Village of Holmen
Board of Review
September 17, 2024

Clerk/Treasurer Hornberg called the Holmen Board of Review hearing proceedings to order at 4:00 pm on September 17, 2024, at the Holmen Village Hall.

Roll call was taken: Village President Patrick Barlow, Village Trustee Rich Anderson and Clerk/Treasurer Angie Hornberg were all present. Village Trustee Nancy Proctor was absent.

Hornberg stated that there is a quorum present and identified herself as appointed and a member of the Board of Review; also in attendance were Assessor Tony Robley, Village Administrator Scott Heinig, as well as Captain Cody Spears and Police Officer Trenton Benning.

Hornberg announced that notices were posted in the Village office, on the Village website, at the Holmen Area Library and Holmen Area Post Office on July 1, 2024. Meeting notices were posted at the same locations on July 23, 2024.

Hornberg reminded the Board that at the May 9, 2024 adjournment meeting, this body approved Patrick Barlow as Board of Review Chairperson and Nancy Proctor as Board of Review Vice Chairperson for the 2024 Board of Review. Since Proctor is absent this evening, we will need a motion for a replacement vice chairperson.

Motion by Hornberg, seconded by Barlow, to nominate Rich Anderson as the Board of Review Vice Chairperson. Carried unanimously.

Hornberg stated that she fulfilled the training requirement for Board of Review; affidavits have been filed with the State of Wisconsin.

Hornberg confirmed that the Village has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law under the adoption of powers from Wisconsin State Law Statute 70.47. Hornberg also confirmed there were no new laws to address this evening.

Barlow confirmed that a Class 1 notice was filed in the July 12, 2024 paper; an affidavit of publication is available in our Village files.

Barlow asked that the Board review the policy for sworn telephone testimony and sworn written testimony. He inquired if anyone would like to ask questions or review the policy as presented. Motion by Anderson, seconded by Hornberg, to adopt the procedure for sworn telephone testimony and sworn written testimony as presented. The motion carried unanimously.

Barlow stated that the policy regarding the procedure for waiver of Board of Review hearing requests has also been provided this evening; he asked for a motion to approve as presented. Motion by Anderson, seconded by Hornberg, to adopt Board of Review policy regarding the procedure for waiver of Board of Review hearing requests. The motion carried unanimously.

Barlow asked Robley to review the annual assessment ratios. Robley stated that the AAR is no longer required.

Hornberg stated that Open Book was held on August 13, 2024, via phone from 9:00 am to 5:00 pm; August 14, 2024, in person at the Village Hall from 11:00 am to 6:00 pm, as well as August 15, 2024, hours as needed. She noted that the assessment roll was received on August 15, 2024; she reviewed the roll. Hornberg also stated that the assessor signed the affidavit in the Clerk's presence today; notices were sent to property owners on July 31, 2024. She stated that there are no zero values, no omitted property that we are aware of. She remarked that anyone that would like to review the roll may do so. She affirmed with Robley that changes made during Open Book have been made in the current roll which was signed today.

Hornberg remarked that the first and only appointment for Board of Review is scheduled at 4:30 pm, therefore at 4:07 pm they would go off the record for the time being.

At 4:08 pm, Hornberg stated that they would go back on the record to hear information from the Assessor. Robley provided an Assessment Guide for the 2024 Revaluation to all members; he reviewed local sales, notes about Holmen neighborhoods and major class comparisons' statistics. He confirmed that the Village's ratio was out of state compliance in 2021, 2022, 2023 and would again have been in 2024 had we not prepared a market revaluation; this would have resulted in a letter from the State. He remarked that both residential and commercial categories were out of state compliance figures, and noted that it's a rare occurrence but the Village's commercial category was off more than the residential class. Robley stated that home sales have been up significantly across the state and that Holmen has a lot of activity/sales which makes the revaluation process much easier. He asked if there were any additional questions and stated that they could go over additional information later in the meeting.

At 4:17 pm, Barlow welcomed Martin Ostromencki and asked if he was prepared to start at this time; he confirmed that he was. Hornberg introduced the case; Ostromencki was there to speak on behalf of parcel 14-000997-000 which is located at 1801 Pinecrest Ave. Hornberg swore in Ostromencki for testimony.

Barlow remarked to Ostromencki that under state law, the Board of Review is required to uphold the assessor's valuation of the property as correct unless by owner's testimony, it can be shown that the assessor's valuation is incorrect. In other words, the burden of proof is on the property owner. He outlined hearing procedures: owners will testify first one at a time, the Assessor can ask questions of the witness, and Board of Review members can then ask questions of the witness. After witnesses speak, the Assessor will state his case and answer any questions from objectors or Board of Review members; objectors can then provide any other evidence and the Assessor may provide any other evidence. Afterwards the objector can make a brief summary and then the Assessor can make a final summary. Barlow remarked that at that point, the Board of Review will deliberate.

Hornberg swore in Village Assessor Tony Robley of Associated Appraisal.

Ostromencki thanked the members for hearing his testimony; he stated that he was unhappy about the market revaluation on his property. He stated the assessed value of his property is $272,000; he submitted a statement showing two homes for sale that he feels are comparable to his house with slightly higher pending offers in his neighborhood. His arguments are that although these homes were all built approximately forty years ago, his home has only 1,040 square feet; far less than the others. He also stated that he only has 2 bedrooms and 1 bathroom. He feels that the assessment is high; at the Open Book meeting he didn't feel the assessor was receiving any points that he was trying to get across.

