

**Council Chambers, Municipal Building, Baraboo, Wisconsin  
Tuesday, January 25, 2022 – 7:00 p.m.**

Mayor Nelson called the regular meeting of Council to order.

Roll call was taken.

Council Members Present: Wedekind, Kolb, Plautz, Kent, Petty, Ellington, Kierzek, Thurow

Council Members Absent: Sloan

Others Present: Chief Schauf, Clerk Zeman, Adm. Bradley, J. Ostrander, T. Pinion, K. Stieve, C. Johnson, members of the press and others.

The Pledge of Allegiance was given.

Moved by Ellington, seconded by Petty and carried to approve the minutes of January 11, 2022.

Moved by Kolb, seconded by Kent and carried to approve the agenda.

**Compliance with the Open Meeting Law was noted.**

**PRESENTATIONS** – None Scheduled.

**PUBLIC HEARINGS** - The Mayor announced that this is the published date and time to hear public comments concerning:

- An Amended General Development Plan/Specific Implementation Plan for Doug and Teresa Atwell in accordance with Steps 3 and 4 of the PUD process to add an attached 3-car garage to the former School Administration Building at 101 2<sup>nd</sup> Avenue that they have since converted to a single-family residence.

No one spoke and the Mayor closed the public hearing.

**PUBLIC INVITED TO SPEAK** – No one spoke.

**MAYOR'S BUSINESS**

- The City is collecting input on its economic resiliency strategy. Residents are encouraged to complete a brief survey at [bit.ly/baraboosurvey](http://bit.ly/baraboosurvey)
- The quickest and easiest way to see the COVID-19 data affecting Sauk County is by visiting this website: <https://coviddata-saukpublichealth.hub.arcgis.com/>

**CONSENT AGENDA**

**Resolution No. 21-141**

THAT the Accounts Payable, in the amount of \$749,826.44 as recommended for payment by the Finance/Personnel Committee, be allowed and ordered paid.

Moved by Wedekind, seconded by Petty and carried that the Consent Agenda be approved-8 ayes.

**ORDINANCES ON 2<sup>ND</sup> READING**

Moved by Thurow, seconded by Ellington and carried to approve the 2<sup>nd</sup> reading of **Ordinance No. 2588** revising §29.11 of the Baraboo Municipal Code, number of cats and dogs allowed per household and special exception permits. (2 Nays, Wedekind and Kolb)

**NEW BUSINESS – RESOLUTIONS** – None.**NEW BUSINESS – ORDINANCES**

Moved by Kolb, seconded by Wedekind and carried unanimously to approve the 1<sup>st</sup> reading of **Ordinance No. 2589** amending Section 17.18(4)(d), Code of Ordinances, as follows:

1. Section 17.18(4)(d), Code of Ordinances, is amended as follows:

**17.18 ESTABLISHMENT OF DISTRICTS AND INCORPORATION OF ZONING DISTRICT MAP**

- (4) DISTRICT BOUNDARIES AND MAP AMENDMENTS.

- (d) Planned Unit Developments. The following Planned Unit Development is approved and incorporated into the zoning map: 2022-01.

2. The attached General Development Plan / Specific Implementation Plan modifies the previously approved Planned Development 2017-02 and is hereby approved as Planned Unit Development 2022-01.
3. This Ordinance shall take effect upon passage and publication as provided by law.

**COMMITTEE OF THE WHOLE**

Moved by Wedekind, seconded by Kolb, to enter Committee of the Whole to discuss the final report on the Consolidation of the Fire and EMS Services.

Adm. Bradley noted that everyone should have received the final report on the consolidation of the Fire and EMS Services. This is an opportunity for discussion on the report; no action will be taken at tonight's meeting. The intent is that this will come back in February with three resolutions, following review by the Public Safety Committee. At the next meeting we will be looking at moving forward with establishing a district as recommended in the study, authorization to move forward with a strategic plan that is specifically focused on how staff, and construction of a new facility.

