



CITY OF FITCHBURG

Administrative Offices
5520 Lacy Road
Fitchburg, WI 53711-5318
Phone: (608) 270-4200 Fax: (608) 270-4212
www.fitchburgwi.gov

**DRAFT MINUTES
CITY OF FITCHBURG
CITIZENS BOARD OF REVIEW AGENDA
WEDNESDAY, AUGUST 26, 2015**

**FITCHBURG CITY HALL
Meeting Room - 2nd Floor
5520 Lacy Road, Fitchburg, WI 53711
9:00 a.m.**

1. Call to Order – The Meeting was called to order at 9:05 a.m. by chairperson Dan Crowley.
2. Roll Call – Members Present: Dan Crowley, Erika Ryerson, Elton Crim, Richard Stern, and Mike Couillard. Absent with excuse: Laura Portz. Alternate members not required to attend: Craig Stevenson and Matt Pulda. Others present: Dell Zwieg, City Assessor, Mike Grudzinski, Residential Appraiser, Tracy Oldenburg, Deputy City Clerk and Patti Anderson, City Clerk.
3. Motion by Crowley, 2nd by Stern to approve the Board of Review minutes from: June 4, 2014, May 15, 2015, and July 29, 2015. Roll Call Vote: Ayes: Crowley, Ryerson, Stern, Couillard. Abstain: Crim. **Motion Carried.**
4. NEW Business
 - A. State of Public Notice by Clerk – The Notice of Open Book and Board of Review was posted in three locations (City Hall, Fitchburg Community Center, and Fitchburg Senior Center) as well as being posted on the front door to City Hall on June 18, 2015. The agenda for this meeting was posted on August 21, 2015 in the three posting locations. Both notices were also posted to the City website.
 - B. Recognition of Certified Members in Attendance – The member present today that meet the 2 year certification training requirement of §73.03 (55) in attendance is Dan Crowley. Additional members who have completed the training are: Erika Ryerson and Elton Crim.

The affidavit was filed with the Department of Revenue on May 28, 2015.
 - C. Receive Assessment Roll and Sworn States from the Clerk – Assessor Zwieg presented the assessment rolls that had been received by the City Clerk. The affidavit of receipt had was signed and dated on August 25, 2015.
 - D. The City Assessor, Zwieg and Residential Appraiser, Grudzinski were sworn in prior to objections being heard.
 - E. Read into the Record by Assessor Zwieg were the 2015 assessment roll, the 2015 omitted property, and 5 corrections to business personal property for Charter Communications. Roll Call Vote to approve corrections of Charter Communications. All Ayes. **Motion carried.**

Assessor Zwiag also noted that two requests for waiver of hearing of the Board of Review were received (Target and Walgreens). Both of which are involved in on-going litigation with the City of Fitchburg. Internal legal counsel and external legal counsel have agreed that we request a waiver as well as not object to their request for waiver of hearing.

F. Schedule of Times to Hear Objections.

Motion by Crowley, 2nd by Ryerson to approve the request of Waiver of Hearing by Target Corporation. Roll Call Vote: All Ayes.

Motion by Crowley, 2nd by Crim to approve the request of Waiver Hearing by Walgreens. Roll Call Vote: All Ayes.

1	9:15	Target Corporation, P.O. Box 9456, Minneapolis, MN 55440-9456	8/17/15	0609-072-8690-2
2	10:00	Walgreens, 300 Wilmont Road, Deerfield, WI 60015	8/17/15	0609-091-8002-3
3	10:45 10:30	John Thurk, 2864 Dunton Circle	8/17/15	0609-092-6536-1
4	11:15 11:00	Khurshida Ahsan, 2861 Forest Down	8/20/15	0609-092-4967-4
5	11:45 10:00	Jianming Lin, 46 Burroughs	8/20/15	0609-012-8956-5
6	12:15	Thermo Electron Scientific Instruments, 5225 Verona Road	8/21/15	0609-053-8501-5, 0609-053-9001-2
7	1:00	LUNCH BREAK		
8	1:45	Chad Hubred/Kimberly Kinney, 5400 Whalen Road	8/21/15	0609-221-9335-2

H. Hear, Deliberate and Determine each Objection

Target Corporation – hearing waived. Parcel #0609-072-8690-2 Assessed Value: Land \$5,465,000, Improvements \$10,415,000. Total Property Value \$15,880,000. Roll Call Vote to approve current value: All Ayes.

Walgreens – hearing waived. Parcel #0609-091-8002-3. Assessed Value: Land \$1,130,000, Improvements \$1,460,000. Total Property Value \$2,590,000. Roll Call Vote to approve current value: All Ayes.

The Board recessed at 9:35 a.m.
Reconvened at 10:07 a.m.

Jianming Lin, 46 Burroughs Drive, Parcel #0609-012-8956-5. Assessed Value: Land \$50,000, Improvements \$222,200. Total Property Value \$272,200.

