

**MINUTES
BOARD OF REVIEW MEETING
Monday, June 5, 2023 at 3:00 p.m.
Jackson Municipal Complex
Village Board Room
N168W19851 Main Street
Jackson, WI 53037**

1. Call to Order and Roll Call

Pres. Heckendorf called the meeting to order at 3:00 p.m.

Members Present: Pres. Brian Heckendorf, Jon Schoeneck, Deputy Clerk Pamela Wolf and Administrator Jen Keller

Also Present: Village Assessor Ray Koscak

2. Election of Chairperson and Vice Chairperson

Motion by Administrator Keller, second by President Heckendorf to nominate Brian Heckendorf as Chair and Jon Schoeneck as Vice Chairperson.

Vote: 3 aye, 0 nay. Motion carried.

3. Approve June 6, 2022, Board of Review Minutes

Motion by Chair Heckendorf, second by Administrator Keller to approve the minutes for the June 6, 2022 Board of Review meeting with a correction to Jonathan Schoeneck spelling of his name.

Vote: 3 aye, 0 nay. Motion carried.

4. Verification of Training & Filing of Affidavit

Deputy Clerk Pamela Wolf reported that she had participated in the Board of Review training session on June 2, 2023. The Deputy Clerk verified that the affidavit of training had been filed by the Village Treasurer on June 2, 2023, online with the Department of Revenue.

5. Receive 2023 Assessment Roll and signed affidavit by Village Assessor

Chair Brian Heckendorf verified that the Village has received the 2023 Assessment Roll and signed the affidavit by Village Assessor Ray Koscak, which was notarized by the Village Deputy Clerk Pamela Wolf.

6. Review of the 2023 Assessment Roll

- **Verify with the Assessor that open book changes have been included in the assessment roll**

Assessor Koscak verified that personal property changes have been included in the Assessment Roll. Open book was conducted on Friday, May 12 from 2PM-4PM at the Jackson Municipal Complex. There were no appointments made and no walk-in attendees. There are a few corrections for property taxes. 4 (four) corrections of errors and 3 (three) omitted errors.

7. Assessor Comments

Assessor Koscak distributed a summary of the reasons for change report including the year-end review in changes to assessed values. The 2023 Board of Review ended with a total assessed value of locally assessed real estate of \$874,568,400. The aggregate

assessment ratio of the Village was presented as 75%. A statistical re-evaluation would be needed for 2024.

CORRECTION OF ERRORS 2022 ACTION

1. V3-046500C1903 owned by Gregory D Schmeling – W197N16944 Stonewall Dr. correction of errors when the unit was assessed as a larger unit. The unit will have previous years values decreased by \$39,400, was \$245500 corrected to \$206100
 - a. Chair Heckendorf motion to approve the notice of change for W197N166944 Stonewall Dr, second by Jen Keller. Motion carried.
2. V3-046500C2503 owned by Bonnie Hughes – W197N16904 Stonewall Dr. correction of errors when the unit was assessed as a larger unit. The unit will have previous years values decreased by \$39,400, was \$245500 corrected to \$206100
 - a. Chair Heckendorf motion to approve notice of change for W197 N16904 Stonewall Dr., second by Administrator Jen Keller, motion carried.
3. V3-046500C2603 owned by Mary S. Downey and Denise L. Thom – W197N16868 Stonewall Dr., correction of errors when the unit was assessed as a larger unit. The unit will have previous years values decreased by \$39,400, was \$245500 corrected to \$206100
 - a. Chair Heckendorf made a motion to approve notice of change for W197N16868 Stonewall Dr. second by Administrator Jen Keller. Motion Carried.
4. V3-046500C2604 owned by Robin S. Bumby W197N16866 Stonewall Dr., correction of error in too high of an assessment, there was a partial value for the year during construction, the partial value was not removed from the assessment. Currently assessed at \$265900 corrected to \$248,100, a decrease of \$17,800.
 - a. Chair Heckendorf approved a notice of change for W197N16866 Stonewall Dr. second by Vice Chair Jon Schoeneck, Motion carried.

OMITTED PROPERTY 2022 ACTION

1. V3-046500C1901 Owned by Sowmyasri Gaju and Santhosh K Vita W197N16948 Stonewall Drive, the unit was assessed as a smaller 1st floor unit, when it is actually larger 2nd floor unit, causing a \$44,800 increase.
 - a. Chair Heckendorf to place on the omitted roll property located at W194N16948 Stonewall Dr. second by Vice Chair Jon Schoeneck. .Motion carried.
2. V3-046500C2501 Owned by Brian and Karie Oppermann W197N16908 Stonewall Drive, the unit was assessed as a smaller 1st floor unit, when it is actually larger 2nd floor unit, causing a \$44,800 increase.
 - a. Chair Heckendorf to place on the omitted roll property located at W197N16908 Stonewall Dr., second by Vice-Chair Jon Schoeneck. Motion carried.
3. V3-046500C2601 owned by Joshua J. and Angela K Eastman W197N16872 Stonewall Dr the unit was assessed as a smaller 1st floor unit, when it is actually larger 2nd floor unit, causing a \$44,800 increase.
 - a. Chair Brian Heckendorf to place on the omitted property roll. Second by Vice Chair Jon S. Motion carried.

Motion by Chair Brian Heckendorf, second by Administrator Jen Keller to move to suspend the meeting at 3:16 p.m. until such a time as someone comes in for review or to adjourn.

Vote: 3 aye, 0 nays.

The Board of Review members inspected the assessment roll.

Motion by Chair Heckendorf, second by Administrator Keller to reconvene at 4:58 p.m.

Vote: 3 aye, 0 nays.

8. Requests for Review or Adjustment

There were no formal requests for review or adjustment.

9. Schedule Additional Meeting Date(s) if Necessary

The Board of Review will not reconvene again this year.

10. Adjourn

Motion by Chair Heckendorf, second by Jon Schoeneck to adjourn.

Vote: 3 aye, 0 nays. Motion carried.

The 2023 Board of Review meeting adjourned at 5:00 p.m.

Respectfully submitted,

Pam Wolf
Deputy Clerk/Treasurer