Ald. Kolb questioned what will happen to the Police & Fire Commission? Adm. Bradley explained that attorneys from both the City and the BDAS have meet to discuss this. Once they become a combined district, the district's commission functions as the PFC to provide the seven steps of just cause. If we proceed, the fire department employees will transition over and become employees of the district; no longer city employees. There protection statutorily is based on their job so that function and authority will pass over to the new district. They will still have the protection, just no longer a city function. Ald. Kolb confirmed that, based on the proposal, if it becomes fully consolidated, it will likely resemble BDAS's current commission.

Another hurdle we are going to see is the funding formula. Right now there are two different funding formulas. Currently, we receive a bill for BDAS services that is based on population. There is a hybrid formula used by fire, based on valuation, population, and services. Ultimately all of the groups are going to have to decide on a funding formula, what is best for everyone.

Until the full consolidation takes place, it is recommended that they continue as two separate functions. With the consolidation, it's possible there will be cross training between fire and EMS. We are expecting the full consolidation to take place in 2024.

Adm. Bradley thanked Fire Chief K. Stieve and EMS Chief/Director C. Johnson for all their work.

Moved by Wedekind, seconded by Ellington, to rise and report from Committee of the Whole and return to regular session.

### **ADMINISTRATOR AND COUNCIL COMMENTS**

Ald. Ellington will be conducting his annual visits with department heads in February & March.

### **REPORTS, PETITIONS, AND CORRESPONDENCE**

The City officially acknowledges receipt and distribution of the following:

- **Reports:** December, 2021 – Treasurer & Fire  
Consolidation of Fire and EMS Services, Final Report
  
- **Minutes from the Following Meetings:**

**Finance/Personnel Committee–Dennis Thurow Committee Room, #205**

**January 10, 2022**

**Members Present:** Sloan, Kent, Petty

**Absent:**

**Others Present:** Mayor Nelson, Adm. Bradley, Clerk Zeman, J. Ostrander, W. Peterson

**Call to Order** –Ald. Sloan called the meeting to order at 6:00p.m. noting compliance with the Open Meeting Law.

Moved by Petty, seconded by Kent to approve the minutes of December 13, 2021 and carried unanimously. Moved by Kent, seconded by Petty to approve the agenda. Motion carried unanimously.

### **Action Items**

- a) **Accounts Payable** – Moved by Petty, seconded by Kent to recommend to Council for approval of the accounts payable for **\$6,693,069.10** (12/28/21 = \$921,125.00 and 1/11/22 = \$5,771,944.10) Motion carried unanimously.
  
- b) **DNR Agreement** – W. Peterson noted that this is the same agreement that was brought before the committee last year and back in 2018. This agreement is part of the requirement of applying for the Lead Service Replacement Program. We are increasing the per service amount to be \$4,000; anything above this will be the homeowner's expense. In an attempt to be more aggressive this year, we have increased the agreement from \$90,000 up to \$160,000. We currently have about 600 services left to be replaced. W. Peterson explained that once the service has been replaced, we submit to the State for reimbursement; we cannot use utility funds to help with the homeowner's side. There is currently an ordinance before Council that will allow the City to require replacement of lead services. If this ordinance is approved, the City will be able to require homeowner's do this. Moved by Kent, seconded by Petty to recommend to Council the approval of the Departments of Revenue Principal Forgiveness Water Service Agreement. Motion carried unanimously.

### **Informational Items**

- Review the City's COVID-19 Policy  
Ald. Petty noted that with the continuing increase in positive cases, Sauk County transmission level remains high. Adm. Bradley explained that OSHA has ruled municipalities are exempt from the 100-employee vaccine mandate. Ald. Sloan questioned mandating the masks which have very little scientific evidence of doing anything but we don't bother to mandate the vaccine which we have tons of scientific evidence showing the vaccine works. Ald. Petty agrees that the vaccine and social distancing are encouraged; however any medical issue that he has read always recommends masking. Ald. Kent feels having the policy in place is silly busy work. Ald. Sloan questioned the risk of putting the City in the middle of anyone requesting an exemption from the mask requirement. Adm. Bradley also noted that there was a request to look at the current policy regarding leave time for school and/or daycare closing due to COVID. The current policy does not include any paid leave COVID leave for schools and/or daycare closing. The committee does not feel it's in the City's best interest to add this paid leave. After review and discussion, the committee decided to take no future action on the City's COVID-19 policy; the policy will remain as is.

