

VILLAGE OF FONTANA ON GENEVA LAKE
WALWORTH COUNTY, WISCONSIN
(Official Minutes)

2007 BOARD OF REVIEW

Friday, July 20, 2007

Village of Fontana Municipal Clerk Dennis Martin called the 2007 Board of Review to order at 2:00 pm in the Village Hall, 175 Valley View Drive, Fontana, Wisconsin.

Board of Review Members present: Roll call vote: President Ron Pollitt, Tom Whowell, Rick Pappas

Board of Review Members absent: Joseph Bidwill, Steve Beers

Also present: Village Attorney Todd Cabelka, Assessor James Danielson, Village Clerk Dennis Martin

General Business

Select Chairperson

Pollitt/Pappas 2nd made a MOTION to elect Tom Whowell as the chairman of the 2007 Board of Review, and the MOTION carried without negative vote.

Verify Completion of Mandatory Training Requirement

Martin stated that he, Pollitt, Whowell and Pappas fulfilled the Mandatory Training Requirement by completing the University of Wisconsin-Extension Local Government Center “Conducting the Annual Board of Review” course on compact disc. Training certification is on file at the Village Hall.

Discuss Procedures

The Board of Review decided to hold the hearings for the scheduled objections and to deliberate on the objections at the end of the day.

Receive Assessment Roll and Assessor’s Affidavit

Danielson presented the Assessment Roll, and the Affidavit was signed by Martin and Danielson.

Conduct Hearings

David E. Werner, 840 Woodland Court, SCDA 00123

Martin had Danielson and David E. Werner raise their right hands and swear that the testimony that they were to present for the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” Danielson stated for the record that the oath he took was with regard to all the hearings that were to be conducted before the Board of Review. Werner stated that he was seeking a 15 percent reduction on the value of the Improvements for his parcel, based on the reduction the previous Village assessor gave him for traffic noise considerations. Werner presented a written statement, digital images and video recordings that provide evidence of the “permanent, incurable property defect, which has and continues to be detrimental to the stability and value of the property.” Werner stated that the subject property is located within 100 feet of Highway 67 and the design of the building is such that the privacy walls between unit 1’s and 2’s outdoor decks accentuates the noise factor. Werner stated that out of the 40 units in the condominium development, his unit is the only one that faces the highway, so there is a minimal noise impact at the other units. Werner stated that the noise factor at his unit makes his unit worth less than the other units. Danielson presented three comparison sales from June and August of 2005 that were used to determine the valuation of the subject property. Danielson stated that the initial assessment was set at a total of \$221,800 for the property; however, after the noise factor was taken into consideration, the total valuation was reduced to \$209,300. Danielson stated that the comparison sales used to establish the Werner assessment were for \$250,000, \$245,000 and \$260,000 respectively, so the valuation on the Werner

property is well within the realm of the current property values. After Whowell asked Werner and Danielson if they had any other evidence to present, he closed the hearing at 2:27 pm.

Roger Stedronsky, 532 Sauk Trail, SIH 00018

Martin had Stedronsky raise his right hand and swear that the testimony that he was to present for the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” Stedronsky stated that the taxes levied on his property have been a bit out of line during recent years. Stedronsky stated that his taxes have increased by more than 600 percent during the 18 years that he has owned the property. Stedronsky stated that although he owns 52 feet of lakefront footage, it is located adjacent to the Indian Hills Association beach, where there is a lot of pedestrian traffic and a stairway that runs right along his property. Stedronsky stated that the location of his lakefront property makes it worth less than other lakefront property in the Village. Stedronsky presented a plat map with drawings that displays the location of his lots in comparison to the public stairway and Indian Hills Association beach and lakefront property. Stedronsky also presented images of the lakefront from Geneva Lake; real estate listings that delineate general tax estimates of properties located in Linn Township, Williams Bay and Fontana; the 2005 Notice of Assessment Change and tax bill for his property; and a list he prepared of tax comparisons of Fontana lakefront properties. Danielson presented three comparison sales from April 2005, February 2006 and November 2005 that were used to determine the valuation of the subject property. Danielson stated that the Stedronsky property is a unique parcel that has frontage located directly on Geneva Lake and frontage that overlooks the Indian Hills Association lakefront property. Danielson stated that a lower rate for the land calculation was used to determine the value of the land that is not located directly on the lakefront. Whowell closed the hearing at 3:15 pm when both parties stated that had no further evidence to present or questions to ask.

