

Antigo, Wisconsin  
May 21, 2021

Meeting of the Board of Review was called to order at 9:00 a.m. on the above date in the Council Chambers of City Hall, Kaye Matucheski, Clerk, presiding.

Roll Call – Present: Thomas Bauknecht, Council President; Toni Schneider and Michele Brettingen, citizen members; Bill Brandt, Mayor; and Kaye Matucheski, Clerk-Treasurer/Finance Director.

Members Absent: None

Kaye Matucheski, Clerk, confirmed the notice for Board of Review and Open Book was published on April 5, 2021. The notice was also posted on the door at City Hall, Website, Antigo Public Library, and Antigo Police Department.

Brettingen nominated Thomas Bauknecht as Chairperson.

Brandt moved, Brettingen seconded, to close nominations and elect Bauknecht as Chairperson by unanimous vote. Motion carried 5-0.

At this time Thomas Bauknecht took over as the Chairperson.

Brandt nominated Michele Brettingen as Vice-Chairperson.

Brandt moved, Matucheski seconded, to close nominations and elect Brettingen as Vice-Chairperson by unanimous vote. Motion carried 5-0.

Ms. Matucheski, Clerk, noted that Mr. Bauknecht reviewed the video training on May 11, 2021 and she reviewed the training on May 18, 2021, so two members have met the mandatory training requirements as specified in Section 70.46(4), Wisconsin Statutes.

Upon inquiry by Chairperson Bauknecht, Ms. Matucheski noted the City had adopted a confidentiality ordinance for income and expense information in June 2017.

Ms. Matucheski stated the mandatory training rule states that at least one member has to attend training every year. The proposal that all members have to attend training was not approved.

Matucheski noted the Board has previously adopted a resolution not allowing sworn telephone or written testimony. There is one request this year for telephone testimony due to the COVID-19 pandemic. Mayor Brandt noted the precautions are moving in the opposite direction.

Ms. Brettingen moved, Schneider seconded, to not allow telephone or written testimony and require face-to-face testimony. Motion carried 5-0.

Matucheski noted the Board has previously adopted a resolution allowing waivers of hearings on a case-by-case basis. She also noted there are no requests this year.

Nick Laird, Associated Appraisal, noted there was one error that was corrected in the assessment roll for Parcel #201-0237 to strike the \$2,700 off of improvements as the garage was also razed before the house was razed so the value needs to be deleted.

Mr. Laird then signed the assessment roll and presented it to the Clerk. Ms. Matucheski then noted the roll was received to the Board.

Ms. Matucheski stated there are several omitted properties to consider. She distributed a copy of the omitted property roll which included: Parcels #201-2365.003, 201-2371, and 201-2373 which are all owned by John and Vickie Wagner. They purchased the Veterans building which was previously tax exempt and operate a tavern/restaurant. The property was never changed from tax exempt so there is omitted property for these three parcels for 2019 and 2020. Parcel #201-2365.003, 1216 Elm Street for \$48,000; Parcel #201-2371, 1209 Pine Street for \$10,000; and Parcel #201-2373 for \$6,700 for tax years 2019 and 2020.

Mr. Laird also noted there is an omitted property for 201-3556 (which should be 201-3560) as the house was built before January 1, 2020 with a value on improvements of \$143,500. There is an error on the deed so the property was missed. Ms. Matucheski advised the deed is being corrected.

Brettingen moved, Schneider seconded, to accept the seven omitted property corrections as stated and distributed. Ayes were: Brettingen, Bauknecht, Schneider, Brandt, and Matucheski. Motion carried 5-0.

Ms. Matucheski advised there is one palpable error (Sec. 70.43) correction to discuss. Parcel #201-1966 at 313 East Fifth Avenue was purchased by the City in 2019 and the parcel was not changed to tax exempt. The correction is for a decrease of \$64,300.

Brandt moved, Matucheski seconded, to approve the 70.43 correction for parcel #201-1966. Ayes were: Brettingen, Bauknecht, Schneider, Brandt, and Matucheski. Motion carried 5-0.

No taxpayers were present to examine the assessment data.

Ms. Matucheski noted there was one Notice of Intent to File Objection form filed on behalf of Arc Cafehd001 LLC requesting to testify by telephone due to the COVID-19 pandemic. The Board previously voted to not allow telephone testimony so the request was denied and the date to hear the objection was set for June 2, 2021 at 10:00 a.m. Ms. Matucheski will contact the objector to advise the date of the hearing.

Mr. Laird noted that all open book changes were made in the assessment roll. He further noted the level of assessment is 92%. The residential class is only at 88 – 89% with is out of the 10% compliance. After five years of non-compliance, the State will take action. 2020 was the first year of non-compliance so 2021 is the second year. The last re-evaluation was in 2015 so his recommendation is to complete an inter-market evaluation which does not involve visiting the properties. He noted that smaller changes are easier for owners to accept than large changes.

Matucheski moved, Schneider seconded, to recommend to the City Council to authorize an inter-market evaluation be completed. Motion carried 5-0.

Brettingen moved, Schneider seconded, to meet on June 2, 2021 at 10:00 a.m. to hear the objection of Arc Cafehd001 LLC on parcel #201-2863.027. Motion carried 5-0.

There being no one in attendance to address the Board of Review, Matucheski moved, Brettingen seconded, for the Board to stay in attendance the required two hours but turn off the recording at 9:22 p.m. Motion carried 5-0.

Chairperson Bauknecht noted that the time was 10:59 a.m. and no one appeared before the Board of Review and all members were still present.

Brettingen moved, Schneider seconded, to recess the 2020 Board of Review to June 22, 2021 at 10:00 a.m. to heard the filed objection at 11:00 a.m. Motion carried 5-0. <sup>kmm</sup>

(Note – it was determined after the meeting the tape did not have any of the meeting recorded.)

Kaye M. Matucheski

Kaye M. Matucheski, Clerk