Jianming Lin was sworn in by the Clerk. The parcel number and address were read into the record. Lin provided Exhibits A through E. Lin explained the documents before the board and discussed what he felt were comparable properties.

The Board asked questions of Mr. Lin regarding property values in this area. Values on Rimrock vs. Burroughs.

Residential Appraiser, Grudzinski presented the assessor testimony. Grudzinski provided the Board with information on comparable properties located at: 45 Burroughs Drive, 2270 Gold Drive, and 5437 Whalen Road.

The Board asked questions of Grudzinski related to price per square foot. Testimony closed at 10:55 a.m.

John Thurk, 2864 Dunton Circle, Parcel #0609-092-6536-1. Assessed Value: Land \$85,000, Improvements \$263,600. Total Property Value \$348,600.

John Thurk and Hong Zhang were sworn in by the Clerk. The parcel number and address were read into the record.

Thurk spoke regarding his property and provided the Board with Exhibits A – E. Thurk noted that his property assessment for 2015 saw an increase of 9.3%. He stated that they purchased the home in 2008 and no improvements have been made to the property since the purchase. He discussed the fact that information received from the assessor noted that the home assessment value previously did not factor in that the basement is finished.

Residential Appraiser, Grudzinski presented the assessor testimony. Grudzinski provided the Board with information on comparable properties located at: 2832 Marledge Street, 2937 Richardson Street, and 5717 Restal Street.

The Board asked questions of Thurk. Couillard questioned if there were any recent sales of property, and if he had any market evidence of current sales. Stern asked if any additional improvements have been made. Ryerson noted the prior square footage vs. the current square footage. Couillard noted that the real question is that when the home was purchased in 2008 with the basement included. He noted that the assessor clearly showed that even though the data shows that the basement was finished, the square footage was never carried over into the assessment records.

Thurk feels that the assessment increase is out of line.
Testimony closed at 11:45 a.m.

Khurshida Ahsan, 2861 Forest Down, Parcel #0609-092-4967-4. Assessed Value: Land \$85,000, Improvements \$225,600. Total Property Value \$310,600.

Khurshida Ahsan and Huma Ahsan were sworn in by the Clerk. The parcel number and address were read into the record.

Huma Ahsan spoke regarding her mothers property. She provided the Board with the appraisal report from 2012. It was noted that the appraisal is from the time of purchase of the home. No recent sales comparables were provided by the owner. Khurshida commented that she has had some water issues in her basement in the spring since she purchased the home. No improvements have been made and fixtures in the home are outdated.

Residential Appraiser, Grudzinski presented the assessor testimony. Grudzinski provided the Board with information on comparable properties located at: 2832 Marledge Street, 5743 Timber View Ct., 2937 Richardson Street.

Ryerson questioned the water damage and if other comparable may have been used if the assessor had been aware of this issue. Crim asked if the school districts have any impact on values when finding comparison properties.

Testimony closed at 12:12 p.m.

The Board recessed at 12:12 p.m.
Reconvened at 12:16 p.m.

Thermo Electron Scientific Instruments, 5225 Verona Road, Parcel #0609-053-8501-5. Assessed Land Value: \$2,790,000. Parcel #0609-053-9001-2. Assessed Land Value: \$4,380,000.

Tom Wilhelmy, Fredrikson & Byron, representing Thermo Electron was sworn in by the Clerk. The parcel number and address were read into the record.

Wilhelmy provided the board with appraisals from 2010 and 2013. The Board accepted these documents as work papers, not as exhibits. Also provided were opinions of values which he provided to the Assessor.

Wilhelmy spoke regarding the two properties and talked in great detail of the possible future uses of the property. He also noted that costs to make improvements to the raw land would exceed \$1,400,000. Wilhelmy stated that Thermo has received recent offer to purchase from Certco parcels 6 & 7 for \$1.71 per square foot. Another offer to purchase was received for approximately a 7 acre parcel at \$4.50 per square foot. The offers were not accepted.

The Board questioned Wilhelmy on timeline of proposed changes, the proposed drainage on parcel ending in 8501-5, the bike trail buffer and the plans to donate land to the City or DOT.

City Assessor Zwieg presented Exhibits 1 – 7. Zwieg went into great detail on the individual comparables and why these comparisons were chosen.

Wilhelmy questions Zwieg in detail on the comparisons and possible future uses of the two parcels.

Testimony closed at 1:58 p.m.

The Board recessed at 1:58 p.m.

Reconvened at 2:04 p.m.

Chad Hubred/Kimberly Kinney, 5400 Whalen Road, Parcel #0609-221-9335-2. Assessed Land Value: \$105,000, Improvements \$379,600. Total Property Value \$484,600.

Chad Hubred and Kimberly Kinney were sworn in by the Clerk. The parcel number and address were read into the record.

Hubred provided the Board with Exhibit A and an appraisal report on the property. The appraisal was accepted as work papers only. The owner comparable properties were 2579 Targhee Street, 2150 Vintage Drive, and 5833 Osmundsen Court. Hubred noted that he feels that the home should be assessed at \$426,000.

