT BOARD OF REVIEW MEETING MINUTES

Thursday, August 7, 2025, 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 Dean Anhalt at 6:00 p.m on August 7, 2025, Roll call confirmed that Board of Review Members Dean Anhalt, Lee Stefaniak, Gordon Augustine, Connie Tesarik, Tammy Thielbar and Assessor Melissa Daron were present.

Property owner present was Steve Krall.

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

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

Clerk Tesarik stated that the following members have successfully completed BOR mandatory training in the last year: Dean Anhalt, Lee Stefaniak; 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 101.44%. 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. There were none.

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 Anhalt asked the clerk to introduce the first case.

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

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

The Value is as follows:	Land - \$94,600
	Improvements - \$370,200
	Total Assessment - \$464,800
	Total Acres - 5.045 acres

The chairperson requested the clerk swear in the witnesses. The clerk swore in Steven J. Krall and Assessor Melissa Daron.

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 \$380,000.

Mr. Krall presented the following properties as comparables:

1. 5019 E. Tapawingo Road; sold in 2016 for \$271,000
2. 2328 Stoney Road; sold in August 2019 for \$292,000
3. 707 S. Main Street; sold in 2023 for \$385,000
4. 13911 Circle Drive; sold in June 2024 for \$380,000

Mr. Krall noted that his land is hilly and not buildable. He commented the following on his property: One side of the garage is not bricked. It is a pre-fab house. The roof is 21 years old. It has original windows, which need to be replaced. He did paint and put in new carpet, but he said he needs to stick money into it. He put up a big shed, but it is unfinished.

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 photos of the property from the property listing and one in 2019 when the shed was built, and two aerial photos. She explained that last year he had two parcels of land, but those have since been put back together for a total of 5.045 acres of land. She also presented the property record card. She noted that the new shed is insulated but does not have electricity. The property does have a long driveway, which gives privacy. There is an easement.

Ms. Daron went on to explain that comparables are not truly comparables unless they are adjusted for the property differences, such as acreage, square footage, number of bedrooms, bathrooms, age of the home. She also noted that only sales from the past three years can be used unless there aren't any.

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

1. 903 Steiners Corners Road, sold December 2023, 2.27 acres, \$401,000, adjusted comparative value - \$463,100; adjusted for 2.27 acres of land; house built in 2001
- 2 1639 Kings Lane, sold in September 2024 for \$375,000, 1.66 acres of land; built in 1990; with adjustments, including for land, the comparable value is \$467,500. She further noted that if a sale is 2023 or earlier, she must adjust for time.

Land has been selling for \$18,000 per acre. A five-acre parcel sold for \$93,500. Land has been selling at \$15,000 to \$20,000 per acre since 2015.

3. 13911 Circle Drive, sold for \$380,000; 1.14 acres. An adjustment for acres is \$68,000, which brings the adjusted comparable price to \$448,000. The house was built in 2009. After all adjustments, the comparable value Ms. Daron presented was \$459,200.
4. 8505 Franz Road; sold in May 2024 for \$410,000; 10 acres of land; built in 1998; after adjustments, the comparable value is \$487,100.

Ms. Daron commented that Mr. Krall's home is a modular home and is considered stick-built.

She summarized stating that vacant land is selling for \$18,000 per acre. Adjustments for land increases value. 13911 Circle Drive sold in 2024 for \$380,000. The adjustment for land increases the value \$68,000 to \$448,000, and further adjustments for the improvement differences come to \$459,200.

Ms. Daron also presented values of land on Freedom Court - 1.51 acres in 2021 \$19,000
Badger Lane - 1.51 acres in 2020 \$18,000; Kasmer Lane 3.11 acres in 2021 \$50,000 or \$16,077 per acre.

She further stated that she reviewed new home permits. New homes with attached garage - \$177.41 per square foot. This does not include the land. In 2024 a modular home of 1357 sq. ft. - \$221.08 per square foot. A Wausau home on Freedom Court - \$200 per sq. ft. to build; \$243.90 per sq. ft. for a home on Saxonburg Road. In the nearby Town of Gibson, a better home, higher quality, \$280.68 per square foot.

Ms. Daron repeated that you cannot just look at the sale price. You must look at the land and the whole picture.

Mr. Stefaniak asked Ms. Daron if all buildable parcels are comparable. She answered yes. Mr. Stefaniak asked if the height of the building on Mr. Krall's assessment had anything to do with the value. Ms. Daron stated that it would have been an adjustment upwards; however, the value was adjusted down for having no electricity.

Mr. Krall commented that originally the house came with three acres. The building is on about an acre. The rest of the land is unbuildable and is not the same kind of property. He still contends that the five acres is not worth that much.

Land is the comparable adjusting factor.

There were no further comments made.

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

Chairman Anhalt noted that the board would like to deliberate at this time.

The board mainly considered the land adjustments to Mr. Krall's 5.04 acres. 13911 Circle Drive was Mr. Krall's main property comparison with a 2024 sale of \$380,000. The Assessor's land adjustment of \$68,000 plus further adjustments for improvement differences total \$459,200. Land values were supported by sales of land on Zander Road at \$18,700 an acre; Freedom Court, \$18,000-\$19,000 per acre in the same subdivision.

The house at 13911 Circle Drive was adjusted to comparable by Ms. Daron.

Dean Anhalt moved: Exercising its judgment and discretion, pursuant to 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines that the assessor's valuation is correct; that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the assessor presented evidence of the proper classification of the subject property using methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor; that the assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the assessor. Motion seconded by

Lee Stefaniak. Dean Anhalt, Lee Stefaniak, Gordon Augustine, and Connie Tesarik all voted by roll call to sustain the total value of Mr. Krall's property as assessed by Melissa Daron at \$464,800. 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.

The tape was turned off at 7:42 p.m. No one else was present to file an objection. The tape was turned back on at 8:00 p.m. **Lee Stefaniak moved to close the 2025 Board of Review for the Town of Mishicot at 8:02 p.m. Motion was seconded by Gordon Augustine. 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 August 7, 2025, Board of Review and recorded here on August 28, 2025.

Respectfully submitted,

Connie Tesarik, Clerk