

CITY OF VERONA  
MINUTES  
BOARD OF REVIEW  
August 24, 2020

**Due to the COVID-19 pandemic, the City of Verona Board of Review held its meeting as a virtual meeting. The Board of Review did not meet at City Hall, 111 Lincoln Street. Members of the Board of Review and Staff joined the meeting by using Zoom Webinar. Members of the public were able to join the meeting using Zoom Webinar via a computer, tablet, or smartphone, or by calling into the meeting via phone.**

1. The meeting was called to order by Mayor Luke Diaz at 6:02 p.m.
2. Roll Call: Kate Cronin, Luke Diaz, Charlotte Jerney, Chad Kemp, Katie Kohl, Christine Posey, Charlie Ryan, Evan Touchett and Clerk Ellen Clark present. Also present: City Administrator Adam Sayre and Assessor Dean Peters. Heather Reekie is expected to arrive later.
3. Approval of minutes from the May 11, 2020 Board of Review: Motion by Kemp, seconded by Touchett, to approve the minutes from the May 11, 2020 Board of Review. Motion carried 9-0.
4. Appointment of Board of Review Chair: Mayor Diaz requested unanimous consent from the Board to appoint Mayor Diaz as the Chair of the 2020 Board of Review. Motion carried 9-0.
5. Report by City Assessor regarding the City-wide revaluation and taxpayer objection procedures:  
City Assessor, Dean Peters, explained Notices of Assessment will be mailed on Friday, August 28<sup>th</sup>. Preliminary results of the reassessment show an increase of approximately 28% city-wide, including new construction. Everyone is being revalued from scratch. The old assessed values are not being used as a basis for valuation. Instead, the valuations will be based on property sales. The new assessment should equal 100% of the amount for which the property could be sold as of January 1, 2020. The reason for the large increase is we are dealing with a long period of market appreciation (back to 2011) that hasn't been accounted for in past years. These increases in assessment will not increase tax revenue for the city. Tax rates will adjust to the new assessments. He is encouraging property owners to have their Open Book meetings by phone, but the option to come in to City Hall for in-person meetings will also be available. In other municipalities, the preference has been to speak by phone. At Open Book, the books are open, so property owners can see what their neighbors are assessed. Any additional information that the property owner would like the assessor to consider can be given to the assessor at Open Book, as well. He is expecting that anyone that comes to the final Board of Review will have already spoken to him regarding their assessment. He estimates that there

will be five to ten hearings at the Board of Review. He will not lower someone's assessment if it is not warranted, just to avoid their being at the Board of Review. The process for property owners to sign up for the Board of Review is to contact the clerk at least 48 hours before the meeting.

6:16 p.m. – Heather Reekie now present.

At the Board of Review, the clerk introduces each hearing. The property owner presents their case first. In this case, the hearings will be held via Zoom. There will be a swearing in of the property owner for each case. When the property owner has presented their testimony, the Board and the assessor are able to ask questions of the property owner. It is then the assessor's turn to speak and present information. After the assessor's testimony, the Board and the property owner are able to ask questions of the assessor. After those questions, the property owner and the assessor will be able to restate their cases. In order to keep things moving, testimony must be cut off at some point. The Board may deliberate after each hearing, or all at once. He suggests that the Board members take notes during the testimony, as they will not be able to ask questions during deliberations. It is best to try to make a decision before going into deliberations. Before the close of the hearing, a motion is made to sustain or adjust the assessment. If the Board chooses to adjust the assessment, specific adjustment amounts must be listed individually for land and improvements. Any change to the assessment has to be done by a majority roll call vote. The assessor is presumed correct. The property owner must overcome the presumption of correctness that the assessor has by law. When the Board of Review is over, a notice of assessment is delivered to the property owner by the clerk, either in person or by certified mail. If a property owner does not file with the clerk at least 48 hours in advance, the Board can let them speak, but it should not be allowed without good cause.

Jerney asked if the property owner is informed of the Sept. 29<sup>th</sup> meeting in the letter.

Peters replied yes. Both Open Book and Board of Review meeting dates and times are in the letter.

Diaz asked if the forms are available online.

Peters replied yes. They will also be on the Access Dane system along with the new assessment values.

Ryan asked what is the normal frequency of assessments, and how did we get behind.

Peters replied it is typical for smaller cities to update their assessments every five to seven years. The Department of Revenue recommends at least every 10 years.

Ryan asked if someone is successful in their objection, what kinds of variables are typical between the original assessed value and the agreed upon assessment.

Peters replied these are not negotiations. Not everything is black and white numbers in real estate.

Posey asked if there have been technical issues that have to be taken into account.

Dean replied they have had other communities have their Board of Review completely virtually. In the worst case, hearings can be scheduled for another day.

Sayre replied we also have call-in numbers for people to call in by phone should it be necessary. We have some options.

Diaz asked how much time we should budget for the Board of Review.

Peters replied hearings tend to last 20-30 minutes each. It boils down to how many hearings there are. The Board can also adjourn to another date to finish the hearings.

Peters stated we will all work together to represent the City.

8. Adjournment:

Motion by Touchett, seconded by Jerney, to adjourn this meeting of the Board of Review to 5:30 p.m., Tuesday, September 29, 2020. Motion carried 9-0. The Board of Review adjourned at 6:31 p.m.

Ellen Clark  
Board of Review Clerk