

**CITY OF WATERLOO  
BOARD OF REVIEW MEETING MINUTES  
June 10, 2013  
Council Chambers**

1. **CALL TO ORDER AND ROLL CALL.** 2012 Chairperson Dave Zastrow called the meeting to order at 2:00 p.m. Members present: Dave Zastrow, Bob Crosby, Kay Radloff and Keri Sellnow with one vacancy. Absent – none. Others present: City Assessor Paul Mauel of Associated Appraisals Consultants Inc. and Clerk/Treasurer Hansen. Also attending for portions of the meeting: Alan Coates, James Gabrus, Stephanie Gabrus, Elizabeth Frasier and William Frasier. NOTE: Linda Kuzdas registered as an objector. She did not attend the meeting and therefore no action was taken regarding her objection.
2. **NOMINATIONS FOR 2012 CHAIR AND VICE CHAIR.** **Motion:** Moved by Radloff, seconded by Sellnow to nominate Zastrow to serve as chair. **Voice vote:** Motion passed unanimously. **Motion:** Moved by Sellnow, seconded by Crosby to nominate Radloff as vice- chair. **Voice vote:** Motion passed unanimously.
3. **VERIFY THAT A MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS SPECIFIED IN SEC 70.46 (4) WIS. STATS.** **Discussion:** Hansen reported that Sellnow has received training verifying that a member has met the mandatory requirements.
4. **APPROVAL OF MINUTES – MAY 21, 2012.** **Motion:** Radloff moved, seconded by Sellnow to table the approval of meeting minutes. **Voice vote:** Motion passed unanimously.
5. **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK.** **Discussion:** Hansen noted as part of a sworn statement that the meeting had been properly posted, that the assessment roll had been received and reviewed and that open book had been held with the Assessor in attendance.
6. **EXAMINE THE ROLL AND CORRECT ERRORS IN DESCRIPTION OR COMPUTATION, AND ADD OMITTED OR ELIMINATE DOUBLE ASSESSED PROPERTY.** **Discussion:** Hansen noted the roll had been examined and that no errors, omissions or double entries were found.
7. **VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES HAVE BEEN INCLUDED IN THE ASSESSMENT ROLL.** **Discussion:** Assessor Mauel stated that all changes from the open book process had been incorporated into the roll in a timely fashion.
8. **SCHEDULED OBJECTORS**  
2:00 p.m. – Alan Coates, 620 Commercial Ave  
3:00 p.m. – James Gabrus, 951 Sunrise Court  
3:30 p.m. – Dan & Linda Kuzdas, 438 S Washington Street  
4:00 p.m. – William & Elizabeth Frasier, 1140 Lexington Way

**OBJECTION #1 – Alan Coates, Pappy’s Property LLC/Regius Rubber, 620 Commercial Avenue**

The standard oaths were completed and background information stated by the Clerk/Treasurer. Zastrow informed all that the burden of proof was on the objector and outlined the objection process.

Coates presented a facility construction cost sheet showing \$734,100.10 in invoiced amounts. The Assessor said he had informed the Objector of the assessment in a timely manner and was only contacted by Coates on Friday prior to Board of Review. He submitted the rate card as evidence. He confirmed the invoice list contained reasonable items related to construction. Zastrow called the hearing to a close.

**DETERMINATION & DECISION – Alan Coates, Pappy’s Property LLC/Regius Rubber, 620 Commercial Avenue**

**Motion:** Radloff moved, seconded by Crosby to reduce the total assessment from \$910,300 to \$806,400 making the adjustment to the improvement portion of the assessment. The change represented 103% of costs incurred by Coates. **Voice vote:** Motion passed unanimously.

**OBJECTION #2 – James Gabrus, 951 Sunrise Court**

The standard oaths were completed and background information stated by the Clerk/Treasurer. Zastrow informed all that the burden of proof was on the objector and outlined the objection process.

James and Stephanie Gabrus submitted an appraisal report from Buchholtz Appraisal Company. They stated that

they purchased the property in July of 2012. They listed a series of necessary repairs. They sought to be made eligible for the municipal Find Your Path Here program. They said if the tax bill went down they would be able to proceed faster with repairs. The Assessor submitted the rate card as evidence. The Assessor noted that the City has 28 properties that were generally similar to the subject property. They were, on average, assessed at \$99.20 per square foot. He submitted a sales analysis document covering the 2013 assessment year for the City of Waterloo. He referenced three parcels: 218 Beech Road, 136 Jefferson Street and 124 Minnetonka Way as comparables. He noted that the appraisal did not provide a replacement cost figure. Zastrow noted that the difference between the assessor and the objector was \$23,600. Zastrow called the hearing to a close.

**DETERMINATION & DECISION – James Gabrus, 951 Sunrise Court**

**Discussion:** Sellnow said the need for a lower tax bill to pay for improvements was not a valid reason for an adjustment. **Motion:** Crosby moved, seconded by Radloff to uphold the Assessor's values. **Voice vote:** Motion passed unanimously.

**OBJECTION #3 – Linda Kuzdas, 438 Washington Street**

The objector did not appear before the Board. The Clerk/Treasurer placed a call to the cell phone number listed on the objection form and left a message. Zastrow informed those attendees that because the objector was a no-show, no action could be taken by the Board.

**DETERMINATION & DECISION – Linda Kuzdas, 438 Washington Street**

**Motion:** Crosby moved, seconded by Radloff to take no action. **Voice vote:** Motion passed unanimously.

**OBJECTION #4 – William & Elizabeth Frasier, 1140 Lexington Way**

The standard oaths were completed and background information stated by the Clerk/Treasurer. Zastrow informed all that the burden of proof was on the objector and outlined the objection process.

William & Elizabeth Frasier submitted an appraisal for \$96,000. They noted 1170 Lexington Way as going from \$167,900 (2012) to \$123,600 in 2013 and 680 Bluegrass Trail changing from \$150,500 in 2012 to \$121,500 in 2013. They said their assessment stayed at \$164,500. The Assessor said the sale at 1140 occurred after January 1 and therefore would not be looked at until the next year. He said the appraisal did not provide a replacement cost, it used a foreclosure property and the sale was a short sale, not an arm's length transaction. Zastrow called the hearing to a close.

**DETERMINATION & DECISION – William & Elizabeth Frasier, 1140 Lexington Way**

**Discussion:** It was noted that the property owners should come back next year as the sale of the subject property took place after January 1. **Motion:** Crosby moved, seconded by Radloff to uphold the Assessor's values. **Voice vote:** Motion passed unanimously.

9. **ADJOURNMENT.** **Motion:** Moved by Radloff, seconded by Sellnow to adjourn. The time was 4:28 p.m. **Voice vote:** Motion carried.

Attest:

Mo Hansen  
Clerk/Treasurer