

Village of Mukwonago
Notice of Meeting and Agenda

BOARD OF REVIEW MEETING
Monday, May 22, 2023

Time: **5:00 pm**

Place: **Mukwonago Village Board Room, 440 River Crest Ct., Mukwonago, WI 53149**

- 1. Call To Order**
- 2. Roll Call**
- 3. Approval of Minutes**
 - 3.1 Minutes of May 24, 2022 Board of Review
[2022-05-24 Draft BOR Minutes.docx](#)
- 4. Verify mandatory training requirements have been met.**
- 5. Verification from the Clerk all appropriate BOR notices and meeting notices have been made.**
 - 5.1 2023 Open Book and Board of Review Notices
[2023 Combo Notice Open Book -BOR.pdf](#)
- 6. Receive the Assessment Roll and Sworn Statement from the Clerk.**
- 7. Examine the Assessment Roll and correct any errors in description of computation, add omitted properties, or eliminate double assessed property.**
- 8. Open Book was held on May 8, 2023 and verification with the Assessor all open book changes have been included in the assessment roll.**
- 9. During the first two hours, consideration of:**
 - Hear waivers of the required 48 hour notice of intent to file an objection when there is good cause.
 - Hear waiver requests for BOR hearing to allow the property owner an appeal directly to the Circuit Court.
 - Requests to testify by telephone or submit sworn written statement.
 - Subpoena requests, and
 - Act on any other legally allowed/required Board of Review matters.
- 10. Review written notices of intent to file objection.**
- 11. Proceed to hear objections, if any and if proper notice/waivers given unless scheduled for another date.**
- 12. Create a hearing schedule for written objections filed but not heard, if necessary.**

13. Adjourn

It is possible that a quorum of, members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk's Office, (262) 363-6420.

MINUTES OF THE BOARD OF REVIEW MEETING Tuesday, May 24, 2022

Time: **5:00 pm**

Place: **440 River Crest Ct., Mukwonago, WI 53149**

Call To Order

President Winchowky called the meeting to order at 5:00PM.

Roll Call

Members Present Scott Reeves
 Ken Johnson
 John Meiners
 Linda Gourdoux, Village Deputy Clerk
 Fred Winchowky, Village President
 Dean Peters, Assessor

Approval of Minutes

Meiners/Reeves motion to approve minutes from the July 20, 2021 Board of Review meeting.
Unanimously carried.

Verify the members have met the mandatory training requirements

Deputy Clerk Gourdoux presented the annual BOR Training Member Affidavit which noted Clerk Dykstra and Deputy Clerk Gourdoux met the mandatory training requirements.

Verification from the Clerk all appropriate BOR notices and meeting notices have been made.

Deputy Clerk Gourdoux noted all notices were posted, published as required under the law.

Receive the Assessment Roll and Sworn Statement from the Clerk.

Assessor Peters noted the assessment for the Village does not reflect the excessive home sale prices and all the open book changes have been made.

Assessor Peters noted that Roaring Fork LLC (Qdoba) filed a request to have their Personal Property Tax bill adjusted. Roaring Fork LLC claims to have over valued their Personal Property Tax assessment and are asking for a refund of \$3,573.77. Assessor Peters recommended against the refund.

Meiners/Johnson motion to approve refund of \$3,573.77 for payment adjust for Personal Property Tax.

Yes – Winchowky; Reeves; Johnson; Meiners: No – Gourdoux

Motion carried.

Examine the Assessment Roll and correct any errors in description of computation, add omitted properties, or eliminate double assessed property.

Open Book was held on May 4, 2022, and verification with the Assessor all open book changes have been included in the assessment roll.

Assessor confirmed all open book changes have occurred and there were a few changes made from open book.

During the first two hours, consideration of:

Hear waivers of the required 48 hour notice of intent to file an objection when there is good cause.
Hear waiver requests for BOR hearing to allow the property owner an appeal directly to the Circuit Court.
Requests to testify by telephone or submit sworn written statement.
Subpoena requests, and Act on any other legally allowed/required Board of Review matters
Assessor Laird noted there was a written notification requesting a waiver of the BOR hearing for Walmart Business Real Estate Trust from Attorney Corina Torres.

Meiners/Reeves motion to approve the request for a waiver of the Board of Review Hearing for Wal-Mart and to give to the attorney for continued litigation.
Unanimously carried.

Review written notices of intent to file objection.

There were no other requests or objectors.
Members returned to their seats at 6:57pm.

Adjourn

Hearing no objectors or objections meeting was adjourned at 7:00pm.

Respectfully Submitted,

Linda Gourdoux, WCMC
Village Deputy Clerk-Treasurer

DRAFT

NOTICE TO VILLAGE OF MUKWONAGO PROPERTY OWNERS ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND OPEN BOOK

Notice is hereby given that, pursuant to Wis. Stat. §70.45, the 2023 assessment roll for the Village of Mukwonago, Waukesha & Walworth Counties, will be open for examination starting on the 8th day of May, 2023, at 10:00 a.m. and thereafter during office hours of Monday – Thursday 8:00a.m. – 5:00p.m. and Fridays 9:00 a.m. to noon, at the Village Clerk's Office, and on the Village website at www.villageofmukwonago.gov.

Additionally, the Assessor shall be available on the 8th of May 2023 at 10:00 a.m. - 12:00PM by Phone, for the Open Book will be conducted telephonically or virtually, **BY APPOINTMENT ONLY**. Appointments with the Assessor should be made prior to calling Associated Appraisal Consultants at (920) 749-1995.

Instructional material will be provided at the open book to persons who wish to object to valuations under Wis. Stats. §70.47.

NOTICE OF THE BOARD OF REVIEW FOR THE VILLAGE OF MUKWONAGO

NOTICE IS HEREBY GIVEN that the BOARD OF REVIEW for the Village of Mukwonago, Waukesha & Walworth Counties, shall hold its meeting on the 22nd day of May, 2023 starting at 5:00 p.m. at the Mukwonago Municipal Building, 440 River Crest Court, Mukwonago.

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

1. No person will be allowed to appear before the board of review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view the property.
2. After the first meeting of the board of review and before the board's final adjournment, no person who is scheduled to appear before the board of review may contact or provide information to a member of the board about the person's objection, except at a session of the board.
3. The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, except that upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting.
4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence of extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or

proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the board in support of the objections and made full disclosure before the board, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the board.

5. When appearing before the board of review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate.
6. No person may appear before the board of review, testify to the board by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation, unless the person supplies the assessor with all the information about income and expenses, as specified in the assessor's manual under s. 73.03 (2a), Wis. stats., that the assessor requests. The Village of Mukwonago has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their officer or by order of a court.* The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1), Wis. stats.
7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
8. No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the board, or at least 48 hours before the objection is heard if the objection is allowed under s.70.47 (3) (a), Wis. stats., that person provides to the clerk of the board of review notice as to whether the person will ask for the removal of a member of the board of review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.

Respectfully submitted,
Diana Dykstra, MMC
Village Clerk-Treasurer
Village of Mukwonago