



Village of Bayside
Board of Review Meeting
July 17, 2018
Village Hall Board Room, 8:30 am

**BOARD OF REVIEW
AGENDA**

PLEASE TAKE NOTICE that a meeting of the Village of Bayside Board of Review will be held at Bayside Village Hall, 9075 North Regent Road, Bayside, Wisconsin at the above noted time and date, at which the following items of business will be discussed and possibly acted upon:

I. CALL TO ORDER

II. ROLL CALL

III. BUSINESS

- A. Approve minutes from July 20, 2017, and May 1, 2018.
- B. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wisconsin Statutes.
- C. Motion to accept the 2018 Milwaukee and Ozaukee County Assessment Rolls from Village Assessor.
- D. Review of procedure required for Board of Review proceedings and swearing in of Assessor.
- E. Hear persons who have filed an Objection for Real Property Assessment.
 - a. 9:00am Koster, Cornelia, 635 W Aspenwood Ct 022-0262-000
 - b. 9:15am Tomesch, Harald, 1260 E Donges Ct 018-9996-005
- F. 10:30 am, Hear requests to grant waivers of the required 48-hour notice of intent to file an objection during the first two hours for good cause.
- G. Hear property owners who failed to provide written or oral notice of intent to object 48 hours before the first scheduled meeting, and failed to request a waiver of the notice requirement during the first two hours of the meeting, who have filed a written objection and provided evidence of extraordinary circumstances.

IV. ADJOURNMENT

Lynn Galyardt, Director of Finance and Administration
July 13, 2018

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. Contact Village Hall at 414-351-8811. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance in the above stated meeting to gather information; no action will be taken by any other governmental body except by the governing body noticed above. Agendas and minutes are available on the Village website (www.bayside-wi.gov).



Village of Bayside
Board of Review Meeting
July 20, 2017
Village Hall Board Room, 8:30 am

I. CALL TO ORDER

Chairman Robb DeGraff called the meeting to order at 8:30am.

II. ROLL CALL

Chairman - Robb DeGraff
Village Finance and Administration Chairman – Mike Barth
Citizen – Randy Bauter
Citizen – Ava Borfin - excused
Alternate – Mark Jubelirer -excused
Alternate – Mark Goetzinger
Director of Finance and Administration - Lynn Galyardt
Village Attorney – Chris Jaekels

III. BUSINESS

A. Approve minutes from August 2, 2016, and May 9, 2017.

Motion by Trustee Barth, seconded by Randy Bauter, to approve the minutes from August 2, 2016 and May 9, 2017. Motion carried unanimously.

B. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wisconsin Statutes.

Director Galyardt verified that a member has met the mandatory training requirements specified in sec. 70.46(4), Wisconsin Statutes.

C. Motion to accept the 2017 Milwaukee and Ozaukee County Assessment Rolls from Village Assessor.

Motion by Trustee Barth, seconded by Randy Bauter, to accept the 2017 Milwaukee and Ozaukee County Assessment Rolls from Village Assessor.

D. Review of procedure required for Board of Review proceedings and swearing in of Assessor.

The Board reviewed the procedures and Director Galyardt swore in Assessor Jim Danielson.

E. Hear persons who have filed an Objection for Real Property Assessment.

There were none.

F. 10:30 am, Hear requests to grant waivers of the required 48-hour notice of intent to file an objection during the first two hours for good cause.

There were none.

G. Hear property owners who failed to provide written or oral notice of intent to object 48 hours before the first scheduled meeting, and failed to request a waiver of the notice requirement during the first two hours of the meeting, who have filed a written objection and provided

evidence of extraordinary circumstances.

There were none.

IV. ADJOURNMENT

Motion by Trustee Barth, seconded by Randy Bouter, to adjourn the meeting sine die at 10:30am. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt, Director of Finance and Administration
July 13, 2018



I. CALL TO ORDER

Chairman Robb DeGraff called the meeting to order at 7:30am.

II. ROLL CALL

Chairman - Robb DeGraff
Village Finance and Administration Chairman – Mike Barth
Citizen – Randy Bauter - excused
Director of Finance and Administration - Lynn Galyardt

III. BUSINESS

- A. Board of Review will meet for the purpose of calling the Board of Review into session during the forty-five day period beginning on the fourth Monday of April pursuant to Sec. 70.47 (1) of Wisconsin Statutes. The Board of Review will be adjourned to July 17 at 8:30 am at which time it is anticipated that the Board of Review will meet and hear any filed objections.**

Motion by Trustee Barth, seconded by Trustee DeGraff, to call the Board of Review into session during the forty-five day period beginning on the fourth Monday of April pursuant to Sec. 70.47 (1) of Wisconsin Statutes. The Board of Review will be adjourned to July 17 at 8:30 am at which time it is anticipated that the Board of Review will meet and hear any filed objections. Motion carried unanimously.