- Update on the City's 2023 Budget  
Adm Bradley advised that the City has been levying for both general fund and TID debt. Obviously the TIDs pay their own debt. These "excess" funds have been used in the general operating funds. The City had the ability to levy for GO Bonds, even though we had a different revenue source paying for the debt. Adm. Bradley presented the budget publications vs the Levy Limit Worksheet, showing the difference of debt that was levied for. TID #6 and #8 debt is being retired in 2022, leaving a substantial shortfall in our budget for 2023. Adm. Bradley gave an update regarding the City's existing debt. Ultimately, if we can get all \$826,000 cut, we would probably look at recommending that we continue to levy for TID #7 debt because we are still not addressing what is happening with capital. This is a decision that will have to be made by Council. Adm. Bradley confirmed this should not affect our current bond rating. After presenting this to the department heads, it was decided that each department would make recommendations for budget cuts within their department by May for the 2023 budget.

**Adjournment** – Moved by Petty, seconded by Kent and carried to adjourn at 8:13pm.

Board of Review Council Chambers September 15, 2021

Present: Mayor Nelson, T. Kolb, P. Wedekind, J. Kent, B. Zeman

Absent:

Also Present: Michael Weymier & Marty Kuehn of Tyler Technologies, J. Atkinson

Mayor Nelson called the meeting to order at 9:00 a.m. noting compliance with the open meeting law.

Select Chairperson:

Moved by Wedekind, seconded by Kolb that Mayor Nelson be nominated as Chairperson. The Mayor called for other nominations and because no other nominations were offered, by unanimous roll call Mayor Nelson was appointed as Chairperson.

Moved by Kolb, seconded by Wedekind that Jason Kent be nominated as Vice Chair. The Mayor called for other nominations and none were offered. Motion by Nelson, seconded by Kent to close nominations and appoint Jason Kent as Vice Chair. Motion carried unanimously.

Mandatory training: All members have met the mandatory training as follows:  
Nelson, Kolb, Wedekind, Zeman and Atkinson on 05-04-2021 and Kent on 05-07-2020.

Clerk Zeman accepted the Assessor's Affidavit in the Assessment Roll and the Assessor executed the affidavit under oath.

M. Weymier gave a brief recap on the 2021 revaluation. The last revaluation was in 2009 which used the sales that occurred from 2007/2008. The level of assessment would have fallen to about 82% had we not done a revaluation this year. The 2021 revaluation used sales from November 2019 through the end of 2020 to estimate the market value as of January 1, 2021. Because of COVID, they were not able to complete inspections of the interior. Assessment notices were mailed on July 26, 2021. Phone lines to schedule Open Book appointments were available from July 29, 2021 through August 13, 2021 and was extended as needed. Open Book appointments ran from July 29, 2021 through August 19, 2021 and was extended as needed as well. There were 157 appointments total. 3% of the total parcels in the city questioned their assessment. There were 128 changes, 29 no changes. The change in value was typically less than 10% and mostly due to things they were not aware of. All of the owners from Open Book were re-notified. The Open Book changes are included in the roll and the assessment ratio is around 100%.

Ald. Kolb questioned the reasoning for no changes and M. Weymier advised that majority of the no changes were citizens that did not have evidence to prove the assessment wrong or residents that didn't necessarily disagree, but just wanted more information on the process.

Ald. Kent questioned just over 80% of assessed values have changed. M. Weymier explained that this is normal because it has been so long since the last revaluation.

Moved by Kolb, seconded by Wedekind to accept the Assessment Roll. Motion carried unanimously.

