

# Board of Review

## MEETING AGENDA

*(Statutorily must be in session a minimum of 2 hours)*



May 1, 2023 - 1:00 PM  
Council Chambers  
3805 S. Casper Dr.

Published 4/24/2023  
Amended 4/26/2023  
Amended 4/28/2023

## AGENDA

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETING NOTICES**
4. **APPROVAL OF MINUTES**
  - A. May 23, 2022 Board of Review Hearing
5. **MATTERS FOR DISCUSSION / ACTION**
  - A. Selection of a Board of Review Chairperson
  - B. Selection of a Board of Review Vice Chairperson
  - C. Verify that at least one Board of Review member has met the annual mandatory training requirements pursuant to Wis. Stats. § 70.46(4) & 73.03(55).
  - D. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af)).
  - E. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony.
  - F. Adoption of policy regarding the procedure for waiver of Board of Review hearing requests.
  - G. Receipt of the Assessment Roll by the Clerk from the Assessor and sworn statements
  - H. 2023 City Assessor's Report
  - I. Review of new Assessment Laws, If any
  - J. Review of Assessment Roll and Perform Statutory duties: Examine the Roll, Correct description or calculation errors, add omitted property, and Eliminate double assessed property.
  - K. Discussion / Action - Certify all corrections of error under state law (Wis. Stat. § 70.43)
  - L. Discussion / Action - Verify with the Assessor that open book changes are included in the assessment roll

6. **ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA**
7. **DURING THE FIRST TWO HOURS, CONSIDERATION OF:**
  - A. Waivers of the required 48-hour notice of intent to file an objection when there is good cause
  - B. Requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court
  - C. Requests to testify by telephone or submit a sworn written statement
  - D. Act on any other legally allowed / required Board of Review matters
  - E. Subpoena requests
8. **REVIEW NOTICES OF INTENT TO FILE OBJECTION**
9. **PROCEED TO HEAR OBJECTIONS, IF ANY AND IF PROPER NOTICE/WAIVERS GIVEN UNLESS SCHEDULED FOR ANOTHER DATE**
10. **CONSIDER / ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S)**
11. **ADJOURN (TO FUTURE DATE IF NECESSARY) OR IF NO FUTURE 2023 MEETING SCHEDULED, CLOSE THE 2023 ASSESSMENT ROLL & ADJOURN THE 2023 BOARD OF REVIEW**

**Supplemental Information:**

- *The meeting agenda and agenda packet are available online at [www.NewBerlin.org](http://www.NewBerlin.org). The minutes are published online and are approved at the next regularly scheduled meeting.*
- *It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order.*
- *You may provide comments to the City Clerk via email at [CitizenComments@NewBerlin.org](mailto:CitizenComments@NewBerlin.org). Comments will be forwarded to the Mayor and members of the governing body. Emailed comments are not read during the meeting.*
- *The City of New Berlin strives to host inclusive, accessible meetings that enable all individuals to engage and participate fully. Any person who has a qualifying disability under the Americans with Disabilities Act that requires that the meeting be accessible, please contact City Clerk Rubina R. Medina at (262) 786-8610 or via email at [CityClerk@NewBerlinWI.gov](mailto:CityClerk@NewBerlinWI.gov) at least 48 hours before the scheduled meeting time. Efforts will be made to accommodate the needs of disabled individuals through appropriate aids and/or services.*
- *It is also possible that members of and possibly a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to in the above notice.*

**CITY OF NEW BERLIN**  
**PROCEEDINGS OF THE BOARD OF REVIEW**  
**Monday, May 23, 2022**

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**CALL MEETING TO ORDER**

City Clerk Rubina R. Medina called the Board of Review Meeting to order at 1:07PM.

**ROLL CALL:DECLARATION OF QUORUM:PUBLIC NOTICE**

Present: Commissioners Beier, Starr, Pautz and Board of Review Alternate #1 Paul Langer

Excused: Commissioners, Peterson, Ray and West.