IV. ADJOURNMENT

Motion by Trustee Barth, seconded by Lynn Galyardt, to adjourn the meeting at 7:32am. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt,
Director of Finance and Admin
Village Clerk/Treasurer
July 13, 2018

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) <i>CORNELIA KOSTER</i>			Agent name (if applicable)				
Owner mailing address <i>635 W. ASPENWOOD CT</i>			Agent mailing address				
City <i>BAYSIDE</i>	State <i>WI</i>	Zip <i>53012</i>	City	State	Zip		
Owner phone <i>793-580-0572</i>		Email <i>jkoster@tiscali.com</i>		Owner phone () - () - ()		Email	

Section 2: Assessment Information and Opinion of Value		
Property address <i>635 W. ASPENWOOD CT</i>		Legal description or parcel no. (on changed assessment notice) <i>BAYSIDE WOODS CONDOMINIUM NO 250 & JE 5 8 22 UNIT 72</i>
City <i>Bayside</i>	State <i>WI</i>	Zip <i>53012</i>
Assessment shown on notice - Total <i>\$213,000.00</i>		Your opinion of assessed value - Total <i>\$189,000.00</i>

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) <i>35% increase in assessment from 2017 to 2018</i>	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ _____ Date (mm-dd-yyyy) _____

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes (mm-dd-yyyy) _____ Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____
 Asking price \$ _____ List all offers received _____

D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date (mm-dd-yyyy) _____ Value _____ Purpose of appraisal *FOR A HOME EQUITY LINE OF CREDIT*
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature <i>Agent Julie Koster</i>	Date (mm-dd-yyyy) <i>7-13-18</i>
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Village of Bayside, Milwaukee & Ozaukee County 2018 Notice of Changed Assessment

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner

KOSTER, HENRY J
CORNELIA KOSTER
635 W ASPENWOOD CT

BAYSIDE, WI 532171603

Parcel information

Parcel #: 0220262
Address: 635 W ASPENWOOD CT
Legal Description:
BAYSIDE WOODS CONDOMINIUM
NO 2 SW & SE 5 8 22 UNIT 72

General information

Open Book June 11, 2018 9 a.m. -12 p.m. and 1p.m. - 3 p.m.
Board of Review July 17, 2018 8:30 a.m. - 10:30 a.m
Meeting Location Bayside Village Hall
9075 N Regent Rd

Contact information

Assessor Accurate Appraisal, LLC
Jim Danielson
800-770-3927
question@accurateassessor.com

Municipal Clerk Lynn Galyardt
(414) 206-3913

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
2017	\$ 60,000	\$96,800	\$156,800	
2018	\$ 60,000	\$ 153,000	\$213,000	
Total assessment change			\$56,200	
Reason for change(s)				
05	Increase due to revaluation			
	Market Adjustment			
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

Assessment information

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality.

To appeal your assessment

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

To file a formal appeal – give notice of your intent to appeal by contacting the Board of Review (BOR) clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

To appeal your assessment in Madison or Milwaukee – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: cityofmadison.com/assessor/assessmentappeals.cfm
- Milwaukee: city.milwaukee.gov/AssessmentAppeals796.htm

For more information on the appeal process:

- Contact your municipal clerk listed above
- Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"
 - » Visit revenue.wi.gov and search keyword "Assessment Appeal"
 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 8971, Madison WI 53708-8971 to request a copy of the guide

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) HAROLD & RENATE TOMESCH				Agent name (if applicable)			
Owner mailing address 1260 E. DOWNS CT.				Agent mailing address			
City BAYSIDE		State WI	Zip 53217	City		State	Zip
Owner phone (414) 331-4477		Email hrt@cw.edu		Owner phone () -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address 1260 E. Downs Ct.			Legal description or parcel no (on changed assessment notice) 0189996005
City Bayside		State WI	Zip 53217
Assessment shown on notice - Total			Your opinion of assessed value - Total \$ 425,000

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			\$ 425,000
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) See Attached Sheets	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information

A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ **485,000** Date **08-01-2003**
(mm-dd-yyyy)

B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe **see notes**
 Date of changes **- -** Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. During the last five years, was this property listed/offered for sale? **see notes** Yes No
 If Yes, how long was the property listed (provide dates) **- -** to **- -**
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Was this property appraised within the last five years? **see notes** Yes No
 If Yes, provide: Date **- -** Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing **60** minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 07-10-2018
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OBJECTION TO REAL PROPERTY ASSESMENT

PROPERTY 1260 E. Donges Ct. Bayside, WI, 53217

INTRODUCTION:

I bought my home in 2003 – along the lake, it was a dream at \$485,000.

Today, I stand before you angry and disillusioned. Taxes have forced me to sell my home. I have placed my home on the market intermittently since 2005 because of tax hikes. I am finally objecting to these outlandish assessments which prevent me in my pursuit of life, liberty and happiness.