#### Procedures of Operation

Mayor Nelson reviewed the procedures for the Board. The Assessment Roll was open for public inspection on July 29, 2021 in the Clerk's and Assessor's Office and on the City of Baraboo's website. Open Book was held starting on August 9, 2021 by appointment at the Assessor's office. Notice of the Board of Review was posted at the Municipal Building, on the City of Baraboo's website, and published at least 30 days prior to the September 15, 2021 meeting.

#### Objections Filed

City Clerk Zeman reported that four cases have been filed with her office. Each member of the Board of Review should

have a copy of the Objection Form that was filed with her office and a Findings of Fact, Determinations and Decision sheet for each property. All of the cases provided the proper 48-hr notice of intent to appear at Board of Review. The objection forms were submitted by the owners up until yesterday, September 14, 2021. To be on the safe side, because the objection forms were not all received by the 48-hr deadline, we are going to request that anyone appearing at Board of Review waive the 48-hr requirement. Wal-Mart is the only objection that was received prior to the 48-hr deadline. The assessor is aware of this. Moved by Kent, seconded by Nelson to waive the 48-hr requirement. Motion carried unanimously.

#### **Corrections of 2020 Errors**

Assessor M. Weymier presented the 2020 corrections. Personal property #9179-00000 was deleted as this was a duplicate for KFC. Personal property #9137-30000 for Greenwood Financial was deleted as this account was closed.

Moved by Kolb, seconded by Kent to accept these 2020 corrections. Motion carried unanimously.

#### **Case 1 – Parcel 2883-33300, Kenneth Kvam & Monica Carroll-Kvam, 1461 Tillberry Drive, residential, \$52,300**

The Clerk swore in Michael Weymier as the City Assessor and Kenneth Kvam and Monica Carroll-Kvam as the property owners. The objectors gave proper notice of their intent to appear at Board of Review. The objection form was received on September 14, 2021. Both the assessor and the objector waived the 48-hr requirement.

Kenneth Kvam testified that his property value should be \$38,500. He presented the history of the property listings as well as comparable sales for the general area of the property in question. This property was purchased on June 25, 2021 and they paid \$38,500 for the property. They did not attend Open Book and were not aware of the assessed value until after they had purchased the property. The original asking price was \$42,500 and was negotiated down to \$38,500.

Assessor M. Weymier presented the property record for 1461 Tillberry Drive. He confirmed the most recent sales price of \$38,500 in 2021 and the previous sale on August 31, 2020 for \$38,000. M. Weymier noted that had Kenneth or Monica appeared at Board of Review, he would have taken the August 31, 2020 sale into consideration.

Having heard all testimony, the Board found that there was sufficient evidence provided to support the request made by Kenneth Kvam and Monica Carroll-Kvam and that the Assessor's valuation is incorrect.

Motion made by Zeman, seconded by Kolb and carried unanimously to change the assessed value for 1461 Tillberry Drive from the original \$52,300 to the requested \$38,500.

#### **Case 2 – Parcel 1376-00000, Jessica Esposito, 406 4<sup>th</sup> Avenue, residential, \$207,800**

The Clerk swore in Michael Weymier as the City Assessor and Jessica Esposito as the property owner. The objector gave proper notice of her intent to appear at Board of Review. The objection form was received on September 13, 2021, prior to the 48-hr requirement.

Jessica Esposito explained that when she purchased the property back in March 2011 from her mother. The house is still very much in the same state. Ms. Esposito contacted Julie Klemm in order to find comparable properties based on the repairs that are needed to this property. The closest comparable sales they were able to find was a house that sold on 704 Ash Street and 330 6<sup>th</sup> Avenue. Because of the size of the house and the state it is in, Ms. Klemm also was able to provide Ms. Esposito and the Board comparable of 922 Water Street and 106 Ellis Avenue. She was out of the area at the time Open Book was held but they did make an appointment to meet with the City Assessor. A letter from the City Assessor dated August 30, 2021 changed the assessment from the original assessment of \$268,800 to \$207,800. At that time, they still felt that was above the value of the property. The City Assessor had originally agreed to inspect the property; however, due to time restraints, he was not able to complete this inspection and advised that Ms. Esposito attend Board of Review.