Also Present: City Assessor Timothy Kosteretz, Appraisers Evan Kind, Sherman Pagenkopf, Todd Timm, Deputy City Clerk Sherri Hanson and City Clerk Rubina R. Medina.

**ELECTION OF CHAIR AND VICE CHAIR**

The floor was opened for nominations to elect the Chairperson.

Motion to nominate Commissioner Pautz to the position of Board of Review Chairperson by Commissioner Starr. Seconded by Commissioner Beier.

Motion to close nominations by Commissioner Starr Seconded by Commissioner Beier

**Motion Passed 4-0.**

Motion to approve the nomination of Commissioner Pautz to the position of Board of Review Chairperson by Commissioner Beier. Seconded by Commissioner Starr.

**Motion Passed 3-0 with Commissioner Pautz abstaining.**

The floor was opened for nominations to elect the Vice Chairperson.

Motion to nominate Commissioner Starr to the position of Board of Review Vice Chairperson by Commissioner Pautz. Seconded by Commissioner Beier.

Motion to close nominations by Commissioner Pautz. Seconded by Commissioner Starr.

**Motion Passed 4-0.**

Motion to approve the nomination of Commissioner Starr to the position of Board of Review Vice Chairperson by Commissioner Starr. Seconded by Commissioner Beier.

**Motion Passed 4-0.**

**VERIFICATION OF TRAINING REQUIREMENTS PURSUANT TO STATE STATUTES SEC. 70.46(4) & 73.03(55)**

City Clerk Rubina R. Medina confirmed that Alternate Paul Langer has attended training within the two year certification cycle and Clifford Pautz, Gary Beier and Donald Starr all have taken it in 2022. The board meets the training requirements.

**REVIEW OF PROCEDURES**

Chairman Pautz reviewed the next steps of the Board of Review.

**ASSESSOR'S REPORT**

City Assessor Timothy Kosteretz presented his power-point presentation report attached to the Agenda to the Board of Review.

City Assessor Tim Kosteretz brought forward one objection to the Board of Review.

The objection was that of Wal-Mart at 15205 W. Greenfield Avenue. Also submitted from Wal-Mart was a request for a waiver of the Board of Review Hearing. City Assessor Timothy Kosteretz explained the waiver process.

Motion by Gary Beier to waive Wal-Mart's objection to Circuit Court. Seconded by Don Starr.

Motion Passed 4-0.

**REVIEW OF ASSESSMENT ROLL**

The board then reviewed the roll presented by the Assessor during the 2-hour period.

**SCHEDULE APPEALS TO ASSESSMENT, IF NECESSARY**

There were no appeals or objections made by the board to the Assessor. The board accepted the Assessment Roll as presented by the City Assessor.

**CREATE HEARING SCHEDULE FOR WRITTEN OBJECTIONS FILES, IF NECESSARY**

There was no schedule necessary, as there were no objections filed during the 2-hour timeframe.

**ADJOURN**

Motion to adjourn A Sine Die at 3:08PM by Commissioner Beier. Seconded by Commissioner Starr.

**Motion Passed 4-0.**

Respectfully submitted,  
Rubina R. Medina, City Clerk

**ORDINANCE NO. 2163****ORDINANCE CREATING SECTION 6-2(C) OF THE CITY OF NEW BERLIN  
MUNICIPAL CODE RELATING TO CONFIDENTIALITY OF INCOME AND  
EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT PURPOSES**

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The Common Council of the City of New Berlin do ordain as follows:

**SECTION I**

Section 6-2(C) of the New Berlin Municipal Code is hereby created as follows:

**C. CONFIDENTIALITY OF INCOME AND EXPENSES****1. ADOPTION.**

This ordinance adopts by reference Wisconsin Statutes Section 70.47(7)(af). Income and expense information provided by property owner to assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Section 19.35(1) of the Wisconsin Statutes.

**2. EXCEPTIONS.**

An officer may make disclosure of such information under the following circumstances:

- a. The assessor has access to such information in the performance of his/her duties;
- b. The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- d. The officer is complying with a court order;
- e. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Section 74.37, in which case, the base records are open and public.