The home was built in 1982 and has good bones. The historic problem with the house as noted in the Mickelson Engineering Report was that this home was located on a failing buff with no revetment. In my presentation today I offer a comparison to my home a house on 1221 E. Donges Ct. which historically has been assessed higher than my property though it was also built in the 1980’s. It too has lakefront access and sold last month at \$450,000 less than my sale in 2003 of \$485,000.

The tax increases on my property occurred in two damaging phases.

First, the long and stable tax assessments changed too dramatic gouging of the property for tax when the previous owners died in 2000. Historically, from 1982-2000 1221 E. Donges Court was considered the more valuable property with more square footage than my property. Compared to 1221 E. Donges Ct. the difference in the way the properties were treated is evident. Remember that from 1982-2000 1221 E. Donges Ct. was considered the more expensive property.

1260 E. Donges Ct.	1221 E. Donges Ct.
2000 \$15,931	\$14,504
2001 \$18,498	\$15,085
2002 \$19,365	\$15,792

Secondly, the Village of Bayside, began aggressive tax hikes once I restored the buff and toe on the shore of Lake Michigan. At my own personal expense without any state or local assistance I paid \$200,000 in bluff improvements with the US Army Corp of Engineers and the Wisconsin DNR. It was this improvement on the land that had the village reassess improvements to my property. BY THE WAY – the bluff improvements led to a work stoppage by the Village of Bayside until I was forced to pay for the complete repaving of Donges Ct. - on a road over 60 years old and on a road without any maintenance records at a cost of \$14,000. FURTHER, the improvements led to a lawsuit initiated by the neighbor to the north because the Village of Bayside designed the property subdivision in such a way that property lines are diagonal to the lake. Hence, any homeowner in Bayside looking over their property for lateral

support will find out that the neighbor to the north has rights over his buff. The tax increases in this second phase were even more damaging to me as a property owner. My property's taxes were adjusted accordingly in 2003 to the purchase price.

1260 E. Donges Ct.	1221 E. Donges Ct.
2003 \$12,673	\$16,786
2004 \$12,753	\$16,902
2005 \$14,861	\$16,276
2006 \$14,532	\$15,913
2007 \$18,399	\$15,790
2008 \$18,788	\$15,578

This second phase of damaging assessments saw a dogged approach by the village to increase my taxes, while a comparable home saw regular decrease in tax assessments.

Conclusion

While the bluff restoration and revegetation was successful the damaging high water of Lake Michigan has taken the once beautiful revetment and destroyed it. The increases in property value must be according reversed to 2003 levels as the sale of 1221 E Donges Ct. suggests. The owners of 1260 E. Donges Ct. were the target of aggressive tax increases and tax grabs by the Village of Bayside.

The homes are fully comparable in size, both have legal access to Lake Michigan and property sizes are equal. Indeed, a comparison with 1221 E. Donges Ct, a much more attractive home to mine, would suggest a real market value of my home is in \$425,000 range perhaps lower with the high water levels of Lake Michigan. I ask that my tax assessment be returned to the 2003 level of \$12,673. At such a level of taxation I would be able to take my home off the market and enjoy my home once again. I am a pastor whose income in the last years of my working life is reaching \$78,000 compared to the taxation of my home which is estimated at over \$21,112.

NOTES TO REAL PROPERTY APPLICATION

Section 4 B:

No additions were made to the home since its purchase.

In 2003 the home was painted to its current colors on the interior.

In 2004 the kitchen counter tops were remodeled.

The home was flooded three times, twice in the 2007 & 2012 by sump pump failure (electrical outage) before eaves were installed. In 2013-2014 there was an insurance claim to restore the kitchen, dining room and laundry not to exceed original cost, style and materials of the home prior to the claims. Similarly, the basement, ceiling, floors and walls were repaired because the frozen water pipes destroyed them. In 2012 the plumbing and heating appliances (furnance, water system) were replaced but not to exceed what was in the house to begin with.

In 2013 I personally replaced the shakes on my roof.

In 2015 I replaced the garage door (\$750), in 2016 I replaced some boards on my back patio deck (\$300) and in 2016 I replaced the well pump (\$3,500) and air conditioning compressor (\$1,700).

Section 4C:

In 2005 only two years after I purchased my dream home, I was forced to place my property for sale on account of property taxes which have depleted my family resources. As an immigrant from Canada I priced the home according to our customs -doubling the expected price in order to accommodate much lower bids. Originally, from 2005 the home had a set price of 1,195,000 and in 2015 it was set to \$1,095,000 but at the home is currently listed at \$995,000 though my realtor Katie Falk has suggested our neighbor's home at 1221 E. Donges Ct. is more realistic price at \$450,000. Time will tell, but it is clear that I will not reclaim the purchase price of \$485,000 plus the \$200,000 it took to repair the now failing bluff. Lake Michigan is a relentless as the taxes on my home. There have been no offers.

Section 4D:

I do not have any appraisals.