

**2012 BOARD OF REVIEW
VILLAGE OF PLEASANT PRAIRIE
JUNE 8, 2012
9:00 A.M.**

A Meeting of the Pleasant Prairie Board of Review was held on Friday, June 8, 2012 and called to order at 9:00 a.m. Present were Board members John Braig, John Burke, Jill Sikorski and Attorney Tom Camilli. Also present were Rocco Vita, Village Assessor, and Jane Romanowski, Village Clerk.

1. CALL TO ORDER

2. ROLL CALL

John Braig:

We have a quorum. Let's modify the agenda slightly and moved Item 6 up before Item 3.

**BURKE MOVED TO CONSIDER AGENDA ITEM 6 PRIOR TO ITEM 3;
SECONDED BY SIKORSKI; MOTION CARRIED UNANIMOUSLY.**

**6. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS
FROM THE CLERK.**

Rocco Vita:

My Chairman and Pleasant Prairie Board of Review Members, before you is the assessment roll for the Village of Pleasant Prairie for the assessment year 2012. This year has been a revaluation year so almost everybody in the Village received an assessment notice stating a new assessment relative to the prior year – some properties went down and some properties increased. I have just signed the Assessor's Affidavit and as soon as the Clerk of the Board of Review signs the affidavit all the power and authority to change a value moves from me to you, the Board of Review, until the conclusion of these hearings.

John Braig:

Thank You.

Jane Romanowski:

The Assessor's Affidavit has now been completed.

3. BOARD OF REVIEW TRAINING

Jane Romanowski:

We have a UW-Extension WisLine audio streaming recording and its entitled "Conducting the Annual Board of Review." You have packets in front of you that will follow along and the training runs about two hours.

John Burke:

As we have completed almost three hours of training, lets continue with the agenda.

4. CONSIDER APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSON

SIKORSKI MOVED TO APPOINT JOHN BRAIG AS CHAIRPERSON AND LENA SCHLATER AS VICE CHAIRPERSON; SECONDED BY BURKE; MOTION CARRIED UNANIMOUSLY.

5. VERIFY THAT A MEMBER HAS MET THE MANDATORY TRAINING RERQUIREMENTS.

John Braig:

I believe that is self-evident as three members have completed almost three hours of training this a.m.

Jane Romanowski:

I will file the Affidavit of Training with the Wisconsin Department of Revenue as required.

John Braig:

Item 6. We have received the Assessment Roll. I think we want to review it and insure that it is in proper order. Rocco, do you have a report that you can give us?

Rocco Vita:

It isn't as conducive – it is a 288 page report of potential issues. There are a couple useful items – new tax key numbers and deleted ones. Tax key numbers with potential errors which make up the bulk of the report and some of them are assessed acres which are not the same as county acres. The county holds an acreage number and so does the assessor and sometimes they are

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slightly different because the county has never changed theirs in 15 years and they have 0 acres for some condos. The report could be useful, but it is so burdensome – it also goes through tax key numbers that have manual values and then it goes through the buildings that do not have a value and then it goes through the biggest increases and the biggest declines.

John Braig:

I'm thinking the key item we would be concerned about would be rather there are omissions or duplications. Is there something in that report that would indicate duplications if they existed?

Rocco Vita:

No.

John Braig:

So it is possible to have duplication. Then we would be relying on – if there is duplication, it would contain the same parcel number would it not?

Rocco Vita:

I think the duplication would be that we are assessing one building on two properties or a parcel number was deleted because of a land division or combination but was never actually deleted off the assessment roll. But I will say my parcel count does coincide with Kenosha County's parcel count and once this is done, I send Kenosha County the assessment roll, they check that against their numbers and balance. If any of those issues occur, we fix them after the proceedings.

John Braig:

Does anyone have any suggestions or ideas on how to scrutinize this more carefully?

Jill Sikorski:

What do other municipalities do?

Tom Camilli:

In all honesty, it is possible that other municipalities don't strictly follow Sec. 70.47 because it is so difficult to do as Rocco has indicated.