## SECTION II

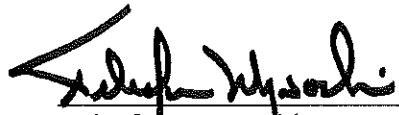
The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict. All ordinances or parts of ordinances contravening the terms and conditions of this ordinance are hereby to that extent repealed.

## SECTION III

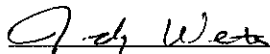
This ordinance shall take effect upon passage and publication as approved by law, and the City Clerk shall so amend the Code of Ordinances of the City of New Berlin, and shall indicate the date and number of this amending ordinance therein.

**PASSED AND ADOPTED** by the Common Council this 11<sup>th</sup> day of December, 2001.

APPROVED:

  
\_\_\_\_\_  
Telesofe Wysocki, Mayor

Countersigned/Certified:

  
\_\_\_\_\_  
Judy Weter, City Clerk

**BOARD OF REVIEW POLICY ON  
PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

Whereas, sec. 70.47(8m), Wis. Stat., authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to all the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request to Testify by Telephone or Submit Sworn Written Statement of form being submitted.

Now Therefore the City Board of Review of the City of New Berlin, Waukesha County, does hereby adopt as Board of Review policy the following:

**1. PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn statement, the owner must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the Clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting. If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

**2. CRITERIA:**

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- a) The owner's stated reason(s) for the request as indicated on the PA-184.
- b) Fairness to the parties
- c) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony
- d) Ability to cross examine the person providing the testimony
- e) The BOR's technical capacity to honor the request
- f) Any other factors that the BOR deems pertinent to deciding the request

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the \_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

By the Board of Review of the City of New Berlin

\_\_\_\_\_  
Board of Review Chairperson

Attested by

\_\_\_\_\_  
Clerk of the Board of Review

**BOARD OF REVIEW POLICY ON  
PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

Whereas, sec. 70.47(8m), Wis. Stat., authorizes the Board of review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or, in a 1<sup>st</sup> class city, under sec. 70.47(16) and allow the taxpayers to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalize amount; and

Whereas, sec 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 70.37(3), Wis. Stat. and notwithstanding the time period under sec. 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 70.37(3)(d), Wis. Stat.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request of Waiver being considered.

Now Therefore the City Board of Review of the City of New Berlin, Waukesha County, does hereby adopt as Board of Review policy the following:

**1. PROCEDURE:**

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-115A);

If the owner fails to file the aforementioned documents as required, will be scheduled on the objection.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor, or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

**2. CRITERIA:**

The BOR, may consider any or all of the following factors when deciding whether to waive the hearing:

- a) The benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for the Court review
- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross examine the person providing the testimony
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

By the Board of Review of the City of New Berlin

\_\_\_\_\_  
Board of Review Chairperson

Attested by

\_\_\_\_\_  
Clerk of the Board of Review



# CITY ASSESSOR'S OFFICE 2023 UPDATE

# Mission - External

- ▶ **Administer** Wisconsin law locally
  - ▶ Chapters 70 & parts of 73 & 74
  - ▶ Wisconsin Property Assessment Manual
- ▶ **Publish** annual changes that affect Shared Revenue
  - ▶ Equalized Values and Net New Construction
- ▶ **Fund** overlying Tax Jurisdictional Budgets
  - ▶ Waukesha County
  - ▶ Two County Technical Colleges
  - ▶ Four School District's
- ▶ **Support** overlying administrative agencies
  - ▶ DOR - State and Local Finance
  - ▶ Waukesha - Property Lister



# Mission - Internal

- ▶ **Provide** attentive & friendly service
  - ▶ Residents, public officials and peer departments
    - ▶ Finance, Clerk & Utility
    - ▶ Planning, GIS, Inspections, Engineering

- ▶ **Produce** fair & equitable assessments
  - ▶ Maintain Property Records
  - ▶ Analyze Market Trends
  - ▶ Develop Property Valuation Model

