

**APPROVED Minutes**  
**Board of Review Meeting**  
**Monday, June 7, 2021 at 3:00 p.m.**  
**Jackson Village Hall**  
**N168W20733 Main Street**  
**Jackson, WI 53037**

**1. Call to Order and Roll Call**

Pres. Schwab called the meeting to order at 3:01 p.m.

Members Present: Pres. Mike Schwab, Johnathan Schoeneck and Clerk Jilline Dobratz

Also Present: Village Assessor Mike Grota, Administrator Jen Keller

**2. Election of Chairperson and Vice Chairperson**

Motion by Clerk Dobratz, second by Jonathan Schoeneck to nominate Pres. Mike Schwab as Chair and Jonathan Schoeneck as Vice Chairperson.

Vote: 3 aye, 0 nay. Motion carried.

**3. Approve May 11, 2020, Board of Review Minutes**

Motion by Pres. Schwab, second by Clerk Dobratz to approve the minutes for the May 11, 2020 Board of Review meeting.

Vote: 3 aye, 0 nay. Motion carried.

**4. Verification of Training & Filing of Affidavit**

Clerk Dobratz reported that Jonathan Schoeneck had participated in the Board of Review training session on April 26, 2021. Clerk Dobratz also stated she participated in Board of Review Training on May 5, 2021. The Village Clerk verified that the affidavits of training had been filed on May 6, 2021 online with the Department of Revenue.

**5. Receive 2021 Assessment Roll and signed affidavit by Village Assessor**

Pres. Schwab verified that the Village has received the 2021 Assessment Roll and signed the affidavit by Assessor Grota, which was notarized by the Village Clerk.

**6. Review of the 2021 Assessment Roll**

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

Assessor Grota verified that open book changes have been included in the Assessment Roll. Open book was done via email and phone due to COVID-19.

**7. Assessor Comments**

Assessor Grota distributed a summary of the reasons for change report including the year-end review in changes to assessed values. The 2020 Board of Review ended with a total assessed value of locally assessed real estate of \$597,005,2000. As of January 2021, \$71,637,500 in assessed value was gained by

way of newly attached parcels. The assessment roll presented includes a 2021 assessed value of \$821,639,200.

A 2021 sales analysis was also presented using January 1, 2019 through present with 245 arm's length sales. The aggregate ratio of the Village was presented as 100.6%.

## **8. Requests for Review or Adjustment**

Clerk Dobratz introduced the first objection for Pinehurst Properties.

**Pinehurst Properties** - An objection to Real Property Assessment was received from Gary Kohlenberg for tax key V3-0196057 at W201N16668 Hemlock Street.

Prior to hearing testimony, Pres. Schwab stated to Mr. Kohlenberg that the burden of the proof is upon the taxpayer / property owner. The property is assessed at \$2,989,800.

\*editor's note, it was later stated during testimony of Assessor Grota that Grota Appraisals had provided an adjusted assessment for the property of \$2,907,300 in response to Open Book meetings that concluded on Friday, June 4<sup>th</sup>.

Clerk Dobratz swore in Gary Kohlenberg, objector and Mike Grota, Village Assessor.

Pres. Schwab outlined the hearing procedures.

Mr. Gary Kohlenberg, 345 River Bluff Cir., Oconomowoc WI 53066, introduced himself and stated he would be presenting to the Board with an amended proposed value from the originally submitted objection forms of \$2,400,000 to the amended value of \$2,520,000. Mr. Kohlenberg stated he would like to formally withdraw his third objection for property located at W201N16628 Hemlock Street, Jackson, WI 53037, tax key V3-019400A. Mr. Kohlenberg furnished comparable reports and presented information regarding the income approach and cost approach to assessments.

Questions were asked by the Village Assessor, Mike Grota to the Objector, Gary Kohlenberg.

Mike Grota, Village Assessor distributed comparable reports and gave a description of the subject property. Further discussion and report of the income approach was included.

Mr. Kohlenberg responded with questions and comments to Assessor Grota.

Pres. Schwab noted that Mr. Kohlenberg did not provide accurate information at the beginning of his testimony to reflect an adjusted assessment of \$2,907,300

from Open Book, as provided by the Village Assessor in his analysis and reports of the property.

Mr. Kohlenberg summarized his case.

Mr. Grota summarized his case.

Pres. Schwab closed testimony and the Board of Review deliberated using the Finding of Fact, Determinations, and Decision process.

Motion by Pres. Schwab, second by Jonathan Schoeneck to determine that the assessor's valuation of \$2,907,300 is correct.

Roll Call Vote: 3 ayes, 0 nays. Motion Carried.

Clerk Dobratz introduced the second objection for Pinehurst Properties.

**Pinehurst Properties** - An objection to Real Property Assessment was received from Gary Kohlenberg for V3 0196057 at W201N16668 Hemlock Street. The property was valued at \$2,921,100 during Open Book discussions.

Mr. Kohlenberg waived his right to opening statements.

Mr. Grota, Village Assessor stated there was a comprehensive review of the full assessment process for the subject property previously when all 108-unit values were analyzed and did not believe the Board need to review testimony regarding this parcel.

Pres. Schwab closed testimony.

Motion by Pres. Schwab, second by Jonathan Schoeneck to determine that the assessor's valuation of \$2,921,100 is correct.

Roll Call Vote: 3 ayes, 0 nays. Motion Carried.

**9. Schedule Additional Meeting Date(s) if Necessary**

The Board of Review will not reconvene again this year.

**10. Adjourn**

Motion by Pres. Schwab, second by Clerk Dobratz to adjourn.

Vote: 3 aye, 0 nay. Motion carried. The 2021 Board of Review meeting adjourned at 5:27 p.m.

Respectfully submitted,

Jen Keller  
Village Administrator