Harvard Geneva Lake Club, Inc., 776 S. Lakeshore Drive, SGE 00001

Martin had Attorney John Clair, Bradley Thor and Rosemary Blaskovich raise their right hands and swear that the testimony that they were to present for the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” Clair asked Thor some questions and then presented a letter dated June 21, 2007 that he wrote to Rick Vanden Boogart, project manager at Accurate Appraisal, LLC, and an attached rider; an affidavit of Surveyor Peter S. Gordon that rectifies an acreage calculation mistake; a proposed Declaration of Restriction for 30.5 percent of the lakefront land owned by the association; 2005 and 2006 Walworth County tax parcel information; the property owner’s proposed assessed land valuation adjustment to address the mistake concerning the actual acreage of the property; a copy of the 2005 Board of Review audio tape that encompasses the Harvard Geneva Lake Club’s hearing and deliberation; a letter from Clair Law Offices to Accurate Appraisal dated June 21, 2007; the 2007 Notice of Assessment Change issued by Accurate Appraisal pursuant to the Open Book appearance; an example of limitations concerning the Harvard Club property; and a comparison between Harvard Club and the Belvidere Park Association. Clair stated that a total acreage calculation error was discovered by Surveyor Peter Gordon and it resulted in the assessor making a reduction of \$31,500 on the initial Land valuation; however, Clair stated that the assessor used ballpark figures and the reduction was not as large as it should have been. Clair stated that the proposed Deed Restrictions, that would be made effective January 1, 2007, would encumber 30.5 percent of the overall property and prevent more units from being constructed in the association. Clair stated that the Land calculation error and Deed Restriction justify a significant downward adjustment in the total valuation. Clair stated that the Land calculation error resulted in the association being assessed for a half-acre of extra land for many years. Danielson stated that the total land calculation was adjusted according to the same lakefront footage basis that is used to determine all of the land values in the Village. Danielson stated that following the Open Book when the error was disclosed to the assessor, an adjustment for .59 acres of land was made totaling \$31,500. Whowell closed the hearing at 4:25 pm when both parties stated that had no further evidence to present or questions to ask.

Bret Jones, 1204 Bridget Court, SPHR 00034

Martin had Bret and Sue Jones raise their right hands and swear that the testimony that they were to present for the hearing would be “the truth, the whole truth and nothing but the truth, so help you God.” Bret Jones presented a spreadsheet that he prepared from the Walworth County tax roll for

the period from 2003 through 2007. Bret Jones stated that based on what the owners of the other homes in the subdivision are paying in taxes, he looked at the pattern and it is very inconsistent. Bret Jones stated that the 39 homes located in the subdivision have assessments that range in value from \$1.36 per square foot to \$4.46 per square foot. Bret Jones stated that his biggest complaint is the variation of the assessments within the subdivision, where all the homes are very similar because of design standards and the municipal code requirements. Danielson presented three comparison sales, two from December of 2005 and one from May of 2006, that were used to determine the valuation of the subject property. Danielson stated that according to the recent sales figures, homes are selling in the subdivision for more money than what the Jones property is assessed at. Whowell closed the hearing at 4:58 pm when both parties stated that had no further evidence to present or questions to ask.

Tass Nassos, Abbey Villas Condominium 33D, SCDD 00177

Tass Nassos did not appear during the Board of Review, so there was no evidence presented for the Board of Review to consider. Martin was directed to send Nassos a letter informing him that his objection could not be considered because there was no evidence presented.

Deliberation on Hearings

David E. Werner, 840 Woodland Court, SCDA 00123

Whowell stated that based on the evidence presented that demonstrated the noise factor, and the proximity of the unit to Highway 67, it was apparent that the unit should be assessed at a lower value than the other units in the development. Pappas stated the he also believes the evidence presented by Werner justifies a reduction in the total value of the Improvements for his parcel. Pappas stated that Werner indicated he had received a 15 percent reduction from previous assessors, but there was no actual sales evidence presented with regard to what level of reduction would be justified. Following discussion, the Board members were in consensus that a 7.5 percent reduction would be a good compromise and it would bring the Improvements total more in line with the other units.

