

Minutes | June 15th, 2026 | 5:00 PM | Village Hall
2026 Board of Review (BOR) Reconvenes



NOTE: The May Board of Trustees meeting will convene immediately after the 2026 BOR first meeting recesses.

1. Call to Reconvene 2026 Board of Review. Chairperson Roger Mellem called the 2026 Board of Review to reconvene at 5:00 PM.
2. Roll Call: Chairperson & President Roger Mellem, Vice Chairperson & Trustee #1 Paul Schroder, Trustee #3 Constable Rocco Castellano, Treasurer Robert E. O'Brien, Clerk Dori A. Panthofer, Assessor Dan McHugh. Excused: Trustee #2 Rick Cermak

Public Attendees: Lisa Englander: 3621 North Bay Drive
James McBain & Joyce Papes: 3715 North Main Street
3. The Clerk verifies a recording device is working. Clerk Panthofer confirmed the functionality of the equipment (speaker and microphone) and the meeting was being recorded via Zoom.
4. Approval of the May 11th, 2026 BOR Minutes: Following a motion from Constable Castellano and a second by Vice Chair/Trustee Schroeder, the Board of Review unanimously approved the minutes from the May 11th, 2026 BOR meeting.
5. 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). The Village of North Bay Book of Ordinances Chapter 2.10(4)(d) meets the statutory requirement.
6. Review of new laws, if any. None
7. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony.

Assessor McHugh suggested considering setting guidelines as to when it may be permissible, such as if someone is seriously ill.

Constable Castellano moved to approve accepting sworn telephone testimony and sworn written testimony when someone is seriously ill. Vice Chair/Trustee Schroeder seconded the motion. The policy was ratified by a unanimous vote.

Assessor McHugh stated he will provide Clerk Panthofer with a template.

8. Adoption of policy regarding the procedure for waiver of BOR hearing requests.
9. Receipt of the assessment roll by the Clerk from the Assessor. The Clerk confirmed receipt of the Assessment Roll dated June 14th, 2026, that Assessor McHugh provided on June 15th, 2026, however, the sworn statement signature

page is missing. Clerk Panthofer will sign the last page of the Assessment Roll provided by Assessor McHugh.

10. Receive the Assessment Roll and sworn statements from the Clerk. The Clerk distributed the June 12th, 2026 Assessment Roll to the Board of Review members via email on Friday, June 12th, 2026 at 10:15 AM.
11. 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

Members of the Board of Review and the Assessor determined that no such issues were identified.

12. Discussion/Action - Certify all corrections of errors under state law (Wis. Stat. § 70.43). Not applicable, no such issues were identified.
13. Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll. Immediately prior to the June 15th, 2026 hearing, the Clerk confirmed that the Assessment Roll dated June 14th, 2026, as submitted by Assessor McHugh, incorporates all open book changes.
14. Allow taxpayers to examine assessment data. Notice was provided to the public regarding the 2026 Board of Review via the Journal Times on Apr 10, 2026 and May 14th, 2026, with affidavits of publication maintained on file. Additionally, these notices were also displayed on the Village Hall bulletin board and the Village website.
15. During the first two hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters.

The Board confirmed that none of the aforementioned matters required further action.

16. Review of Notices of Intents to File Objection received by 5 PM on June 12th, 2026
 - a. Objection #1: Tax Parcel 161-04-23-33-050-000 Mellem: 116 S Vincennes Cir: Received 6/8/2026; Withdrawn via email on 6/11/2026.
 - b. Objection #2: Tax Parcel 161004-23-33-081-000 Henshaw: 3523 N Main

St: Received 6/11/2026; Withdrawn via email on 6/12/2026.

- c. Objection #3: Tax Parcel 161-04-23-33-001-000 Papes/McBain: 3715 N Main St: Received 6/11/2026.

17. Proceed to hear objections, if any and if property notice/waivers given, unless scheduled for another date.

- a. Papes/McBain 3715 N Main St: Tax Parcel 161-04-23-33-001-000

Chairperson Mellem introduced the case. Clerk Panthofer swore in the following witnesses who presented sworn testimony: Joyce E.Papes, James McBain, and Assessor Dan McHugh.

Following the completion of the 2026 Board of Review Findings of Fact, Determinations & Decision, the following action was taken:

A motion was proposed by Rocco Castellano and seconded by Vice Chair Schroeder to revise the total valuation of the Objector's property from the current assessed valuation of: Land: **\$158,100** Improvements: **\$247,200** Total: **\$405,300** to the following amounts.

LAND:	<u>\$128,100</u>
IMPROVEMENTS:	<u>\$247,200</u>
<u>TOTAL ASSESSEMENT:</u>	<u>\$375,300</u>

Roll call vote:	Roger Mellem	<u>AYE</u>
	Paul Schroeder	<u>AYE</u>
	Rocco Castellano	<u>AYE</u>
	Robert O'Brien	<u>AYE</u>

The motion to revise the total valuation of the Objector's property was carried.

18. Consider/act on scheduling additional BOR Date(s). Scheduling of supplementary Board of Review sessions was considered; however, as no further objections were submitted prior to the established cutoff, no additional meeting dates are required.
19. Adjourn. Motion to adjourn the 2026 Board of Review made by Vice Chair Schroeder and seconded by Constable Castellano. All in favor, none opposed. The 2026 Board of Review adjourned at 6:35 PM.