



**VILLAGE OF GRAFTON**  
**BOARD OF REVIEW**  
**THURSDAY, MAY 30, 2019**

The Board of Review was called to order by the Village Clerk, Kaity Olsen

Appointment of a Chairperson

Village Clerk Kaity Olsen asked for nominations for a chairperson.

Motion by Blaise DiPronio, seconded by Kaity Olsen to nominate Matthew Zipter as the chairperson for the 2019 Board of Review. Motion carried.

Roll Call

Board of Review Members Present: Matthew Zipter, Blaise DiPronio, and Rudy Kuss (at 4:15 p.m.)

Board of Review Members Excused: Stefanie Bachrach and Jim Fisher

Staff/Officials Present: Village Clerk Kaity Olsen, Associated Appraisal consultants representative Mark Brown, Director of Community Development Jessica Wolff, and Planning Intern Adam Kuhn.

Confirmation of appropriate Board of Review and Open Meetings notices

Village Clerk Kaity Olsen confirmed that the Notice of the Open Book and Board of Review was published in the News Graphic and posted on the front door of the Village Hall on April 23, 2019. It was also posted with the agenda at the Grafton Police Department, 1981 Washington Street, and the U.S.S. Memorial Library, 1620 11<sup>th</sup> Avenue, and on the Village website, [www.qualitylifegrafton.com](http://www.qualitylifegrafton.com) in accordance with State law.

Review and Certify Code of Ethics

Clerk Olsen distributed the Village of Grafton's Ethical Standards as presented in the Municipal Code. The members reviewed the code. No concerns were expressed.

Verify that Board of Review member or members have met mandatory training requirements

Clerk Olsen verified that B. DiPronio, R. Kuss, and Clerk Olsen completed the required Board of Review training within two years of the Board of Review's first meeting. B. DiPronio completed the training on June 1, 2017, R. Kuss completed the training on June 6, 2017 and Clerk Olsen completed the training on July 10, 2018. The training verification has been filed with the Department of Revenue (DOR).

Verify that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under State Law (Sec. 70.47(7)(af), Wis Stats)

Clerk Olsen verified that the Village Board adopted an ordinance relating to the confidentiality of income and expense information provided to the Assessor under State Law.

Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony

Clerk Olsen verified that the Board of Review had adopted a policy regarding the procedure for sworn telephone testimony and sworn written testimony on May 21, 2015. This policy remains in effect.

Adoption of policy regarding the procedure for waiver of Board of Review hearing requests

Clerk Olsen verified that the Board of Review had adopted a policy regarding the procedure for waiver of Board of Review hearing requests on May 21, 2015. This policy remains in effect.

Filing and summary of Annual Assessment Report by Assessor's Office

Assessor Mark Brown commented that the Assessment Roll has been handed over to the Village Clerk. There were no corrections or omissions for this assessment year.

Mr. Brown gave a brief summary of where the Village of Grafton stands for this assessment period. This was a maintenance year so no market changes were made. Only updates to property records were made due to physical changes or removals from the roll if no longer in existence. The assessment ratio is estimated at about 84%. This ratio is determined based on the assessment of the property and how it relates to the sale of the property, or sales ratio study. This is a 1% change (decrease) from last year with last year being at 85%. Mr. Brown reminded the Board the primary purpose of the assessment is to distribute property taxes among the property owners. It does not affect total taxes collected. Total taxes collected is established by the levy. The total assessment value for real estate as of January 1, 2019 is \$1,143,261,300. This number does not include manufacturing as the DOR determines those values. Personal Property was \$17,909,400 bringing the total assessed value to \$1,161,170,700. The real estate value is about a 1% increase from last year or \$12,934,600. The personal property value is about a 7% decrease from last year or \$1,337,600.

Mr. Brown then went over the ratio study as provided to the Board. The last year a revaluation was performed was 2014. There were 163 valid, at arm's length, non-foreclosure sales in 2018. The difference between sale price and assessed value is 81.35% meaning properties are being sold for about 19% more than assessed value.

Mr. Brown then went over the major class comparison as provided by the DOR. Statutorily every municipality is to keep the major class being within 10% of a municipality's equalized value. The Village of Grafton's major class comparisons are below 90% of the DOR's base value which indicated the Village of Grafton is out of compliance. If a municipality falls out of compliance for four consecutive years, the DOR will send a letter informing them they must conduct a revaluation to bring it back into compliance within the next two years. Mr. Brown commented that the Village will probably do a revaluation in 2020 which will bring the values back into compliance according to the DOR. Next year the Board of Review will most likely have a meet to adjourn meeting in May then adjourn until probably September of 2020. Mr. Brown suggested taking the opportunity next year to hold a mock hearing during the meet to adjourn meeting.

#### Receipt of the Assessment Roll by Clerk from the Assessor

Clerk Olsen received the signed assessment roll from the Assessor and signed the affidavit.

#### Receive the Assessment Roll and sworn statement from the Clerk

The Board of Review received the assessment roll and sworn statement from the Village Clerk

#### Review of the Assessment Roll and perform Statutory Duties

The Board examined the assessment roll for any omitted property, double assessed property, calculations errors, or description errors.

#### Discussion/Action - Certify all corrections of error under State Law (Sec. 70.43, Wis Stats)

The Board verified that no corrections of error were present, under State law.

#### Discussion/Action – Verify with the Assessor that open book changes are included in the Assessment Roll

The Board verified with Mr. Brown that all open book changes are included in the assessment roll. There were no open book changes.

#### Allow taxpayers to examine assessment data

The assessment roll was made available for taxpayers to examine. No taxpayers were present.

#### Consideration of:

- Waivers of the required 48-hour notice of intent to file an objection when there is good cause,

- Requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to 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

No requests to waive the required 48 hour notice of intent to file an objection were received.

No requests to waive the Board of Review hearing allowing the property owner an appeal directly to circuit court were received.

No requests to testify by telephone or submit sworn written statement were received.

No Subpoena requests were received.

Review Notices of Intent to file objections

No notices of intent to file objections were received.

Hearings and action to be taken on property owner's objections to assessments

No objections were presented.

Consider/act on scheduling additional Board of Review date(s) if necessary

No further Board of Review dates for 2019 are necessary

Adjournment (to future date if necessary)

Motion by Matthew Zipter, seconded by Rudy Kuss to adjourn the Board of Review meeting at 5:00 p.m.

*Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities.*

*Please contact the Village Clerk at (262)375-5300, email: [kolsen@village.grafton.wi.us](mailto:kolsen@village.grafton.wi.us)*