Assessor M. Weymier asked Ms. Esposito if they received any quotes on the repairs needed. Ms. Esposito stated that her husband is a licensed contractor with the State of Wisconsin and because of this, the costs would only be material with their labor. She does not have any amounts with her. Assessor M. Weymier also questioned of the comparable properties, did Ms. Klemm enter any of these homes to review the condition of these properties? Ms. Esposito stated that Ms. Klemm did inform her that she was familiar with the conditions of these homes and that's why of the 2 homes that were closer to the value, were closer to the condition of her property.

Since purchase of the property, Ms. Esposito has replaced the roof, siding & insulation, rebuilt a fire place, and fixed the driveway and sidewalk up to the home. At the time of purchase, there were ceilings and walls exposed. The house still needs all of the electric and plumbing redone and upgraded.

Assessor M. Weymier presented the property record card which gives the current information. M. Weymier did state that he changed the grade of the property to a B-, changing the Kitchen and Bathroom to "Fair" condition. M. Weymier presented a comparable sales analysis report which listed 5 properties, including 106 Ellis Avenue. Because this property is unique in its size, M. Weymier did take into consideration an October 2019 sale of a comparable property. The property in question is currently at \$73.00 per square footage; slightly lower than the average of the comparable properties. The subject property has not had a recent sale on it; they used five comparable properties based on the information provided. Of the comparables presented by Ms. Esposito, only the 106 Ellis Avenue was sold in the

timeframe taken into consideration when looking at recent sales.

After a brief discussion regarding the comparable properties, Ms. Esposito requested to show pictures of the property from her cell phone to the Board. The Board voted to allow the additional evidence, 4 ayes; 1 nay (Zeman).

Having heard all testimony, the Board found that there was insufficient evidence provided to support the request made by Jessica Esposito and that the Assessor's valuation is correct.

Motion made by Kent, seconded by Kolb and carried unanimously to uphold the Assessor's value for 406 4<sup>th</sup> Avenue at \$207,800.

**Case 3 – Parcel 3426-21000, Wal-Mart Real Estate Business Trust, 920 US Hwy 12 (920 State Rd. 136), commercial, \$9,535,200**

The Clerk swore in Michael Weymier as the City Assessor, Robert Kilday, Tyler Technologies, 1330 National Ave, Oshkosh WI, 54902, Kate Harrell, Boardman and Clark, 1 S. Pinckney St, Madison, WI 53701 and Attorney for Wal-Mart, Christopher Hayden, 330 E. Kilbourn Ave, Suite 1170, Milwaukee WI 53202.

Clerk Zeman noted that Wal-Mart had filed a request to testify by telephone; because City ordinance does not allow testimony by telephone, this request was denied. Wal-Mart has also filed a Request for Waiver of Board of Review (BOR) Hearing.

Motion by Nelson, seconded by Kent and carried unanimously to deny the Request for Waiver of Board (BOR) and to proceed with the hearing today.

Atty. Hayden for Wal-Mart noted that the property in question is a 182,401 sq. ft big box retail store. At the assessed value of \$9,535,200 it comes out to \$57.50 per sq. ft. Their opinion value is based off of third party assessment and was done in 2020 tax year litigation that is currently pending. Their assessor, based off the comparables, has set forth an opinion value of \$5,930,000. When looking at any of these types of properties, there is a hierarchy that the assessor is required to follow; it's a three tier system. The first thing they look at is a sale of the subject property. Because there is not a sale of the property to use as a comparable for what the fair market value of what the building might be, they went to the second tier which is comparable sales. It's Wal-Mart's opinion that there are sufficient comparable sales to make a determination based on the assessed value. Atty. Hayden presented the Board with a list of 5 comparable sales which was done by Valbridge Property Advisors. These sales took place between September 2017 and March 2020. The list of comparables shows that there hasn't been a sale of in excess of \$50.00 per square foot. Yet the assessed value in Baraboo is \$57.50 per sq. ft. The large box stores should be assessed at what they would sell at on the fair market; this is how we look at residential properties as we do not take into account whether there is a tenant, how long the lease is, or how much money that person might make. The third tier analysis, if there were not comparable sales, would allow them to do a cost approach, or an income approach. It's Wal-Mart's position that based on these 5 comparables, there are sufficient comparable sales that the assessor could rely on which leads them to believe the \$5,930,000 opinion value is reasonable and is the true fair market value of the property.

