

Town of Black Earth
Minutes of Board of Review
Friday, October 6, 2023

1. Call Board of Review to order. Town Chair Tom Turk called the 2023 Board of Review to order at 1:00 PM.
2. Roll Call. Supervisor Don Ripp – present; Supervisor Barb Parrell – present; Clerk Stephanie Zwettler – present; Assessor Linda Gardiner – present.
3. Confirmation of appropriate Board of Review and Open Meetings notices. Clerk Stephanie Zwettler provided an affidavit of posting the full Board of Review notice on September 5, 2023.
4. Select a Chairperson for Board of Review. Barb Parrell moved and Don Ripp seconded the motion to nominate Tom Turk as Chairperson for Board of Review. Motion carried. 3-0
5. Select a Vice-Chairperson for Board of Review. Don Ripp moved and Tom Turk seconded the motion to nominate Barb Parrell as Vice-Chairperson for Board of Review. Motion carried. 3-0
6. Verify that at least one member has met the annual mandatory training requirements. Clerk Stephanie Zwettler provided the affidavit of the 2023 Board of Review training for Barb Parrell.
7. Review of new laws. Assessor Linda Gardiner reviewed changes to personal property.
8. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony. The Clerk presented a policy regarding the procedure for sworn telephone and written testimony for approval.
9. Adoption of policy regarding the procedure for waiver of Board of Review hearing requests. The Clerk presented a policy regarding the procedure for waiver of Board of Review hearing requests for approval.
10. Filing and summary of Annual Assessment Report by Assessor's Office. Assessor Linda Gardiner reported that the report is no longer required.
11. Receipt of the assessment roll by the Clerk from the Assessor. Assessor Linda Gardiner presented the 2023 assessment roll.
12. Receive the assessment roll and sworn statements from the Clerk. The Clerk received the Assessor's sworn statements.
13. Certify all corrections of error under State law (Wis. Stat. 70.43). There were no corrections.
14. Verify with the Assessor that open book changes are included in the assessment roll. The assessor confirmed there were changes to the assessment roll.

15. Proceed to hear objections.

a. Keaton Wendt, 11081 US Highway 14, appeared at the Board of Review with an objection form. Clerk Stephanie Zwettler presented the case details and administered the oath. Keaton Wendt explained he is contesting the assessed value based on the location of the property, neighbors, and purchase conditions of 2021. The Board reviewed the property owner's testimony and the Assessor's explanation and list of comparable properties. Tom Turk moved and Barb Parrell seconded the motion to sustain the same valuation set by the Assessor. Motion carried. 3-0

b. Charles and Connie Bruhn, 5446 Miller Farm Road, appeared at the Board of Review with an objection form. Clerk Stephanie Zwettler presented the case details and administered the oath. The assessor reported that the improvement value was adjusted at Open Book. Charles Bruhn explained that other nearby homes with similar square footage that are newer and larger outbuildings have less valuation. The Board reviewed the property owners' testimony and the Assessor's explanation and list of comparable properties. Don Ripp moved and Barb Parrell seconded the motion to sustain the valuation set by the Assessor. Motion carried. 3-0

c. Christopher Knipfel, 5250 John Wilkinson Road, appeared at the Board of Review with an objection form. Clerk Stephanie Zwettler presented the case details and administered the oath. The assessor reported that the improvement value was adjusted at Open Book. Christopher Knipfel explained that his assessment is high compared to recent local arms-length sales of similar properties and that a recent bank appraisal was valued lower. The Board reviewed the property owner's testimony and the Assessor's explanation and list of comparable properties. Barb Parrell moved and Don Ripp seconded the motion to sustain the valuation set by the Assessor. Motion carried. 3-0

16. Don Ripp moved and Barb Parrell seconded the motion to adjourn the 2023 Board of Review. Roll call: Tom Turk – yes; Don Ripp – yes; Barb Parrell – yes; Clerk Stephanie Zwettler – yes; Assessor Linda Gardiner – yes. Motion carried. The Board of Review adjourned at 3:02 PM.

Respectfully submitted,
Stephanie Zwettler, Town Clerk