

**Minutes | 2023 Board of Review (BOR)**  
**July 10th, 2023 | 5:00 PM - 7:00 PM**



**Reconvene 2023 Board of Review (BOR)** | Chairperson Mark Schall called to reconvene the 2023 BOR at 5:01 PM.

**Roll Call:** Chairperson Mark J Schall, Vice Chairperson Robert E O'Brien, Assessor Jim Henke, Constable Kristin Wright, Trustee Rich Schmitt, Trustee Rick Cermak and Clerk Doris A. Panthofer

**Public:** None

Due to exigent circumstances, a motion to change the venue of the 2023 Board of Review to meet virtually via Zoom, with participation to include discussion and voting by all Board of Review Members in attendance, was made by Constable Wright and seconded by Vice Chair O'Brien.

Roll call vote: President Schall AYE; Trustee Schmitt AYE; Trustee Cermak AYE; Constable Wright AYE; Vice Chairperson Robert E. O'Brien AYE; Clerk Doris A. Panthofer AYE. Motion carried at 5:04 PM.

**Verify that the Village has an ordinance for confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).**

With no changes to the Ordinances since the 2022 BOR, Assessor Henke so confirmed the ordinance for confidentiality as provided last year.

**Review of new laws.** There were no new laws to review.

**Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony.** With no appeals filed, this step was not required.

**Adoption of policy regarding the procedure for waiver of BOR hearing requests.** With no appeals filed, this step was not required.

**Filing and summary of Annual Assessment Report by the Village Assessor.** Clerk Panthofer confirmed that Assessor Henke filed the 2023 Annual Assessment Report and that it was shared with the Board.

Roll call confirmation of receipt: Chairperson Schall YES; Vice Chairperson O'Brien YES; Constable Wright YES; Trustee Cermak YES; Trustee Schmitt YES; Clerk Panthofer YES. Filing confirmed by all attendees at 6:00 PM

**Receipt of the assessment roll by the Clerk from the Assessor.** Clerk Panthofer confirmed receipt of the 2023 Assessment Role from Assessor Henke on or before June 7th, 2023.



**Receive the Assessment Roll and sworn statements from the Clerk.** Assessor Henke and Clerk Panthofer confirmed receipt of both the Assessment Roll and sworn statements from the Clerk.

**Review the Assessment Roll and perform statutory duties.**

- a. Examine the roll.
- b. Correct descriptions or calculation errors.
- c. Add omitted property, and
- d. Eliminate double assessed property

Assessor Henke confirmed all items noted above were completed.

**Discussion/Action - Certify all corrections of errors under state law (Wis. Stat. § 70.43).** Assessor Henke confirmed that all corrections, if any, were completed.

**Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll.** Assessor Henke and Clerk Panthofer confirmed that all documents were signed and filed today, July 10th, 2023.

**Allow taxpayers to examine assessment data.** Clerk Panthofer confirmed receipt of the assessment data on or before June 7th, 2023, and that the data was accessible to all taxpayers upon request.

During the first two hours, consideration of:

- e. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- f. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
- g. Requests to testify by telephone or submit a sworn written statement,
- h. Subpoena requests, and
- i. Act on any other legally allowed or required BOR matters.

Per Assessor Henke and Clerk Panthofer, as part of having no appeals, none of the aforementioned items apply to the 2023 BOR Hearing tonight.

**Review of Notices of Intent to File Objection |** Clerk Panthofer confirmed that no objections were filed by the 5PM filing deadline on Friday, July 7th, 2023.



**Proceed to hear objections, if any and if property notice/waivers given, unless scheduled for another date.** Not applicable; no objections filed.

**Consider/act on scheduling additional BOR Date(s).** Not applicable; no objections filed.

**Comments by Assessor Henke:**

The Excel spreadsheet distributed today, July 10th, 2023, recaps the efforts for 2023 market revaluation. \$49,644,800.00. The target was \$50,000. The local assessment increased 29%. \$11,190,150 was added to the assessed value which should bring the Village into compliance. All in all, this is the highest value North Bay has had in Village history. Overall, the local value is close to the State's estimated fair market value. My estimate is that the Village will be at 99% of the estimated fair market value. We'll see how close we are on August 15th, 2023.

**Adjourn** | President Schalled called for a motion to adjourn. Motion to adjourn the 2023 BOR made by Trustee Cermak and seconded by Trustee Schmitt.

Roll call vote: Chairperson Schall AYE; Vice Chairperson O'Brien AYE; Constable Wright YES; Trustee Cermak YES; Trustee Schmitt YES; Clerk Panthofer YES.

The 2023 BOR adjourned at 7:01 PM.