

Village of Bayside  
Board of Review Meeting  
July 20, 2021  
Remote teleconferencing, 8:30 am

**BOARD OF REVIEW  
AGENDA**

**PLEASE TAKE NOTE:** Due to the COVID-19 Pandemic, the Board of Review will be meeting via remote teleconferencing 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 14, 2020, and May 3, 2021.
- B. Verify that a member has met the mandatory training requirements specified in sec. 70.46(4), Wisconsin Statutes.
- C. Motion to accept the 2021 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.
  - 1. 9:00 am Kevin & Susan Muse, 8921 N Fielding Rd 021-0179
  - 2. 9:30 am Anthony Marino, 9718 N Lake Dr 170500210001
- 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, Administrative Services Director  
July 16, 2021

The Board of Review will utilize Zoom videoconferencing software for this meeting. To join the Zoom meeting using a computer or tablet, visit <https://us02web.zoom.us/j/85810920272?pwd=Smg4Z2RTa2ZQRtIRbXNkUlI3VG5xZz09>  
Meeting ID: 858 1092 0272 Passcode: 870605  
Call +13126266799

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. Contact Village Hall at 414-206-3915. 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](http://www.bayside-wi.gov)).



**I. CALL TO ORDER**

Acting Chairperson Barth called the meeting to order via remote teleconferencing at 8:45am.

**II. ROLL CALL**

Chairman - Robb DeGraff - excused  
Village Finance and Administration Chairman – Mike Barth  
Randy Bauter - excused  
Mark Jubelirer - excused  
Dan Rosenfeld  
Administrative Services Director Lynn Galyardt

Also present – Village Manager Andy Pederson  
Assistant to the Village Manager Leah Hofer

**III. BUSINESS**

**A. Approve minutes from July 16, 2019, and May 11, 2020.**

Motion by acting Chairperson Barth, seconded by Dan Rosenfeld, to approve the minutes from July 16, 2019 and May 11, 2020. Motion carried unanimously.

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

Administrative Services Director Galyardt stated she had met the mandatory training requirements specified in sec. 70.46(4), Wisconsin Statutes by attending training on May 2, 2019.

Motion by acting Chairperson Barth, seconded by Dan Rosenfeld, to verify that a member has met the mandatory training requirements. Motion carried unanimously.

**C. Motion to accept the 2020 Milwaukee and Ozaukee County Assessment Rolls from Village Assessor.**

Motion by acting Chairperson Barth, seconded by Dan Rosenfeld, to accept the 2020 Milwaukee and Ozaukee County Assessment Rolls from the Village Assessor. Motion carried unanimously.

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

The Board reviewed the procedures and Lynn 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.**

Gunter J Langeweg, 9026 N Iroquois Road, appeared via teleconferencing requesting to be heard. The

Board determined Mr. Langeweg did not have good cause to be heard as he had not completed the requirements.

- 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 acting Chairperson Barth, seconded by Dan Rosenfeld, to adjourn the meeting sine die at 10:45am. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt, Director of Finance and Administration  
July 16, 2021



**I. CALL TO ORDER**

Chairman DeGraff called the meeting to order via remote teleconferencing at 8:00 am.

**II. ROLL CALL**

Chairman - Robb DeGraff  
Village Finance and Administration Chairman – Mike Barth  
Matthew Buerosse-excused  
Mark Jubelirer-excused  
Dan Rosenfeld -excused  
Administrative Services Director 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 20, 2021 at 8:30 am at which time it is anticipated that the Board of Review will meet and hear any filed objections.**

Motion by Chairman DeGraff, seconded by Trustee Barth, 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 20, 2021 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 Chairman DeGraff, seconded by Trustee Barth, to adjourn the meeting at 8:03am. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt,  
Administrative Services Director  
Village Clerk/Treasurer

# 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) <b>KEVIN B + SUSAN V MUSE</b>			Agent name (if applicable)		
Owner mailing address <b>8921 N FIELDING RD</b>			Agent mailing address		
City <b>BAVING</b>	State <b>WI</b>	Zip <b>53217</b>	City	State	Zip
Owner phone <b>(414) 378-6132</b>	Email <b>smuse@imml.com</b>		Owner phone ( ) -	Email	

## Section 2: Assessment Information and Opinion of Value

Property address <b>8921 N FIELDING RD</b>			Legal description or parcel no. (on changed assessment notice) <b># 0210179</b>		
City <b>BAVING</b>	State <b>WI</b>	Zip <b>53217</b>	Assessment shown on notice - Total <b>\$282,000</b>		
Assessment shown on notice - Total <b>\$282,000</b>			Your opinion of assessed value - Total <b>\$269,000</b>		

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) <b>Please see attached</b>	Basis for your opinion of assessed value: (Attach additional sheets if needed) <b>2018 assessment, attached</b>
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## Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? .....  Yes  No  
 If Yes, provide acquisition price \$ \_\_\_\_\_ Date      -      -      (mm-dd-yyyy)  Purchase  Trade  Gift  Inheritance
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? .....  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. Within 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. Within the last five years, was this property appraised? .....  Yes  No  
 If Yes, provide: Date 3-29-2018 Value \$269,000 Purpose of appraisal remove mortgage insurance  
 If this property had more than one appraisal, provide the requested information for each appraisal. attached

## 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 10 minutes.

Property owner or Agent signature <b>Susan Wilson Muse</b>	Date (mm-dd-yyyy) <b>7-16-2021</b>
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Susan V Muse  
8921 N Fielding Rd.  
Bayside, WI 53217

Board of Review  
Village of Bayside  
9075 North Regent Road  
Bayside, WI 53217

July 16, 2021

Dear Board of Review,

I am submitting an objection to the real property assessment done by Accurate Appraisal dated June 2021.

