

**TOWN OF BLACK BROOK  
BOARD OF REVIEW MINUTES  
MAY 16, 2024**

The meeting was called to order by board member Erik Henningsgard, at 5:00 p.m. stating the meeting is being recorded. Board of Review members Jake Macholl, Matt Belle Isle, and Janel Belle Isle (clerk) were also present.

- Confirmation of appropriate notices was made.
- Erik Henningsgard was named Chairperson and Matt Belle Isle was named Vice-Chairperson.
- It was verified that Erik and Janel completed the Board of Review training requirements.
- Ordinance 2-2015 was verified.
- New Act 12 – no more personal property tax
- Adoption of Policy: **Motion by Erik, second by Jake to adopt the policy regarding the Procedure for Sworn Telephone and Written Testimony. Motion carried, 4 yes.**
- Adoption of Policy: **Motion by Erik, second by Jake to adopt the policy regarding the Procedure for Waiver of Board of Review Hearing Requests. Motion carried, 4 yes.**
- Clerk received the assessment roll and Assessor Prochnow stated the assessment is 100%.
- Board assumes the assessment roll is correct as printed until noted otherwise.
- Assessor confirmed all open book changes are included in the assessment roll.
- Taxpayers present were not interested in examining the assessment data.
- All taxpayers present have given 48 hour notice of intent to file their objection.
- No taxpayers present are interested in waiving their Board of Review hearing to allow them to appeal directly to the circuit court.
- There are no requests by taxpayers present to testify by telephone or provide written statements for their hearings, and no subpoena requests.
- Reviewed Notices of Intent to File Objections and heard taxpayer objections as follows:
  - Accepted Objection to Real Property Assessment form PA-115 from Donald and Jennifer Clark.
  - Reviewed objection from John and Julie Foss. Assessor stated they spoke prior to today and will not be attending.
  - Accepted Objection to Real Property Assessment form PA-115 from Arvid and Ramona Flanum.
- Listened to David Stahlheim’s oral request for clarification on his assessment. He stated his questions were answered satisfactorily and he does not want to file an objection.
- Board of Review Hearing #1 for Donald Clark’s objection was held. Evidence presented by Donald Clark. Evidence presented by Assessor, Randy Prochnow. Open deliberation by the Board. **Motion by Jake, second by Matt that the assessor’s valuation is correct; that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the proper fractional assessments were applied to undeveloped land and**

**agricultural forest land classifications; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor; and that the assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation set by the assessor. Roll call vote: Matt-yes; Erik-yes; Jake-yes; Janel-yes. Motion passes.** Hearing concluded.

- Accepted Objection to Real Property Assessment form PA-115 from Richard and Erin Fern.

- Board of Review Hearing #2 for Arvid Flanum's objection was held. Evidence presented by Arvid Flanum. Evidence presented by Assessor, Randy Prochnow. Open deliberation by the Board. **Motion by Matt, second by Janel that the assessor's valuation is correct; that the assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the assessor; and that the assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation set by the assessor. Roll call vote: Matt-yes; Erik-yes; Jake-yes; Janel-yes. Motion passes.**

- The clerk was reminded to mail Notices of Board of Review Determination Forms PR-302 via certified mail to Mr. Clark and Mr. Flanum prior to the Board of Review final adjournment.

- Listened to Dan Wallberg's oral request for clarification on his assessment. Assessor Randy Prochnow will send him more information. He stated his questions were answered satisfactorily and he does not want to file an objection.

- Set the date and time for continuation of the Board of Review to Wednesday, May 29<sup>th</sup> at 6:00pm.

**Motion by Janel, second by Jake to adjourn until the continuation of the Board of Review date of Wednesday, May 29<sup>th</sup> at 6:00pm. Motion carried, 4 yes.**

This session of Board of Review adjourned at 7:01 p.m.

Respectfully submitted,

Erik Henningsgard, Chairman

Janel Belle Isle, Clerk