Atty. Harrell confirmed that Atty. Hayden is not an appraiser, he did not conduct the assessment that was presented today, and the appraiser who did the assessment is not here today. Atty. Harrell asked Atty. Hayden to confirm the addresses of the properties that he included in the comparable sales. Atty. Harrell questioned if Atty. Hayden would agree that all of these properties identified in this document could be considered "dark properties"? Atty. Hayden replies he cannot answer this question because "dark store" is a legal conclusion based off the condition of the store and how long it sat vacant; he does not have this information in front of him. He can say that there were likely no leases attached to these buildings. He is pretty confident that all buildings were vacant at the time of sale. Atty. Harrell confirmed that the property in question today is not vacant. Atty. Hayden agreed. Atty. Harrell confirmed that the Wisconsin Property Assessment Manual states that the assessor should avoid using sales of vacant or distressed properties unless the subject project is similarly dark or distressed. Atty. Hayden confirms that while he doesn't have the manual in front of him, he does recall similar language included in the manual. Atty. Harrell asks if the Wal-Mart store here in Baraboo is operating and in stable condition; Atty. Hayden has no reason to believe otherwise. Atty. Harrell also asks if comparing the Baraboo Wal-Mart to these other stores identified, you are not reflecting its highest and best use. Atty. Hayden is not able to confirm what the best use of the property may be. Atty. Harrell asks Atty. Hayden to confirm that none of the properties they have identified are being put to their highest and best use of the type of sale. Atty. Hayden is not able to confirm highest and best use and re-states that none of the 5 buildings had existing leases.

Atty. Harrell asked that the Board find, based on the lack of evidence submitted by Wal-Mart, that they have not established that the assessor's value was incorrect. The City should not have to put on any evidence because Wal-Mart has not met its burden.

Assessor R. Kilday presented the Board with the Commercial Property Record card for the subject property and a spreadsheet of comparable sale properties. These are three properties that in fact sold at highest and best use sales. R. Kilday pointed out that the comparisons include the square footage, year built, sale date, and prices as well as any adjustments that were made to come up with a relative fair market value. All properties are located in the town of Grand Chute, which abuts the City of Appleton and does have a higher traffic count; however, based on the population of both the town and the city, the per capita traffic count is relatively the same. Normally he would consider anything over 20%

adjustment to be outlandish, but within the last 18 months the market for big box stores has changed dramatically. Comparable #1 and #2 needed substantial adjustments based on the lease which is part of the adversity for the real estate sale. The price is naturally indicative of current market value. Assessor R. Kilday presented to the Board, based on his comparables, what he estimated the average and median improved square footage and the value of the subject property based on these averages. The property itself was valued based on the income approach and he will agree this is a tier three comparison. For purpose of mass appraisals, tier three is fine. Because we are not just valuing the Wal-Mart, we are valuing all retail within the City, we have to have some standard methodology. Assessor R. Kilday feels the cost method is a little too subjective as it is based on the individual appraiser. Assessor R. Kilday noted that all assessments were performed in compliance with the Property Assessment Manual. Looking at comparables, and adjustments, at the properties highest and best use he feels the \$9,535,200 value is very fair and very much in line with not only the local market, but the state market as well.

Atty. Hayden questioned the list of comparables and asked Assessor R. Kilday to confirm that he feels these properties are accurate comparable for the subject property. Assessor R. Kilday confirmed. Atty. Hayden confirmed that R. Kilday complied with the Wisconsin Property Manual and noted the hierarchy that assessors are required to follow. Under that hierarchy, he asked Assessor R. Kilday to confirm that the first step is sale of the subject property. Atty. Hayden and Assessor R. Kilday agree that there is no sale of the subject property. Only if there is no sale, then can you go to the second step. Atty. Hayden questions Assessor R. Kilday skipping ahead to the cost approach. Assessor R. Kilday notes that he skipped ahead to the tier two of the comparable sales approach; he skipped through the income because it is not really applicable. Assessor R. Kilday notes that they had prepared a copy of the income approach but because it is a tier three approach, they did not use it today.

