

## MINUTES

**TOWN OF YORKVILLE  
BOARD OF REVIEW  
TOWN BOARD ROOM  
UNION GROVE MUNICIPAL CENTER  
WEDNESDAY, JUNE 25, 2014**

### **Call to Order**

Clerk-Treasurer Michael McKinney called the meeting to order at 6:00 p.m.

### **Roll Call**

The following Board of Review members were present: Peter Hansen, Sherry Gruhn, Terrence McMahon and Barbara Geschke. Also present were Assessor Jim Henke and Clerk-Treasurer Michael McKinney.

### **Appointment of a Chairperson**

***Motion (McMahon, Geschke) to appoint Peter Hansen as Chairperson of the 2014 Board of Review, Motion Carried (MC).***

### **Appointment of a Vice-Chairperson**

***Motion (Gruhn, Hansen) to appoint Barbara Geschke as Vice-Chairperson of the 2014 Board of Review, MC.***

### **Approval of Minutes**

***Motion (McMahon, Geschke) to approve the June 26, 2013 and May 12, 2014 Board of Review meeting minutes, MC.***

### **Clerk's Report**

#### **Date Board of Review notices were published by the Clerk**

McKinney noted that Board of Review notices were published and posted on April 25, 2014.

#### **Date Assessment Roll was received and reviewed**

McKinney noted that the assessment roll was received and reviewed on June 3, 2014.

#### **Verification that at least one member of Board of Review has met training requirements**

McKinney noted that McMahon completed his Board of Review training on February 22, 2014, and added that Hansen, Gruhn and Geschke completed their Board of Review training on March 15, 2014.

## **Verification of ordinance adoption providing for confidentiality of income and expense information provided to the Assessor**

McKinney noted that Section 2-234 of the Town of Yorkville Code of Ordinances provides for the confidentiality of income and expense information provided to the Assessor.

### **Assessor's Report**

#### **Open Book Report and verification that Open Book changes are reflected in assessment roll**

Henke noted that Open Book sessions were held on June 3 and June 4, 2014. He added that he had several assessment-related discussions with property owners after the conclusion of Open Book. He noted that all Open Book changes are reflected in the assessment roll provided to the Board of Review this evening. He also noted that Racine County is preparing to migrate their assessment and taxation data to a new system and added that the Wisconsin Department of Revenue is requiring higher levels of automation in the assessment process.

#### **Level of Assessment**

Henke noted that the level of assessment is not determined until August 15 but added that his goal is to maintain a level of assessment at or near 100% of the full, or equalized, value estimate established by the Wisconsin Department of Revenue on that date. He added that the level of assessment in 2013 was 98.9%.

#### **Date Assessor's Affidavit was signed**

Henke noted that the Assessor's Affidavit was signed this evening before the beginning of this Board of Review session.

#### **Date assessment letters were sent to property owners**

Henke noted that assessment letters were sent to personal property owners on May 17, 2014, and to real property owners on May 27, 2014.

#### **Review objections received 48 hours in advance (if any)**

No objections were received by the Board of Review.

#### **Public appearances by Objectors without 48-hour notice**

No objectors appeared before the Board of Review without 48-hour notice.

#### **Hearings – Public appearances by Objectors**

No objectors appeared before the Board of Review.

#### **Deliberation and action on objections made to the Board of Review**

As no objectors appeared before the Board of Review, no action was taken.

## **Clerk's Report on how Objectors will be notified of decisions**

As no objectors appeared, notifications will not be necessary for the Board of Review.

## **Other statutory duties properly before the Board of Review**

No other statutory duties were exercised by the Board of Review.

## **Review, Correct and Accept Assessment Roll**

Henke noted that the Town's assessment roll for non-manufacturing personal and real property stands at \$459,631,600 for 2014, an increase of \$13,686,000, or approximately 3%, from 2013. He added that McLane Foodservice accounted for approximately 67% of this increase, due primarily to several large expansion projects taking place there in 2013. He noted that assessed values for residential real estate increased by approximately \$1.5 million, due largely to an increase in new home construction in 2013. He added that he does not anticipate a similar increase in assessed values in 2015. He noted that non-manufacturing personal property values increased by \$1,427,900, or approximately 10%, from 2013. He added that McLane Foodservice holds personal property assessed at \$3,149,300. He noted that McLane Foodservice represents approximately 4.3% of the Town's entire non-manufacturing assessed value. He added that final real and personal property values for manufacturing properties would not be released until after the Wisconsin Department of Revenue issues their equalized value report in mid-August.

He noted that there was a slight decrease in the per-acre use value of agricultural land in the Town, which is established by the Wisconsin Department of Revenue. He added that construction of a large cattle-feeding operation at 927 67<sup>th</sup> Drive had a significant impact on the overall value of improvements on agricultural land. He discussed the change in value for the property at 2319 Raymond Avenue, noting that he increased the property value to reflect several changes, including that the site of several razed buildings is now being used for agricultural purposes, that several acres of waste ponds have been filled in and leveled off, and that several buildings were refurbished. He also discussed the change in value for the property at 2529 65<sup>th</sup> Drive, noting that the reduction from the 2013 assessment was the result of two appraisals provided to him for the property from 2013 and 2014, which set the property value well below the value he established. Henke provided the Board of Review with the Town's Municipal Annual Assessment Report, which provides detailed information on the Town's assessment process.

***Motion (Geschke, McMahon) to accept the 2014 Assessment Roll as submitted by the Town Assessor, MC.***

## **Adjournment**

***Motion (McMahon, Geschke) to adjourn the 2014 Board of Review, MC.*** The 2014 Board of Review was adjourned at 8:00 p.m.

Michael McKinney  
*Clerk-Treasurer*