



# City of Manitowoc

900 Quay Street  
Manitowoc, WI 54220  
www.manitowoc.org

## Meeting Minutes

### Board of Review

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Wednesday, June 22, 2022

2:00 PM

Common Council Chambers

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#### Call to Order

Mayor Justin Nickels called the Board of Review to order at 2:00 p.m. with public notice given in accordance with Wisconsin Statutes.

#### Roll Call

**Present:** 6 - Nickels, Reed-Kadow, Vanderkin, Boldt, Reckelberg and Cummings

**Absent:** 1 - Beeman

#### City Clerk Administers Oath of Office to Assessor

#### Approval of Minutes

[22-0467](#) Minutes of Board of Review of September 15, 2021

**Moved by Vanderkin, seconded by Cummings, that the Minutes be approved. The motion carried by the following vote:**

**Aye:** 6 - Nickels, Reed-Kadow, Vanderkin, Boldt, Reckelberg and Cummings

[22-0518](#) Minutes of Board of Review of June 1, 2022

**Moved by Vanderkin, seconded by Cummings, that the Minutes be approved. The motion carried by the following vote:**

**Aye:** 6 - Nickels, Reed-Kadow, Vanderkin, Boldt, Reckelberg and Cummings

#### Discussion and Action Items

[22-0468](#) Notice of meeting published in Herald Times Reporter on April 11, 2022 and posted on April 8, 2022

City Clerk verified that this was published and posted

[22-0533](#) Notice of meeting published in Herald Times Reporter on June 3, 2022 and posted on June 1, 2022

City Clerk verified that this was published and posted

- [22-0470](#) Verify City has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (sec. 70.47(7)af); Municipal Code Section 23.140  
City Clerk verified that this ordinance is in effect
- [22-0471](#) Assessor's Affidavit relative to completion of the 2022 assessment roll. Receipt of Assessment Roll by Clerk from Assessor.  
Assessor presented Clerk with roll, affirmed roll is correct to the best of Assessor's knowledge
- [22-0472](#) Attorney reviews role and duties of members of the Board of Review and procedures to be followed  
Attorney Anthony Wachewicz III explained the role and duties of members of the Board of Review and went over procedures to be followed. He informed the Board that he represents the Board of Review and not the Assessor.
- [22-0473](#) Annual Assessment Report by Assessor, current level of assessment, and review of Uniform Standards regulating Assessors  
City Assessor reported that this was a maintenance year and that the current level of assessment is approximately 96%. The City of Manitowoc will have a city-wide revaluation in 2023.
- [22-0474](#) Assessor's Changes: 1) Certify all corrections of error under state law (sec 70.43 Wis. Stats); 2) Verify with Assessor that all open book changes are included in the assessment roll  
City Assessor reported that all corrections of error and Open Book changes are included in the assessment roll.
- [22-0475](#) Allow taxpayers to examine assessment data

### **Waivers of the required 48-hour notice of intent to file an objection, when there is good cause**

City Clerk reported that there are none.

### **Requests for waiver of Board of Review hearing allowing property owner to appeal directly to Circuit Court**

- [22-0534](#) Request of Lowe's Home Centers, LLC, Daniel P. Deveny & Thomas R. Wilhelmy, Fredrikson & Byron, PA, Agents, for Request for Waiver of Board of Review Hearing relative to objection to assessment of parcel 835-101-666  
**Moved by Reckelberg, seconded by Boldt, that this request be approved. The motion carried by the following vote:**

**Aye:** 6 - Nickels, Reed-Kadow, Vanderkin, Boldt, Reckelberg and Cummings

**Requests to testify by telephone or submit sworn written statement, subpoena requests & act on any other legally allowed Board of Review matters**

City Clerk reported that there are none.

**Review notices of intent to file objection****Hear objections to assessments (Real & Personal Property)**[22-0573](#)

Request of Michael & Susan Snell for objection to real property assessment of parcel 335-001-080

Michael and Susan Snell appeared before the Board of Review. The hearing for objection 22-0573 was scheduled for 2:30 p.m. City Clerk confirmed Board members had copies of the written objection.

Property Owners: Michael and Susan Snell, 801 N. 20th St., Manitowoc, WI 54220

City Assessor, Michael Snell, and Susan Snell were sworn in by the City Clerk. Objection 22-0573 was entered into the record for parcel 335-001-080 in the City of Manitowoc. Assessed valuation of this parcel is Land: \$20,000; Improvements: \$71,400; for a total of \$91,400. Per objection form, property owners believe the property should be assessed at \$75,000.

According to procedure, the property owner shall be heard first.

Michael and Susan Snell offered oral testimony before the Board, presented photographs of their property, and answered questions.

City Assessor offered oral testimony and presented the Board with comparable properties.

**Moved by Cummings, seconded by Boldt, to reduce the total assessed value to \$70,900 on the basis of the assessor providing a different price per square foot to the property owners during the open book period, and the relevant information received by the Board of Review. The motion carried by the following roll call vote:**

**Aye:** 4 - Vanderkin, Boldt, Reckelberg and Cummings

**Nay:** 2 - Nickels and Reed-Kadow

[22-0574](#)

Request of Ghasem Azodi for objection to real property assessment of parcel 131-002-150

Ghasem Azodi appeared before the Board of Review. The hearing for objection 22-0574 was scheduled for 3:00 p.m. City Clerk confirmed Board members had copies of the written objection.

Property Owner: Shilroy LLC, 108 Stonemill Ct., Elizabethtown, KY 42701  
City Assessor and Ghasem Azodi were sworn in by the City Clerk.  
Objection 22-0574 was entered into the record for parcel 131-002-150 in the City of Manitowoc. Assessed valuation of this parcel is Land: \$578,000; Improvements: \$1,314,400; for a total of \$1,893,300. Per objection form, property owners believe the property should be assessed at \$550,000.

According to procedure, the property owner shall be heard first.

Ghasem Azodi offered oral testimony before the Board and answered questions.

City Assessor offered oral testimony and presented Board with relevant State Statute explaining assessment processes for recently sold properties.

**Moved by Reckelberg, seconded by Vanderkin, to uphold the Assessor's valuation of the property. The motion carried by the following roll call vote:**

**Aye:** 6 - Nickels, Reed-Kadow, Vanderkin, Boldt, Reckelberg and Cummings

### **Consider scheduling additional Board of Review dates, if needed**

No additional meetings needed.

It was then moved by Alderperson Vanderkin, Seconded by Alderperson Reckelberg, and unanimously carried to approve the roll as amended.

### **Adjournment**

**Moved by Reckelberg, seconded by Boldt, that this meeting adjourn sine die. The motion carried by the following vote:**

**Aye:** 6 - Nickels, Reed-Kadow, Vanderkin, Boldt, Reckelberg and Cummings