Assessor R. Kilday noted that he would like to point out given highest and best use, seems to be the catch phrase of the day and that is accurate when describing commercial property. Since the subject is in fact being utilized at its highest and best use, and the comparables provided are also at their highest and best use, he believes the objector has not met the burden of evidence to overturn this value.

Atty. Hayden states that highest and best use goes back to his initial analogy of selling your home and whoever is buying it hopefully doesn't want you in it. Unfortunately we don't have a lot of great guidance from the legislatures as far as how Board of Review is supposed to analyze these types of matters. He does believe that based off of the comparables he has presented today as well as the hierarchy, he has presented this Board with a fair opinion value. They are putting forth a good faith effort to resolve this based off what they believe the fair market value is.

Atty. Harrell stated that Wal-Mart has not overcome the presumption of correctness of the assessor's value. There is no dispute that the only comparable properties Wal-Mart has identified were vacant at the time of their sale. There is no dispute that the Baraboo Wal-Mart does not fit in any way into that class. Wal-Mart is comparing occupied properties to a vacant property.

Having heard all testimony, the Board found that there was insufficient evidence provided to support the request made by Atty. Hayden, for Wal-Mart Real Estate Business Trust, and that the Assessor's valuation is correct.

Motion made by Kolb, seconded by Kent and carried unanimously to uphold the Assessor's value for 920 UW Hwy 12 (920 State Rd. 136) at \$9,535,200.

The Board recesses until 12:45pm.

**Case 4 – Parcel 2954-10000, Bruce Jackson, 320 Crestview Drive, residential, \$221,600**

The Clerk swore in Michael Weymier as the City Assessor and Bruce W. Jackson as the property owner. The objectors gave proper notice of their intent to appear at Board of Review. The objection form was received on September 14, 2021. Both the assessor and the objector waived the 48-hr requirement.

Bruce W. Jackson noted that his original assessed value was \$248,400. B. Jackson presented documentation showing the building costs of \$201,251.34. B. Jackson did not receive notification of the adjusted assessed value but is satisfied with the \$221,600 and did not wish to proceed. No action taken as B. Jackson has withdrawn his request. The Assessor's valuation remains at \$221,600.

Moved by Wedekind, seconded by Kent and carried unanimously that the Assessment Roll is approved as amended by the determinations made by this Board of Review and that the Board adjourns at 1:11 p.m.

• **Copies of these meeting minutes are on file in the Clerk's office:**

- CDA.....11-3-2021, 12-7-2021      Library.....1-14-2021, 12-14-2021, 12-21-2021
- TID Joint Review.....12-8-2021      PFC.....12-30-2021
- UW Campus.....12-16-2021

- **Petitions & Correspondence Being Referred:** None.

**CLOSED SESSION**

Moved by Petty, seconded by Kent, to go into Closed Session. The Mayor announced that the Council will go into Closed Session pursuant to §19.85(1)(e), Wis. Stat., to deliberate or negotiate the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. (Potential Land Acquisition)

Council Members Present: Wedekind, Kolb, Plautz, Kent, Petty, Ellington, Kierzek, Thurow

Council Members Absent: Sloan

Others Present: Mayor Nelson, Chief Schauf, Clerk Zeman, Adm. Bradley, J. Ostrander, T. Pinion, K. Stieve, C. Johnson

**OPEN SESSION**

Moved by Ellington, seconded by Petty, to return to Open Session. The Mayor will announce that the Council will return to Open Session as per §19.85(2), Wis. Stats., to address any business that may be the result of discussions conducted in Closed Session.

**ADJOURNMENT**

Moved by Ellington, seconded by Wedekind, and carried on voice vote, that the meeting adjourn at 8:12pm.

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Brenda Zeman, City Clerk