



## **BOARD OF REVIEW MEETING AGENDA**

**June 01, 2022 at 6:00 PM**

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

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### **CALL TO ORDER AND ROLL CALL**

### **CONFIRMATION OF BOARD REVIEW AND OPEN MEETING NOTICE COMPLIANCE**

### **SELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON**

### **CONFIRMATION OF MEMBER MANDATORY TRAINING REQUIREMENTS**

### **REVIEW OF NEW LAWS**

### **POLICIES AND ORDINANCES**

1. Adoption of policy regarding the procedure for sworn telephone and written testimony
2. Adoption of policy regarding the waiver of BOR Hearing Requests
3. Adoption of ordinance for the confidentiality of income and expense information provided to the Assessor

### **ANNUAL ASSESSMENT REPORT**

### **RECEIPT AND REVIEW OF THE ASSESSMENT ROLL**

4. Examine the roll, Correct description or calculation errors, Add omitted property, Eliminate double assessed property

### **ITEMS FOR CONSIDERATION, DISCUSSION, AND/OR ACTION**

5. Adoption of Minutes from the May 21, 2021 Board of Review Meeting
6. Certify all corrections of error under state law(Wis. Stat. 70.43)
7. Verify with Assessor that open book changes are included in the assessment roll
8. Allow taxpayers to examine the assessment data
9. Waiver Requests, Requests to testify by telephone or sworn written statement, Subpoena requests, any other legally allowed or required BOR matters
10. Review Notices of Intent to File Objection
11. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date
12. Scheduling of additional BOR Date(s)

## ADJOURNMENT

THE VILLAGE OF  
**RIDGEWAY**

Item 1.

208 Jarvis Street | Ridgeway | Iowa County | Wisconsin

Board of Review

**POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

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WHEREAS, Wis. Stat. § 70.47 (8) authorizes the Board of Review to consider requests from a property owner or the property owner’s representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement for being considered;

NOW, THEREFORE, The Board of Review of the Village of Ridgeway, Iowa County, hereby adopts the following policy:

**1. PROCEDURE:**

Before the Board of Review (BOR) can consider a request from a property owner or the property owner’s representative (“property owner”) to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR’s first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

**2. CRITERIA:**

The Board of Review may consider any or all the following factors when deciding whether to grant or deny the request:

- a) The property owner’s stated reasons(s) for the request as indicated on the PA-814;
- b) Fairness to the parties;
- c) The property owner’s ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d) Ability to cross examine the person(s) providing the testimony;
- e) The BOR’s technical capacity to honor the request; and
- f) Any other factors that the BOR deems pertinent to deciding the request.

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Adopted this 1<sup>st</sup> day of June 2022.

\_\_\_\_\_  
Board of Review Chairperson

By the Board of Review of the Village of Ridgeway

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Board of Review Clerk

THE VILLAGE OF  
**RIDGEWAY**

208 Jarvis Street | Ridgeway | Iowa County | Wisconsin

Board of Review

**POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

WHEREAS, Wis. Stat. § 70.47(8m) authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Wis. Stat. § 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47 (8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. § 70.47(12) using the amount for the taxpayer's assessment as established by the municipal assess as the finalized amount; and

WHEREAS, Wis. Stat. § 70.47(8m) further states that for the purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 74.37(3), and, notwithstanding the time period under Wis. Stat § 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 74.37(3)(d); and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied, and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered;

NOW THEREFORE, the Board of Review of the Village of Ridgeway, Iowa County, hereby adopts the following policy:

**1. PROCEDURE:**

Before the Board of Review (BOR) can consider a request from a taxpayer or assessor, or at its own discretion waive the hearing of an objection, the taxpayer must first complete and file with the BOR Clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner filed the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

**2. CRITERIA:**

The BOR may consider any or all the following factors when deciding whether to waive the hearing:

- a) The benefits or detriments of the BOR process;
- b) The benefits or detriments of having a record for the Court Review;
- c) Avoidance of unruly, lengthy, burdensome appeals;
- d) Ability to cross examine the person(s) providing the testimony; and
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

THE VILLAGE OF  
**RIDGEWAY**

208 Jarvis Street | Ridgeway | Iowa County | Wisconsin

Board of Review

Adopted this 1<sup>st</sup> day of June 2022.