Residential Appraiser, Grudzinski presented the assessor testimony. Grudzinski provided the Board with information on comparable properties located at: 2720 Tower Hill Drive, 5607 Rolene Ct., and 3118 Harlan Circle. Two additional properties were also provided as comparable lot size properties. 2132 Vintage Drive, and 5715 Niagara Ct.

Testimony closed at 2:34 p.m.

The Board recessed at 2:34 p.m.

Reconvened at 2:45 p.m.

BOARD DELIBERATIONS

John Thurk, 2864 Dunton Circle, Parcel #0609-092-6536-1. Assessed Value: Land \$85,000, Improvements \$263,600. Total Property Value \$348,600.

Deliberations included: An understanding that the property owner's perception that the assessment should stand without increase. The owner tried using statistical analysis which were overridden by the assessors comparables. Owner wasn't able to provide enough evidence to overturn the assessors value. The owner has been at an advantage since the purchase in 2008. They have been given a break since 2008.

Motion by Couillard, 2nd by Ryerson to **uphold the assessor's value at \$348,600.** Roll Call Vote: All Ayes. **Motion carried.**

Jianming Lin, 46 Burroughs Drive, Parcel #0609-012-8956-5. Assessed Value: Land \$50,000, Improvements \$222,200. Total Property Value \$272,200.

Deliberations included: No real comparable sales provided by the owner. Believe that a neighborhood adjustment should have been made by the assessor. There was discussion on the price per square foot of \$130. Concerned with assessor comparables, but going back to the facts presented, there was no strong evidence by the owner. Were the comparison sales reasonable? The taxpayer didn't overcome the burden of proof.

Motion by Stern, 2nd by Crowley to **uphold the assessor's value at \$272,200**. Roll Call Vote: Ayes: Crowley, Stern, Crim, Couillard. Nays: Ryerson. **Motion carried.**

Khurshida Ahsan, 2861 Forest Down, Parcel #0609-092-4967-4. Assessed Value: Land \$85,000, Improvements \$225,600. Total Property Value \$310,600.

Deliberations included: No recent sales of subject property. Assessor's value seems accurate. Owner should work with Assessor to determine if conditions should be added on property based on damage.

Motion by Crowley, 2nd by Ryerson to **uphold the assessor's value at \$310,600**. Roll Call Vote: All Ayes. **Motion carried.**

Recessed for lunch at 3:11 p.m.
Reconvened at 3:34 p.m.

Chad Hubred/Kimberly Kinney, 5400 Whalen Road, Parcel #0609-221-9335-2. Assessed Land Value: \$105,000, Improvements \$379,600. Total Property Value \$484,600.

Deliberations included: Wished that the owner had the new construction costs to support the \$425,000 value. Based on rules of evidence, the owner wasn't able to get real comparable properties. New construction was 100% complete as of January 1st. Owner wasn't able to overcome the burden to prove the assessor values were incorrect. Assessor was able to provide good comparables with the A+ grades.

Motion by Ryerson, 2nd by Crim to **uphold the assessor's value at \$484,600**. Roll Call Vote: All Ayes. **Motion carried.**

Thermo Electron Scientific Instruments, 5225 Verona Road, Parcel #0609-053-8501-5. Assessed Land Value: \$2,790,000.

Deliberations for Parcel #0609-053-8501-5 included: Land east of the railroad corridor, feels the assessor looked at in a better perspective. West side of parcel, DOT location of the retention pond. January 1, 2015 – present value of future benefits. Assessor values error on the side of caution because there weren't great comps. Much of the representation was focused on the future. Offers to purchase were declined. Wished there were more concrete rules on how assessor comes to decision on comps. There was some discussion on the values and if Board members felt they could determine a better per square foot charge.

Motion by Crowley, 2nd by Couillard to amend the value to \$1.40 per square foot. Roll Call Vote: Ayes: Crowley, Couillard. Nays: Ryerson, Stern, Crim. **Motion failed.**

Motion by Ryerson, 2nd by Stern to **uphold the assessor's value at \$2,790,000**. Roll Call Vote: Ayes: Ryerson, Stern, Crim. Nays: Crowley and Couillard. **Motion carried.**

Thermo Electron Scientific Instruments, 5225 Verona Road, Parcel #0609-053-9001-2. Assessed Land Value: \$4,380,000.

Deliberations included: Discussion of direct road frontage with new road access. Neighborhood streets with dead ends. The offer to purchase of 7 acres. Feels the assessor's values should be upheld.

Motion by Couillard, 2nd by Crim to **uphold the assessor's value at \$4,380,000**. Roll Call Vote: All Ayes. **Motion carried.**

Motion by Crowley, 2nd by Couillard to **adjourn Sine Die** the Board of Review.

Voice vote - **Motion carried.**

Time: 4:29 p.m.