

**I. CALL TO ORDER**

1. Roll call.
2. Confirmation of Compliance with Open Meeting Laws and Notice Requirements
3. Verification of mandatory training requirements.

**II. ELECTION OF OFFICERS**

4. Election of Board of Review Chair
5. Election of Board of Review Vice-Chair

**III. MINUTES**

6. Approval of minutes from May 20, 2024.

**IV. NEW BUSINESS**

7. Confirmation that the City has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).
8. Receipt of assessment roll and sworn statements from the Assessor.
9. Review assessment roll and perform statutory duties including correcting descriptions or calculations, adding omitted property or eliminating double assessed property; verify with assessor that all Open Book changes are included in the assessment roll.
10. Discussion and possible action to Certify all corrections of error under state law (Wis. Stat. § 70.43).
11. Allow taxpayers to examine assessment data.
12. Assessor to present Annual Assessment Report including level of assessment.
13. Review of new laws related to property assessment.
14. Review Notices of Intent to File Objection and Schedule of Objection Hearings
15. Consideration of waivers of the required 48-hr notice of intent; requests for waiver of the BOR hearing allowing the property owner to appeal directly to the circuit court; requests to testify by telephone or sworn written statement; or any other legally allowed or required Board of Review matters.

**V. OBJECTION HEARINGS (IF ANY)**

16. Objections:
  - Property Owner Testimony
  - Assessor Testimony
  - Board Deliberation

**VI. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S)**

**VII. ADJOURN (TO FUTURE DATE IF NECESSARY)**

17. Motion to Adjourn

*Any person who has a qualifying disability, as defined by the Americans with Disabilities Act, that requires the meeting or material at the meeting to be in an accessible location or format, must contact the City Clerk at the address listed above or call 930-5228, prior to the meeting so that any necessary arrangements can be made to accommodate each request.*



## Minutes

### Board of Review Meeting

Monday, May 20, 2024 at 3:00 PM

City Hall, 100 E Fountain St, Dodgeville, WI

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#### I. CALL TO ORDER

1. *Roll call.* Members Present: Sersch, Reynolds-Lair, Aulik, Hottmann, Meuer
2. *Confirmation of Compliance with Open Meeting Laws and Notice Requirements.* Clerk Aulik verified the meeting was properly noticed.
3. *Verification of mandatory training requirements.* Clerk Aulik verified that she attended the training.

#### II. ELECTION OF OFFICERS

4. *Election of Board of Review Chair.* Motion by Meuer, second by Reynolds-Lair. Motion to close by meuer, 2nd by Reynolds's Lair. Motion carried 5-0.
5. *Election of Board of Review Vice-Chair.* Motion by Meuer, 2nd by Aulik. Motion to close by Aulik, 2nd by serch. Roxanne vice chair.

#### III. MINUTES

6. *Approval of minutes from May 12, 2023.* Motion by Meuer, 2nd by Hottmann.

#### IV. NEW BUSINESS

7. *Confirmation that the City has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).* Clerk Aulik verified that they City has this policy.
8. *Receipt of assessment roll and sworn statements from the Assessor.* Assessor Murdock certified the roll. There were no corrections and omitted property. Assessor Murdock conducted the Oath of Office.
9. *Review assessment roll and perform statutory duties including correcting descriptions or calculations, adding omitted property or eliminating double assessed property; verify with assessor that all Open Book changes are included in the assessment roll.* Murdock verified that all OB changes were included in the roll.

10. *Discussion and possible action to Certify all corrections of error under state law (Wis. Stat. § 70.43).* N/A
11. *Allow taxpayers to examine assessment data.* No tax payers present.
12. *Assessor to present Annual Assessment Report including level of assessment.*  
The market continues to go up. The level of assessment is now at 86%. The assessor reviewed sales and market changes.
13. *Review of new laws related to property assessment.* Act 12 cancels personal property. The City will be required to complete a personal property value report by July 1st to continue to receive increased shared revenue.
14. *Review Notices of Intent to File Objection and Schedule of Objection Hearings.* Mission Village of Dodgeville LLC filed two objections.
15. *Consideration of waivers of the required 48-hr notice of intent; requests for waiver of the BOR hearing allowing the property owner to appeal directly to the circuit court; requests to testify by telephone or sworn written statement; or any other legally allowed or required Board of Review matters.* Mission Village filed a request to testify via phone.

## **V. OBJECTION HEARINGS**

16. *Objection from Mission Village of Dodgeville, LLC (Parcels 216-1213 & 216-1213.03)*

- Property Owner Testimony
- Assessor Testimony
- Board Deliberation

{3:30 PM Aulik started a Zoom meeting with Pivotal Tax who represents Mission Village - See Findings of Facts Document - Assessor Murdock and Jake of Pivotal Tax Services were sworn in to testify}

Parcel 216-1213: This parcel was heard first. Jake from Pivotal reviewed 3 years of income and expenses provided to the BOR. BOR members questioned some discrepancies in the paper work submitted. Assessor Murdock presented his methodology to the Income Approach. Paperwork submitted to him by the client was different that provided by Pivotal Tax. The BOR continued to hear testimony from both sides regarding the "income approach" to this property.

Motion by Aulik, second by Meuer to uphold the assessor's value. Roll call vote. Motion carried 5-0.

Parcel 216-1213.03. Jake Polich stated that Pivotal would withdraw this objection.

Motion by Reynolds-Lair, second by Aulik to adjourn the Hearing until 5 pm or until another property owner arrives. Voice vote. Motion carried.

**VI. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S)**

None

**VII. ADJOURN (TO FUTURE DATE IF NECESSARY)**

*17. Motion to Adjourn*

Motion by Hottmann, second Reynolds-Lair to adjourn the meeting. Time: 5:00

No additional meeting required.