Attached please find 1) my letter to Accurate Appraisal detailing the evidence for my objections, and 2) a 2018 assessment of our property for our mortgage company.

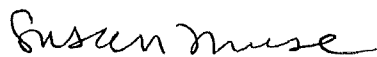
I would like to call your attention to these points especially:

- When I called Accurate, they provided 3 "comparable" sales they used to determine their assessment. They refused to give me more. Apparently, they can base the whole assessment on 3, so they do not have to provide all the comparable sales they may have used. But I would like to point out from my letter that their comparable sales differ from my property in substantial ways. In addition, lower-valued comparable sales were apparently not included in their assessment.
- My 2018 assessment, based on 2017 and 2018 sales, done by a professional assessor who came to my property, was \$269,000. Accurate's assessment for that year was \$275,400, which proves their methods have produced *IN-accurate* assessments in the past.
- In previous years, I and my neighbors have been able to speak with Accurate, explain how they have overvalued our properties, and Accurate has revised their estimate. This year I called and my objections were denied without consideration. I just wonder why this year is different from previous years? Has Accurate changed its policies?

I hope you will look through the attached documents and consider the evidence I have provided to object to this assessment. In my view, the only fair assessment would be the professional assessment done in 2018 that valued the property at \$269,000.

Thank you.

Sincerely Yours,



Susan V Muse

# 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:**

<b>Section 1: Property Owner / Agent Information</b>				<b>* If agent, submit written authorization (Form PA-105) with this form</b>			
Property owner name (on changed assessment notice) <u>Anthony Marino</u>				Agent name (if applicable)			
Owner mailing address <u>9718 N. Lake Drive</u>				Agent mailing address			
City <u>Bayside</u>	State <u>WI</u>	Zip <u>53217</u>		City	State	Zip	
Owner phone <u>(414) 779-6656</u>	Email <u>acmarino33@gmail.com</u>			Owner phone ( ) -	Email		

<b>Section 2: Assessment Information and Opinion of Value</b>			
Property address <u>9718 N. Lake Drive</u>		Legal description or parcel no. (on changed assessment notice) <u>1101805 Lot 10 Block 2 Lot 11 S 6 FT and COMM 12 FT NW OF SW COR TH NE'LY 127 FT E 98 FT SE 4 FT E 37 FT E 71 FT S 3 FT W 339 FT POB FAIRY CHASM</u>	
City <u>Bayside</u>	State <u>WI</u>	Zip <u>53217</u>	Your opinion of assessed value - Total <u>\$ 825,000</u>
Assessment shown on notice - Total <u>\$ 925,000</u>			

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	

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

**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ 925,000 Date 9-10-2020  Purchase  Trade  Gift  Inheritance  
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)?  Yes  No  
 If Yes, describe \_\_\_\_\_  
 Date of changes - - Cost of changes \$ \_\_\_\_\_ Does this cost include the value of all labor (including your own)?  Yes  No  
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale?  Yes  No  
 If Yes, how long was the property listed (provide dates) - -2018 to - -2020  
(mm-dd-yyyy) (mm-dd-yyyy)  
 Asking price \$ 950,000 List all offers received \_\_\_\_\_

D. Within the last five years, was this property appraised? Don't know  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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <u>7-14-2021</u>
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Reasons for our objection and basis for our opinion of assessed value:

1. While we paid \$925,000 for the property, we definitely overpaid as (a) the property was listed for sale for approximately 2 years, indicating this was not the fair market value for the house and (b) the house and property need significantly more work than we realized when we purchased the property (e.g., we have a header that has failed, our path to the lake and revetment have degraded significantly).

2. Given the assessed values of our neighbors, \$925,000 cannot be correct under the uniform taxation doctrine contained in our State Constitution. Our next door neighbors at 9714 Lake Drive have a bigger, nicer house and larger property with more lake frontage and an assessed value of \$849,000. Their property is worth at least \$100,000 more than ours. Most of the houses on the lake in our neighborhood are assessed in the \$800s and several are well below \$800,000 all as listed below.

Our property:

9718 Lake, 2983 sq, feet, 79 feet of frontage = \$925,000 assessed value

Our Neighbors' properties:

9714 Lake, 3296 sq feet, 145 feet of frontage = \$849,000.

9700 Lake, 2820 sq feet, 151 feet of frontage = \$828,000

9704 Lake, 3809 sq feet, 111 feet of frontage = \$801,800

9708 Lake, 3612 sq feet, 95 feet of frontage = \$883,600

9604 Lake, 2860 sq feet, 125 feet of frontage = \$775,500

9706 Lake, 3306 sq feet, 74 feet of frontage = \$593,500

9608 Lake, 2366 sq feet, 109 feet of frontage = \$678,600

9720 Lake, 2227 sq feet, 105 feet of frontage = \$606,700