- ▶ **Defend** the tax-base
  - ▶ Assessment Reviews / Open Book
  - ▶ Board of Review / Circuit Court Appeals

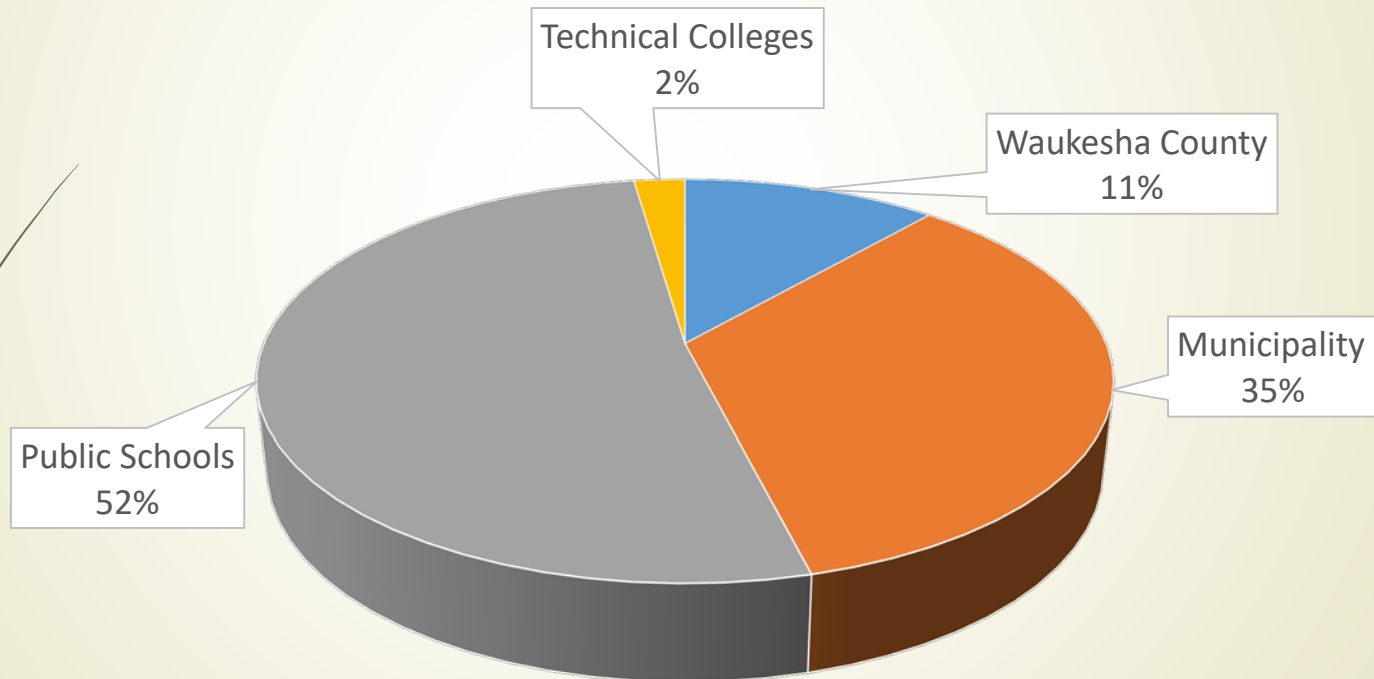


# Why We Assess Property

- ▶ Property Tax is the most stable revenue source compared to fees, sales or income tax
- ▶ Assessments allocate taxes equitably between commercial & residential property and among neighbors.

