



BOARD OF REVIEW MEETING MINUTES

May 04, 2026 at 5:30 PM

Ridgeway Community Center - Room 101/102 208 Jarvis Street, Ridgeway, WI 53582

CALL TO ORDER AND ROLL CALL

Meeting called to order by Clerk Phelan at 5:37 pm.

PRESENT: President Bradley Butler, Trustee John Harpold, Trustee Cynthia Niehaus, Trustee Julene Garner, Trustee Ruth Nevins and Lori Phelan-Board of Review Clerk.

Also present: Kurt Campbell-Gardiner Appraisal, Lori Murphy and Catherine Olson.

CONFIRMATION OF BOARD REVIEW AND OPEN MEETING NOTICE COMPLIANCE

Phelan confirmed this was a properly noticed meeting posted on May 3, 2026, at the Ridgeway Community Center and the Village website, with notification sent via email/text to subscribers.

SELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

Motion by **Butler**, seconded by **Niehaus** to nominate Garner as Chairperson. Motion carried.

Motion by **Butler**, seconded by **Niehaus** to nominate Nevins as Vice Chairperson. Motion carried.

ADOPTION OF PREVIOUS MEETING MINUTES

Motion by **Nevins**, seconded by **Butler** to approve the May 5, 2025 minutes as presented. Motion carried.

1. May 5, 2025 Board of Review

TRAINING CERTIFICATION AFFIDAVIT PURSUANT TO STATE STATUE 70.46(4)

Phelan and Riniker successfully completed the Board of Review Training on April 30, 2026. B Butler completed Board of Review training on June 4, 2025.

Following the Spring 2027 Election a Trustee will need to be selected to do training to replace B Butler.

REMINDER TO BOARD MEMBERS: CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSE REQUIRED BY VILLAGE ASSESSOR IN PROPERTY ASSESSMENT MATTERS

Board of Review members were reminded that Board of Review Resolution and Wis. Stat. § 70.47 (7) provides income and expense data confidentiality to taxpayers for purposes of valuation of real property in the Village of Ridgeway.

ASSESSOR'S REPORT ON VALUE AND TRENDS IN THE VILLAGE OF RIDGEWAY

Assessor previously indicated this is no longer needed, therefore it is not filed.

REVIEW OBJECTIONS FOR ACCEPTABILITY, AND SCHEDULE/DENY/WAIVE/HEARINGS FOR WRITTEN OBJECTIONS RECEIVED. CONSIDER ASSESSOR'S REQUEST FOR SUBPOENA(S) AS NEEDED

Objection filed by Catherine Olson and received on May 1, 2026.

The Board considered the assessment objection for Parcel No. 177-0221 owned by Catherine Olson. The assessor reported that during Open Book he had revised the assessment.

The assessment was \$47,600 for the land and \$350,500 for improvements with a total assessment of \$398,100. The revised assessment during Open Book was \$47,600 for land and \$283,000 for improvements for a total assessment of \$330,600.

Niehaus moves, **Nevins** seconds: Exercising its judgement and discretion, pursuant to Wis. Stat. § 70.47(9)(a), the Board of Review by majority and roll call vote hereby determines:

1. That the Assessor's valuation is correct;
2. That the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
3. That the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;
4. That the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;
5. That the Assessor's valuation is reasonable in light of all the relevant evidence;
6. And sustains the same valuation as set by the Assessor.

I, **Lori Phelan**, Clerk of the Board of Review, do hereby certify that the members of the Board of Review voted as follows:

Bradley Butler - Yes
Ruth Nevins - Yes
John Harpold - Abstain
Cynthia Niehaus - Yes
Julene Garner - Yes
Lori Phelan - Yes

to adopt these Findings of Fact, Determination and Decision on this 4th day of May, 2026.

Lori Phelan, Clerk of Board of Review

RECEIVE ASSESSMENT ROLL AND SWORN AFFIDAVIT OF VILLAGE ASSESSOR

Motion by **Niehaus**, seconded by **Butler** to move this item to the end. Motion carried.

Phelan affirmed that the tax roll was received and evaluated. The assessor submitted the sworn affidavit for the 2026 Assessment roll for real estate in the Village of Ridgeway.

EXAMINATION, CORRECTION OF ERRORS, AND CERTIFICATION OF CORRECTIONS IF WARRANTED, AND ACCEPTANCE OF THE ASSESSMENT ROLL FOLLOWING A DETERMINATION THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL PRESENTED

Motion by **Niehaus**, seconded by **Butler** to move to the end, prior to adjourning. Motion carried.

The assessment roll for 2026 was reviewed.

ADJOURNMENT

Motion by **Nevins**, seconded by **Butler** to adjourn at 7:38 pm. Motion carried.

DRAFT MINUTES TO BE APPROVED AT THE NEXT BOARD OF REVIEW MEETING.

DRAFT