

**Board of Review
of the City of Onalaska**

Wednesday, August 28, 2019

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1 The Meeting of the Board of Review of the City of Onalaska was called to order at 8:00 a.m. on
2 Wednesday, August 28, 2019. It was noted that the meeting had been announced and a notice
3 posted at City Hall.

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5 Roll call was taken with the following members present: Mayor Joe Chilsen, Ald. Jim Olson,
6 Ald. Kim Smith, City Clerk Cari Burmaster. Ald. Diane Wulf participated by telephone.

7

8 Also Present: City Attorney Amanda Jackson, City Legal Counsel Sean O’Flaherty, Deputy City
9 Clerk JoAnn Marcon, City Assessor Heather Wolf

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11 **Item 2 – Approval of minutes from the previous meeting**

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13 Motion by Ald. K. Smith, second by Ald. Olson, to approve the minutes from the previous
14 meeting as printed and on file in the City Clerk’s Office.

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16 On voice vote, motion carried.

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Consideration and possible action on the following items:

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20 **Item 3 – Roll review for errors in description, computation, add omitted or eliminate**
21 **double assessments**

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23 Heather said there is one correction to address on the 2019 assessment roll, noting it was
24 discovered after the previous Board of Review meeting held July 31 there was a computational
25 error on Parcel No. 18-4514-800. The structure is an apartment building that has four identical
26 parcels, and the same individual owns all of them. Heather said the income approach was
27 utilized for each, and she told board members on this particular parcel there was a computational
28 error in the expense rate that was utilized in the income approach. To be specific, 30 percent was
29 utilized for operating expenses on the other parcels, and Heather said this was calculating 15
30 percent. Heather said she is requesting that the error be corrected today, noting the corrected
31 assessment based on utilizing the corrected expense rate is \$674,000. This correction will make
32 this parcel almost identical to the other three parcels in the complex.

33

34 Cari asked Heather to provide the breakdown with land improvements, including what the
35 assessment originally was listed at in the book.

36

37 Heather reported the land value was \$79,700, and the improvements were \$804,300, bringing the
38 total to \$884,000. Heather said the corrected assessment would be a land value of \$79,700, and
39 the improvements would be \$594,300, bringing the total to \$674,000.

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41 Motion by Cari, second by Ald. K. Smith, to adjust the value for Parcel No. 18-4514-800 to

42 \$674,000.

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44 On voice vote, motion carried.

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46 Heather next addressed a 2018 personal property assessment, noting Aldi had made a mistake on
47 its 2018 personal property statement. Heather told board members Aldi had included equipment
48 that would have been classified under “Machinery, Tools & Patterns,” which the Wisconsin State
49 Legislature had exempted the year prior. Heather said the city was assessing equipment that
50 should have been exempt, describing it as a “clear, palatable error” under Section 74.33 (1)(c) of
51 the Wisconsin Statutes. Heather said she has written the correction in the back of the assessment
52 roll for 2019, and she told board members she is asking that they accept the correction at this
53 time.

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55 Cari asked if it is necessary to do a Board of Review determination on that.

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57 Heather said it is a correction that gets approved.

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59 Motion by Ald. K. Smith, second by Ald. Olson, to approve the correction regarding the personal
60 property for Aldi.

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62 On voice vote, motion carried.

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64 **Item 4 – Presentation of objections for actual real/personal property values by owners or**
65 **their representatives according to the procedures established in Sec. 70.47(8) of the**
66 **Wisconsin Statutes**

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68 Cari said she has no objections on file, and she noted no citizens have come to City Hall for the
69 start of the 8 a.m. meeting.

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71 **Item 5 – Present Annual Assessment Report – City Assessor Heather Wolf**

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73 Heather told Mayor Chilsen she has a copy of the 2019 Annual Assessment Report, and she
74 noted it contains a summary of the work that was done in order to complete the 2019 full
75 reevaluation. Heather provided the following summary:

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- 77 • The city had gotten into approximately one-third of all improved properties. This was a
78 significant decline compared to past reevaluations, as the past rate was approximately 50
79 percent. Heather noted there had been a 2017 court case that resulted in taxpayers being
80 allowed to object to their assessments without allowing the assessor to gain access to
81 their dwelling. Heather said, “We have to basically refer to that when we send a request
82 to view the property. I think that impacted greatly our response rate on that.”

- 83 • A total of 6,535 inspections were performed. This is a combination of full inspections in
84 which an inspector entered a dwelling, exterior inspections, and drive-bys that included
85 taking aerial photographs.
86 • The average residential increase was approximately 15 percent. The average commercial
87 increase was approximately 9 percent. The average overall increase was 13 percent.
88 • Assessors utilized both tablets and online booking for the first time ever for taxpayers to
89 respond to requests to view properties. Heather said the feedback was positive as
90 residents did not need to make telephone calls during business hours.

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92 Motion by Ald. K. Smith, second by Ald. Olson, to accept the Annual Assessment Report and
93 place it on file.

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95 On voice vote, motion carried.

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97 **Adjournment**

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99 Motion by Cari, second by Ald. K. Smith, to adjourn until 6:45 p.m. on Wednesday, September
100 4.

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102 On voice vote, motion carried.

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105 Recorded by:

106

107 Kirk Bey