Meeting Minutes

Citizens Board of Review

Monday, May 20, 2019 10:00 AM Council Chambe
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Call to Order, Roll Call

Board of Review Clerk Teri Lehrke called the meeting to order at 10:00 a.m. and asked Board members to introduce themselves.

Present: 5 - Mike Brown, Kenna Christians, Nick Passe, Daniel Ryan, Susan Dillenbeck

Election of Chair and Vice Chair

Christians/Brown nominated Passe as Chair. No more nominations. Brown/Ryan moved to cast a unanimous ballot for Passe to serve as Chair. Carried. Passe/Christians nominated Ryan as Vice Chair. No more nominations. A motion was made by Brown, seconded by Passe, to cast a unanimous ballot for Ryan to serve as Vice Chair. Carried. Passe assumed the chair and presided for the balance of the meeting.

Certification of Annual Review of Code of Ethics

Members confirmed review.

Verification of mandatory training requirement under sec. 70.46(4), Wis. Stat.

Clerk stated training requirements have been met, and the required Affidavit has been filed with the Wisconsin Department of Revenue.

Assessor's Annual Assessment Report (AAR) and verification of Assessor's Affidavit

Lead Appraiser Pat Burns stated the previous and current year changes for residential, commercial, and agricultural. Residential properties were reviewed due to a change in programming. Changes were made for commercial properties downtown, land value changes, as well as building permits, and requests for review. There were over 17,000 notices mailed. Notices were mailed approximately April 19, 2019. Every property owner was mailed a pink Important Notice sheet that was clipped to their 2019 Notice of Assessment indicating the change. Notices and instructions were published and posted as required by the Clerk. Information was also posted on the city and county website. He reported the Assessor's Affidavit was signed and delivered to the Clerk.

Receipt of Assessment Roll and sworn statement from Clerk

Teri Lehrke reported the Assessment Roll is in electronic format and was delivered on

April 19 when it was on the city's website.

Review of Assessment Roll

Two computers were available for the Board to review the assessment roll. No member noticed any error in the review of the roll.

Certification of error corrections by Assessor under sec. 70.43, Wis. Stat.

No corrections.

Verification with Assessor that open book changes are included in assessment roll

Burns stated that any changes and corrections are in the assessment roll.

19-0686

Hear and deliberate on written objections for 2019 real and personal property assessments.

Dominic Trinko, 2205 Main St. – Stated he submitted the required notice at least 48 hours ahead of time via email on Friday, May 17 around 4 pm. When he called the Assessor's office this morning to ask about the time to appear, he was told that if he sent notification he didn't need to appear today. At that time they informed him the email was not received. He thinks it may have been rejected by the server because of its size. He did not get an email notification of rejection of his email transmission or that it was too large. He forwarded the documents to the Assessor's office this morning. Burns stated intent to object is allowed to be submitted by email, and asked what address the notice was sent to. Trinko stated it was sent to Rasmussens@cityoflacrosse.org. Burns said they are unable to determine with the IT staff until after noon today the date/time it was sent. Sheila is an Assessment Technician in the Assessor's office, and stated she did not have a conversation with Mr. Trinko or receive an email from him on Friday. Trinko said he called the office, and can produce a screen shot of the email sent. Brown/Ryan moved that this be delayed until later this morning when Mr. Trinko returns with documentation to prove he sent the email on Friday. Carried. Trinko returned and provided a screen shot showing an email sent Friday, May 17 at 4:23 p.m. indicating notice of objection and attachments. It was sent to rasmussens@cityoflacrosse.org. It shows it was forwarded at 9:38 a.m. this morning. He removed the appraisal and resent this morning. He thinks because of the size of the attachment was the reason it was not delivered. Email printout shows there were three attachments. Burns assumes the information to be correct. Brown/Dillenbeck moved to APPROVE a waiver of the 48 hour requirement because of Mr. Trinko's email screen shot and several attempts to verify receipt of the documents. Carried.

Michael Schoen, 2617 Highland St. – Mr. Schoen stated he lives in Arizona in the winter months and returned a week ago and it slipped his mind. He returned Wednesday last week. He stated his mail was forwarded to him in Arizona, and probably takes about a week. Notice of change was received a week before he came back to La Crosse. It slipped his mind when he was closing up the house in Arizona, and then returned to La Crosse. He has been busy trying to get things done. He planned to come to the Board when he was in Arizona, but stated he almost forgot until one of his neighbors brought it to his attention. Christians/Passe moved to grant waiver. After discussion, motion withdrawn. Brown/Ryan moved to DENY the request

for waiver. Carried.

Kathleen Vaughn, 4411 Meadowlark Lane – She received a broken shoulder when visiting in Florida. She returned to La Crosse the evening of April 19 and saw her notice. Ryan/Brown moved to DENY. Carried.