By the Board of Review of the Village of Ridgeway

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Board of Review Chairperson

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Board of Review Clerk

THE VILLAGE OF  
**RIDGEWAY**

208 Jarvis Street | Ridgeway | Iowa County | Wisconsin

Board of Review

**POLICY ON CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION**

WHEREAS, in the performance of the Assessor's duties, the assessor may request or obtain income and expense information pursuant to § 70.47(7)(af), Wis. Stats., or any successor statute thereof;

WHEREAS, Wis. Stat. § 70.47 (7) provides confidentiality to taxpayers for purposes of valuation of real property in the Village of Ridgeway, owned by those taxpayers; then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons in the discharge of duties imposed by law; in the discharge of duties imposed by office (including but not limited to use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under § 70.47(7)(af), unless a court determines that it is inaccurate, is, per § 70.47(7)(af), not subject to the right of inspection and copying under § 19.35(1), Wis. Stats.

NOW, THEREFORE BE IT RESOLVED, The Board of Review of the Village of Ridgeway, Iowa County, hereby adopts by reference §.70.47 (7) (af), Wis. Stats., providing for the confidentiality of information regarding income and expense information provided by a property owner to the village assessor for the purpose of establishing valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under s. 19.35 (1), Wis. Stats.

Adopted this 1<sup>st</sup> day of June 2022.

By the Board of Review of the Village of Ridgeway

\_\_\_\_\_  
Board of Review Chairperson

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Board of Review Clerk



**Board of Review**

**Meeting Minutes**

**Date:** May 25, 2021, 6:00 p.m.  
**Location:** Ridgeway Community Center  
Room 101/102  
208 Jarvis Street  
Ridgeway, WI 53582

**Members Present:** MK Baum, R Nevins, M Casper, R Short, J Garner, S Vosberg

**Members Absent:** K Venden

**Staff Present:** L Gardiner, Assessor, H Roessler

**1. Meeting Opening**

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

Meeting called to order at 6:00 pm. Roll call is listed above.

**1.b Confirmation of Board of Review and Open Meeting Notice Compliance**

Roessler confirmed publishing of the Open Book and Board of Review information in the Dodgeville Chronicle the week of April 29, 2021.

Roessler further confirmed the agenda was posted on **May 24th, 2021** at the Village of Ridgeway Fire Station, Ridgeway Post Office, Ridgeway Branch Farmers Savings Bank on Main Street, the Ridgeway Community Center and on the Village website.

**1.c Selection of Chairperson and Vice-chairperson**

Motion by R Short, Seconded by S Vosberg, to nominate Mary Kay Baum as Chairperson. Motion carried.

Motion by J Garner, Seconded by R Short, to nominate Ruth Nevins as Vice Chairperson. Motion carried.

1.d Confirmation of member mandatory training requirements

Member MK Baum completed DOR Authorized Training, How to Conduct a BOR Hearing Training Video and completed BOR exam on May 15, 2021. Affidavit is filed with the DOR.

1.e Annual Assessment Report - Gardiner Appraisal

Linda Gardiner, Gardiner Appraisal LLC explained that the Annual Assessment Report is no longer required by the Department of Revenue. Gardiner Appraisal could complete the Annual Assessment Report for \$250 if the Board would like the report.

L Gardiner handed out the Major Class Comparison Chart for Board of Review Members. Discussion took place regarding the market rate comparison for actual sales data ratios.

The market changed dramatically over the last year and the village assessment is currently at 85% of the market rate. The market could come back down and the village has a few years to determine if they want to do another revaluation. L Gardiner indicated a computer interim evaluation would be more cost-effective than a full revaluation.

1.f Assessment Roll

Roessler indicated she had reviewed the assessment roll and had no changes. There was one personal property assessment added due to a late filing.

1.g Certify all corrections of error under State Law Sec. 70.43

There were no errors reported, indicated, or found.

1.h Verify with the Assessor that open book changes are included in the Assessment Roll

L Gardiner affirmed that all changes were noted on the Assessment Roll during Open Book.

1.i Allow residents to examine assessment data

No one wished to review the assessment roll.

1.j Consideration of:

No waivers, subpoenas, or requests to testify by telephone or submit sworn written statements were received.

An Objection to Real Property Assessment was received from Josh Diederich, 109 Cardinal Way. L Gardiner, indicated there was some more information required from Josh. H Roessler will contact J Diederich for the necessary information.

1.k Review Notices of Intent to File Objections

No written notices were needed to be reviewed at that time as the written intent was received earlier in the evening.

1.l Hearings and action to be taken on property owner's objections to assessments

Josh Diederich, 109 Cardinal Way, will submit the necessary information and possibly have a hearing on Wednesday, June 16, 2021 at 6:00 pm.

1.m Schedule Additional Board of Review date(s) if necessary

The Board of Review will reconvene Wednesday, June 16th, 2021 at 6:00 pm.

2. Adjournment (to future date if necessary)

Motion by R Nevins, Seconded by S Vosberg, to adjourn until June 16, 2021 at 6:00 pm.  
Motion carried.