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Rocco Vita:

When there are years of no hearings, usually in that off year, they take the two hours and take turns paging through the roll and looking at names and values.

John Burke:

So they don't discuss it.

Rocco Vita:

They just kind of look at the roll. No one has ever found anything – it is just unrealistic for that expectation.

Tom Camilli:

I think it is a very unrealistic expectation – nearly impossible for the Board and being in your position to find and identify particular errors within that amount of documents. My only comments in bringing up the issue is to make you aware of Sec. 70.47(6) which does indicate that as part of the Board's duties, the statutes says that the Board shall carefully examine the roll or rolls and correct all apparent errors and descriptions. Again, the statutes do not define how best to do that. I guess my suggestion would be to simply open the books, look at the information as best you can so that we at least have a good faith attempt to comply with Sec. 70.47(6).

John Braig:

I note with interest as I look on the first page of the one book are three parcels of land that I am completely familiar with and I know the owners – I've spoken to them and from what I can see, all the information presented here is correct.

Rocco Vita:

The one thing is by law there should be a parcel number, a legal description, an address, classes of land and values attached to them. If anything, you can check to make sure that the format of the assessment roll comports with the legislative intent.

Tom Camilli:

And the review of the roll does not have to be done during the first session. It simply says while the Board is in session, that it shall review the roll.

7. REVIEW NOTICES OF INTENT TO FILE OBJECTION

Jane Romanowski:

We have received six residential objections forms and one commercial objection form. We are recommending that three residential hearings be heard next Wednesday, June 13th, starting at 9 a.m. and we would be done by 12 noon. Originally, we indicated Friday the 15th could be another hearing date but we are hoping we can secure a quorum on Thursday, June 14th, for three more residential hearings and then the one commercial objection hearing at 1 p.m. on Thursday and then the Board of Review could adjourn if there are no other matters to be heard.

John Braig:

Have the objectors been notified of these dates?

Jane Romanowski:

Not until you give me the go ahead as to when the Board will convene and then I will call the objectors this afternoon at which time they will be told when their hearing date and time has been scheduled by the Board. We are recommending the Board convene at 9 a.m. on both dates.

SIKORSKI MOVED TO ACCEPT THE SCHEDULE AS PRESENTED WITH THE BOARD TO CONVENE ON JUNE 13 AND ON JUNE 14 FOR HEARINGS STARTING AT 9 A.M.; SECONDED BY BURKE; MOTION CARRIED UNANIMOUSLY.

Rocco Vita:

There is one other item that just came to our attention this morning. Personal property account – a form was filed this morning and we received it in the mail at 10:30 a.m. after the roll had been delivered to you so I have no authority to create the account but you do. It is a leasing company called Evergreen Holdings Group and they have a piece of communication equipment they say is located at 7601 118th Avenue. It has a value of \$500. I can let you look at the reporting form and would be looking for a motion to add to the assessment roll an account no. 90-012732-000 with an equipment value of \$500 – a total assessed value of \$500. This is an easy, efficient way to facilitate this. The roll will be updated with an additional account number and the total page will be updated to reflect that.

Tom Camilli:

So Rocco because this is something new there was no prior assessment.

Rocco Vita:

It is a new account. Personal property – we are not required to notify personal property accounts of their assessed value. There is no notification process – we send, as practice, but there is no requirement so it is not like the Board has to stay open for 15 days for them to agree to the value since personal property is self-reporting.

SIKORSKI MOVED TO ACCEPT THE STATEMENT OF PERSONAL PROPERTY FROM EVERGREEN HOLDING GROUP LLC AND CREATE PERSONAL PROPERTY ACCOUNT NUMBER 90-012742-000 IN THE AMOUNT OF \$500 AND ADJUST THE PERSONAL PROPERTY TOTALS ACCORDINGLY; SECONDED BY BURKE; MOTION CARRIED 3-0.

8. ADJOURN TO JUNE 13, 2012 AT 9:00 A.M.

SIKORSKI MOVED TO ADJOURN THE MEETING; SECONDED BY BURKE; MOTION CARRIED AND MEETING ADJOURNED AT 12:05 P.M.