

**CITY OF BUFFALO CITY BOARD OF REVIEW-
TUESDAY, OCTOBER 29, 2024-MUNICIPAL BUILDING – 4:30 PM**

The second meeting of the City of Buffalo City Board of Review was called to order by President Jeannie Czaplewski at 4:30pm. Roll call: Jeannie Czaplewski, Larry Johansen, George Fuller, Patricia Doerflinger and Clerk Jenny Ehlenfeldt. Also present: Assessor Kevin Irwin and Citizens: Vicki Jacobson, Terry Brown, Amy Cornelius, Jerry and Pam Conley, Larry Gable. Attending later in the meeting: Lance and Janet LaDuke, Mike and Toni Sorg.

This first Board of Review was held on May 13, 2024 during the 45-day period pursuant to Wis Stat 70.47 (1) and adjourned at that time due to the fact that the assessment roll was not completed at that time. Czaplewski open the floor for nominations for chair of the meeting. Ehlenfeldt nominated Czaplewski as chair. There were no other nominations. Czaplewski asked for a vote on nomination of Czaplewski as chair. All yes, motion carried. Meeting was properly noticed. Both Czaplewski and Ehlenfeldt have the proper state required training for the meeting. All waivers and requests were considered. Ehlenfeldt said she had received on waiver to forgo the 48-hour objection paperwork timeline, but that person was not at the meeting at this time. Czaplewski said the board would not consider the waiver without them present and the board would proceed with the hearings in which objection forms were received in a timely fashion.

Clerk swore in first objectors and assessor. Objectors Gerald and Pamela Conley, 1626 N. Herman St., and assessor Kevin Irwin. Conleys object to the assessment of \$315,700 and would like it changed to \$230,000. They had no witnesses or written proof of comparable sales with them. They said they felt their home was not assessed at the correct level based on other homes in the area. Assessor explained why his assessment was set the way it was to the board and the Conleys. Board reviewed all information. Motion Fuller, second Doerflinger to affirm the assessors valuations is correct. Roll Call vote: Fuller - yes, Johansen - no, Doerflinger - yes, Ehlenfeldt - yes, Czaplewsk - yes. Motion passed 4-1.

Clerk swore in second objector and assessor. Objector Larry Gabel, 197 W 19th Street, and assessor Kevin Irwin. Gabel objects to original assessment of 592,100 and Irwin adjusted the assessment to 533,200. At this time Gable's objection requests the assessment be lowered to 436,600. Gabel presented what he considered to be comparable properties in the area to his that have sold in the past several years. One in Buffalo City, one in the Town of Milton and one in Town of Belvidere. All three comparables were in the form of realtor information from internet sites that the assessor questioned accuracy of and explained square footage is often construed on. The assessor gave information explaining how size and quality are determined and what factors are used to determine each when making his assessment versus what is found online in these listings. Size/quality and closeness to the river are also factors. Board heard no sworn testimony from any other witnesses. Motion Fuller, second Johansen that the assessor's valuation is correct and that he presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirement and which are outlined in the Wisconsin Property Assessment Manual. Roll call vote. All yes. Motion carried.

Clerk swore in third objectors and assessor. Objectors Michael Sorg and Marie Malaphany-Sorg and assessor Kevin Irwin. The Sorgs, 1384 S River Rd, had original assessment values of 888,500 reduced by Irwin prior to Board of Review to 857,800. They are asking their assessment be lowered to 756,000. They presented the board with an appraisal they just had done by Walker Appraisal Services that valued their property at 756,000. They also told the board they felt their property was over valued due to it's condition and the upgrades it needs. The assessor questioned the comparables presented in the appraisal that were from Holmen and Onalaska when there were sales just down the street in the last year that could have been used.. He also stated that the one local comparable in the appraisal he knew was not a good comparison arms length sale as it needed a lot of work. Board members reminded the Sorgs that without

their appraiser at the meeting questions could not be addressed leaving to many questions. Motion Johansen, second Fuller that that the assessor's valuation is correct and that he presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirement and which are outlined in the Wisconsin Property Assessment Manual. Roll call vote: Fuller - yes, Johansen - yes, Doerflinger - No, Ehlenfeldt - yes, Czaplewski - yes. Motion carried 4-1.

Czaplewski moved back in agenda to re-consider any waivers requested. Clerk called Janet and Lance LaDuke forward. LaDukes have requested a waiver of the 48-hour objection notice requirement to be heard by the board. The waiver requires good cause or extraordinary circumstances. The Ladukes said they spoke with Irwin this past week but were not able to get their paper work in do to a family emergency. The board agreed to hear their objection. Paperwork was presented. Clerk swore in Janet and Lance LaDuke and assessor Kevin Irwin. The LaDukes, 1825 N. River Rd., had their property assessed at 353,600. They are objecting and feel their property should be valued at 282,300. LaDukes presented the board with several figures from the county tax website of fair market values from previous year and this year assessment numbers of other properties in their area they feel are comparable to their property. They also argued they have put little improvements into the property since they purchased it. Irwin discussed the large garage on their property and the value it adds to it since the last re-assessment. He also explained the quality of construction needs to be equal when comparing properties. There was no sworn testimony provided to show the assessment was not correct. Motion Fuller, second Ehlenfeldt that the assessor's valuation is correct and that he presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirement and which are outlined in the Wisconsin Property Assessment Manual. Roll call vote. All yes. Motion carried.

Czaplewski asked if there were any other waiver requests. Terry Brown's sister/representative Vicki Jacobson, asked the board to consider their verbal request for a waiver to have his objection be heard. The board asked if he had been to talk to Irwin. He had. He had also been told of the objection process last week but had not filed paperwork, nor did he have any reason for being late. Board denied his request for a waiver.

The Board reviewed the 2024 assessment roll as provided by assessor Kevin Irwin. Motion Doerflinger, second Johansen to adjourn. All yes, motion carried.

Respectfully submitted for the Buffalo City Board of Review

Jennifer Ehlenfeldt, Board Clerk