Hornberg inquired as to if Ostromencki was able to obtain an appraisal to include in his testimony. Ostromencki stated that he didn't feel the cost of the appraisal was justified.

Ostromencki mentioned that they have completed some revisions to the home including updating from a one-car to a two-car garage; he confirmed the comparables that he included also have two-car garages.

Barlow confirmed that those updates had been completed in 2014 and therefore would have been captured in the 2019 revaluation.

Ostromencki remarked that while he does agree that inflation has occurred, he feels this increase is a little too steep.

Robley inquired as to the style of the homes that were presented as comparables; Ostromencki agreed that they were similar, his is a two-bedroom ranch with an unfinished basement; the others are three- to four-bedroom homes with one and a half to two baths and they were valued only eight to nine thousand dollars higher than his home. Robley inquired as to other than one of those homes being a split level, are there any other differences. Ostromencki stated that the other homes had approximately 1,400 square footage. Barlow inquired if anyone had additional questions of Ostromencki; there were none so he asked for Robley's testimony.

Robley presented a property record report for parcel 14-000997-000; this property was assessed at $59,500 for land and $212,500 for improvements, a total of $272,000. He reviewed the specs on the home confirming the home is indeed 1,040 square feet with an unfinished basement; he reviewed the layout of the property which includes a 728 square foot two-car garage. Robley also presented a map showing the location of the home; he also pointed out that the property has an outbuilding and is located on a corner lot. He reviewed photos and comparable parcels to the subject property and showed recent sale prices with adjusted values to account for differences in amenities. Adjusted sales in those areas ranged from $268,100 to $293,800 for homes that are very similar or smaller to the subject property. Robley demonstrated a cost per square foot calculation that showed the basis for Ostromencki's assessed value; this calculation takes into consideration a reduction in value to account for Ostromencki's unfinished basement. Mr. Robley feels that evidence shows that the home on 1801 Pinecrest Ave. has been valued correctly. Robley asked if there were any questions.

Hornberg inquired as if this cost per square foot takes into consideration an adjustment for value of the larger garage on this property; Robley stated that no, there was not any additional adjusted value added for this amenity. Ostromencki inquired as to the comparables information on quantities of bedroom and bathrooms; he feels that is an important aspect from a realtor's perspective.

Robley confirmed that most on this list have more bedrooms and bathrooms than this property; however, for assessment purposes, values are based on square footage. He mentioned that there is a slight adjustment for additional bathrooms but bedroom count isn't a big factor when considering assessments. Barlow affirmed with Robley that the main point of the subject comparable worksheet is to prove that a formula has been developed for a dollar per square foot cost. Robley confirmed that the per square foot comparable shows that the assessment is very fair since his assessment is actually lower in value than some of those on the list; he feels that Ostromencki's property has been valued fairly.

Barlow confirmed that an adjustment for basement square footage has been made. Robley verified and remarked that basement square footages can vary; typically, on older homes from the 1970s that do not include a walk out/exposed basement, they are a little less valuable. Hornberg asked if some of the bedrooms on the comparables could be in the finished basements; Robley confirmed they could be.

Hornberg pointed out that if the basement on 1801 Pinecrest Ave. was finished, they could also have additional bedrooms and bathrooms in the home. Ostromencki complimented Robley on his presentation but reiterated that some of the comparables had more bedrooms than his home; he agreed that some of the additional rooms could be in the finished basements in the other homes which he does not have.

Barlow confirmed there were no additional questions, comments or summary. Robley stated that based on the comparables and amenities, he believes that the assessment is fair. Barlow remarked that the Board of Review will begin deliberations now and he welcomed Ostromencki to stay but stated that no more testimony could be given.

Barlow opened the Board of Review member discussion. Anderson inquired as to if the sales prices given in the comps are the actual sale prices of the homes. Heinig confirmed that these are comps that come from sales and they have been adjusted for equality as close as one can based on the similarities between the properties. He stated from a legal standpoint based on the assessor's presentation, as well as testimony from the applicant today, he did not hear any legal justification that would alter the assessment as presented.

Barlow stated that based on what he heard this evening, he understands the square foot calculation methodology that the assessor used in his argument; the claimant's statement of two neighborhood pending sales rather than a formal appraisal was not as convincing or understandable.

Hornberg stated that the assessor could clearly define the methodology of the square footage calculation; she doesn't feel there is any question that it was a good method. While she noted that it is not an apple to apples comparison, it is about as close as you can get.

Anderson complimented both on their testimony and stated that it was a difficult decision; he is curious as to what the property would sell for.

Barlow pointed out that the information that was presented was based on actual sales and adjusted for size and amenities. He asked if there were additional questions and outlined the possible motions at the time, to uphold the assessor's valuation or to make a change. Barlow asked what the Board wished to do.

Motion by Hornberg, seconded by Anderson, to uphold the assessor's valuation as correct. The motion carried unanimously.

Barlow mentioned that additional follow-up questions can be directed to the Clerk; Robley pointed out the appeal process that is on the back of form PR-302. Hornberg completed form PR-302 and provided a copy to Ostromencki; he thanked the Board for their time.

At 4:43 pm, all objections filed with 48 hours' notice had been heard, therefore they would go off the record for the time being. Heinig excused Spears and Benning.

At 5:59 pm, Barlow stated that the Board of Review had heard all of the cases before them and thoroughly discussed questions of the assessor on work that they had done; he entertained a motion to adjourn. Motion by Anderson, seconded by Hornberg, to adjourn. Carried unanimously.

Barlow closed the hearing at 6:00 pm.

Angela A. Hornberg
Village Clerk/Treasurer