Lee Berken, 832 Cliffwood Lane - Assumed May 20 was the deadline for objection. He had May 20 in mind; didn't read it had to be 48 hours in advance. Notice received on April 19, or letter was dated on the 19th, so a few days later. Said he saw May 20 on the letter and put it on his calendar. Went online this morning and found the 48 hour requirement. Realized today he didn't file within 48 hours. Dillenbeck/Christians moved to DENY. Carried. (Brown abstained)

Debra Hoeth (Howe), 2596 7th St. S. – Had water and mold in basement. Neighbor told her on May 8th that she missed the deadline. Friday was at doctor's office with her mother. Found mold on May 18. Ryan/Christians moved to DENY waiver. Carried.

Jeff Netzer, 1409 19th St. S. – Did not receive timely proper notice. Heard about it from news Channel 8 story. Didn't know the process. Called Clerk and Assessor office today, and found out who the Board of Review Clerk was. Too late to give 48 hours' notice when he realized on Friday. On occasion, he doesn't receive mail. He confirmed his mailing address is 1409 19th St. S. He says he did not receive the actual notice of the assessment in a timely manner. It was in his mail Friday or Saturday with other mail. Ryan/Brown moved to DENY. Carried.

Elizabeth Dauffenbach stated she is authorized to make appearances for each of the property owners below. She stated assessment documents were received by the property owners approximately the beginning of May. They asked a realtor to do appraisals since they own a number of rentals. She turned in paperwork for 10 of the properties they own. Appraisals were requested about a week before on Wednesday, and they were given a deadline of last Thursday by noon to complete them. Brown/Dillenbeck moved to DENY. Carried.

- Chill Properties, Inc., 904 Cass St.
- Collins Rentals of LaX, LLC, 1620 14th St. S.
- Coulee Region Developers, 2607 South Ave.
- Chill Properties, Inc., 3113 29th St. S.
- Chill Properties, Inc., 1322 Adams St.
- The Campus Inn, Inc., 1811 Adams St.
- Collins Rentals of LaX, LLC, 1537 Barlow St.
- Campus Inn, Inc., 1716 21st St. S.
- Bluffview Corporation, 2321 13th St. S.
- Campus Inn, 1515 10th St. S.

Requests for waiver of Board of Review hearing allowing property owner an appeal directly to circuit court. The Board reviewed the Policy regarding consideration of these requests, which includes the criteria to consider.

• Walmart Real Estate Business Trust, 4622 Mormon Coulee Rd. – Burns stated litigation is pending and he does not object to a waiver. Brown/Ryan moved to APPROVE the request since it is already in litigation. Carried.

• JJAWC LLC, 525 2nd St. N. - Burns requested the Board DENY the request because the property has been revalued as of 1/1/2019. Burns would like the Board to approve subpoena requests to obtain records. At the time of the onsite property review with the taxpayer, they discussed additional items, and he put the request in writing on May 16. By having additional documentation at the Board, there is more information to

establish a value rather than waiting for Circuit Court. In the past Circuit Court said subpoena documents were not applicable. Brown/Ryan moved to DENY the request. Carried.

• JJAWC SOUTH LLC, Vine St. - Burns stated he objects to a waiver of hearing on the same grounds as stated for 525 2nd St. N. Brown/Ryan moved to DENY. Carried.

• Sears, 4200 State Road 16 – Burns recommended approval due to pending litigation. Ryan/Brown moved to APPROVE the request. Carried.

Request to Testify by Telephone. The Board reviewed the Policy regarding requests to testify by telephone, which includes the criteria to consider. Lehrke explained telephone conference capabilities.

• Walmart Real Estate Business Trust, 4622 Mormon Coulee Rd. – No action due to granting of Board of Review hearing waiver.

• Rachel Heiss, 4935 Silver Morning Lane – Request to testify is for witness Wendy Pertzsch. Lehrke explained the discussions surrounding this request and has an email from the law firm representing the taxpayer that the witness may be able to testify in person if the request is rejected. Christians/Ryan moved to DENY for the reason that it does not meet the criteria in the policy. Carried.

Subpoena requests. Burns submitted correspondence to the Board of items needed in order to make a fair valuation of the properties and is requesting the Board approve issuance of subpoenas whereby he would receive the documents for the Board of Review hearings. He requests that information be provided at least five days ahead of the June hearing.

JJAWC LLC – Passe/Ryan moved to authorize the issuance of requested subpoenas. Carried. It was agreed that Passe will sign the subpoena so long as it complies with the request.

100 Harborview –Passe/Ryan moved to approve the subpoena as requested, and authorized the Chair to sign on behalf of the Board. Carried.

Schedule additional Board of Review date(s), if necessary.

It was agreed that the Board will meet on June 3 and 4, and June 7 if necessary, beginning at 8:00 a.m. until approximately 5:00 p.m., and direct that the objectors be scheduled and notified of their date and time.

Adjourn to future date if necessary or if none, adjourn sine die.

At approximately 1:10 p.m., the meeting was adjourned to June 3, 2019 at 8:00 a.m.