

## BOARD OF REVIEW

7/31/24

Board of Review for 2024 was brought to order at 3:00 P.M. by Mark VandeCastle. Present were Mark VandeCastle, Joe Perez, Chris Cutts, Clerk Kathy VandeCastle, and alternate Cindi Gotthart. Others in attendance included Kyle Kabe and Zack Jones from Accurate Appraisal, James Lysaght and Garry Rosenow. All notices of the Board of Review meeting were properly noticed: on the town website, at the door to the American Legion Hall and on the notice board at the Clerk's home.

Mark VandeCastle was nominated as Chairman of Board of Review by Joe Perez, seconded by Chris Cutts, and motion carried. Chris Cutts was nominated as Vice Chairman of Board of Review by Joe Perez, seconded by Mark VandeCastle, and motion carried.

Chairman VandeCastle verified that all the Board members met the training requirements and are certified. Clerk VandeCastle filed the Board of Review training affidavit with the Department of Revenue.

Assessment roll was received and signed by Assessor.

The Board reviewed the 2024 assessment roll. Kyle Kabe verified that all changes from the Open Book have been included in the assessment roll. The roll was then offered to the taxpayers to examine. Zack Jones stated that there were 125 residential and 4 commercial people who called, came in-person, or emailed during the Open Book. Kyle Kabe stated that the Town of Rose is now at an estimated 100% level of assessment for the current year.

Chair VandeCastle noted that there was one notice of intent to file an objection, James Lysaght. Clerk VandeCastle stated the case and swore in the following: James Lysaght, Garry Rosenow, Kyle Kabe and Zack Jones. Chair VandeCastle stated how the Board of Review hearing will proceed. James Lysaght testified first. James' opinion of assessment is \$87,027.60. The current assessed value is \$134,400. James stated that at the Open Book he was asked if he had 2 well and septic because that is what he was assessed for. James only has one well and septic and the assessor changed the assessment to \$126,400. James provided the Board with Waushara County Housing Market median sale prices graph from 2018-2024. James stated that the Waushara County housing market only increased 4.1% in the last year so that is what his assessment should be increased. James also provided the 2022 and 2023 sales reports for the Town of Rose. The assessor and the Board were given a chance to ask James questions. Garry Rosenow stated that he too was assessed for 2 wells and septic, and his assessment was changed at Open Book. No questions of Garry.

The assessor testified that James Lysaght was not taking into account values from 2019-2023, from the last revaluation done in 2018. Values increased on James' property 51.2% over 2019-2023. James Lysaght and the Board were given a chance to ask the assessor questions.

James requested the 32 comparables that the assessor used to determine the assessed value. Kyle Kabe handed James the comparables. James requested time to go over the comparable list as he will have to dig through it.

James closed his case by stating that he needs time to go to the Department of Revenue with the list of 32 comparables.

The assessor closed his case by stating that the only value in question is the \$126,400 assessed value or the \$87,027.60 opinion.

The case was closed. The Board discussed the testimonies. Chris Cutts moves: Exercising its judgment and discretion, pursuant to Wis. Stat. ss.70.47(9)(a), the Board of Review by majority roll call vote hereby determines, Joe Perez seconds, 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 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 carries by roll call vote: Mark VandeCastle – Yes, Joe Perez – Yes, Chris Cutts – Yes, Kathy VandeCastle – Yes.

There being no other objections or objectors present, a motion was made by Chris Cutts and seconded by Joe Perez to adjourn Board of Review at 5:00 P.M. Motion was carried.

Kathy VandeCastle, Clerk  
Town of Rose