Pappas/Pollitt 2nd made a MOTION to set the assessment for the David E. Werner property at 840 Woodland Court, Tax Key No. SCDA 00123, at \$60,000 for the Land, and \$138,102 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the adjusted valuation, and the Roll Call Vote followed:

Pollitt – Aye

Whowell - Aye

Pappas – Aye

The MOTION carried on a 3-0 vote.

Roger Stedronsky, 532 Sauk Trail, SIH 00018

Whowell stated that the he feels the assessment for the parcel is correct as determined by Danielson, and Stedronsky did not present any sales evidence to support his objection. Pappas stated that he feels that Stedronsky should be happy with the assessment at the level determined by Danielson. Pappas stated that Stedronsky did not present any evidence to overturn the initial assessment determined by Danielson. Whowell stated that Stedronsky owns a marvelous property – one of the nicest in the Village. Pollitt stated that he agrees with Whowell and Pappas.

Whowell/Pappas 2nd made a MOTION to maintain the assessment for the Roger Stedronsky property at 532 Sauk Trail, Tax Key No. SHI 00018, at \$1,746,400 for the Land, and \$312,900 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Pappas – Aye

Pollitt - Aye

Whowell – Aye

The MOTION carried on a 3-0 vote.

Harvard Geneva Lake Club, Inc., 776 S. Lakeshore Drive, SGE 00001

Whowell stated that the evidence presented indicated that the land was valued properly and the proposed deed restriction really doesn't change the value of the land. Pollitt stated that he agrees with Whowell and the argument presented by Clair didn't hold water. Whowell stated that the filing of the proposed restrictive covenants is not germane and the lakefront footage calculations used to

determine the total assessment are consistent with the land calculations used throughout the Village. Pollitt stated that there was no evidence presented that demonstrated the lakefront footage calculation used by the assessor was wrong. Pollitt stated that the total acreage calculation was corrected to reflect the reduction in total land, but no other assessment adjustment is necessary. Pappas stated that Danielson explained the methodology used to determine the value of the land and he based the total valuation on the value of the property as it exists now. Pappas stated that the initial valuation is pretty fair right now. Pollitt stated that he agreed with Pappas and no evidence was presented to justify a further reduction in the total valuation.

Pollitt/Pappas 2nd made a MOTION to keep the assessment for the Harvard Geneva Lake Club, Inc. property at 776 South Lakeshore Drive, Tax Key No. SGE 00001, at \$3,395,700 for the Land, and \$1,337,800 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Pollitt - Aye

Whowell – Aye

Pappas – Aye

The MOTION carried on a 3-0 vote.

Bret Jones, 1204 Bridget Court, SPHR 00034

Whowell stated that the evidence presented kind of undermined the argument stated by Bret and Sue Jones. Whowell stated that the assessor's initial valuation is more than fair and he feels that there are no inadequacies with the methodology. Pappas stated that he agrees with Whowell and the case presented by Danielson is very strong. Pappas stated that Bret Jones did not make a case to rebut the assessor's initial valuation. Pollitt stated that he agrees with Pappas and Whowell.

Pollitt/Whowell 2nd made a MOTION to keep the assessment for the Bret Jones property at 1204 Bridget Court, Tax Key No. SPHR 00034, at \$62,500 for the Land, and \$414,600 for the Improvements, based on all the evidence presented at the hearing, and to record the fact finding standards that support the assessor's initial valuation, and the Roll Call Vote followed:

Whowell – Aye

Pappas – Aye

Pollitt – Aye

The MOTION carried on a 3-0 vote.

The Board of Review directed Martin to prepare and mail out the Notices of Board of Review Determination for the four cases that came before the Board and Whowell called for a brief recess at 6:01 pm.

Verify Delivery of Determination Notices

Pollitt/Pappas 2nd made a MOTION to put into the official record that the four Notices of Board of Review Determination were prepared and mailed out to the property owners by Certified Mail/Return Receipt by Martin on July 20, 2007, and the MOTION carried without negative vote.

Adjournment Sine Die

Whowell/Pollitt 2nd made a MOTION at 6:05 pm to adjourn the 2007 Board of Review Sine Die, and the MOTION carried without negative vote.

Minutes prepared by: Dennis L. Martin

Note: These minutes are subject to further editing. Once approved by the Board of Review, the official minutes will be on file at the Village Hall.

APPROVED: _____