# The Tax Levy supports

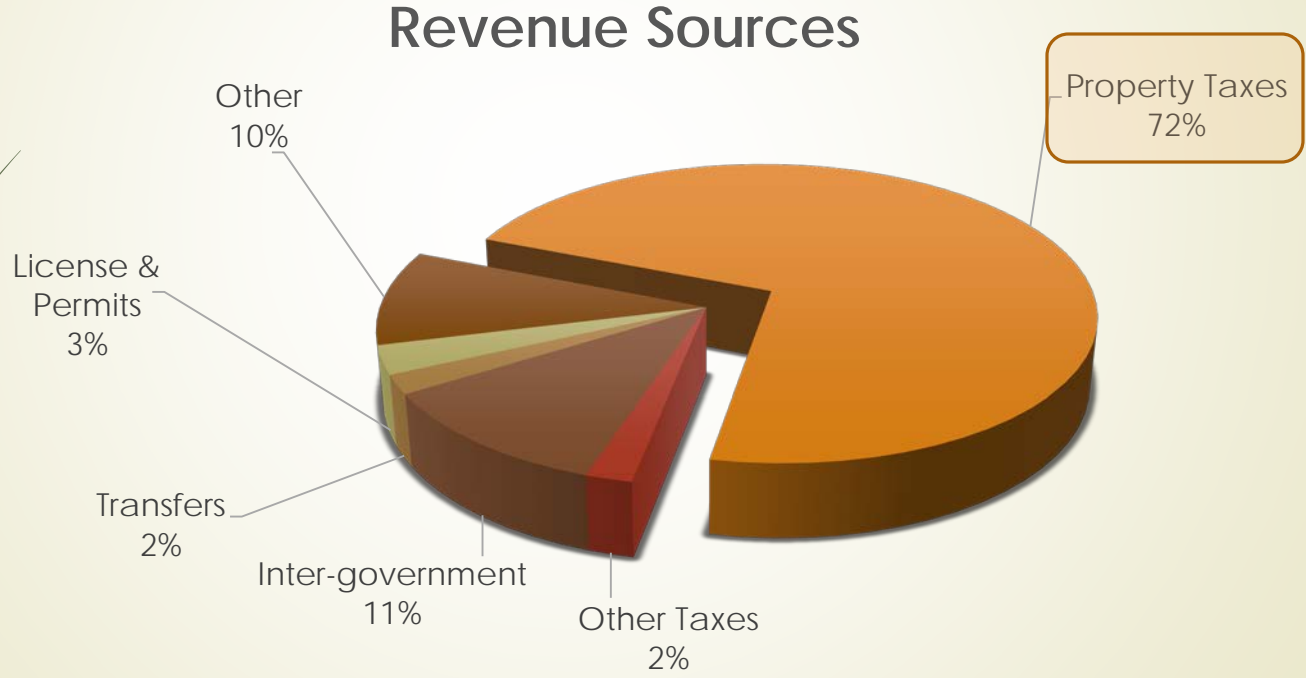
*City, Schools, County, Tech Colleges (using 2022 data)*



2023

# Property Tax will produce 72% of annual budgeted revenues

2023 Assessor's Office Budget equals 1% of the total City Budget





# 2023 Assessment Roll Activity

*Maintenance year*

- ▶ **Land records recorded – 9,293**
  - ▶ 1,130 - Conveyance Documents Investigated
    - ▶ 622 Non-market sales identified
    - ▶ 508 Market sales verified
  
- ▶ **Property records reviewed or physically inspected**
  - ▶ 508 Real estate sales
  - ▶ 1,436 Building permits
  - ▶ 666 Assessment changes made
  
- ▶ **Appeals**
  - ▶ 20 Open Book reviews over 5 days
    - ▶ 1 Commercial & 7 Residential Value changes
  - ▶ Zero Board of Review hearings



# Current Real Estate Market Overview

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## Supply and Demand

- ▶ Mortgage Rates on Bank rate.com
  - ▶ \$400,000 with 20% down & good credit
    - ▶ 30-yr fixed - 6% – 7.2%



# New Berlin Single Family Market as of March market 2023

## 2023 Year to Date

- ▶ Market Supply Metrics
  - ▶ Listing Volume
    - ▶ 2023 – 35 (listings + pending sales)
    - ▶ 2022 High - 86
  - ▶ Median List Prices
    - ▶ with offer \$422,000
    - ▶ as listed \$443,500
  - ▶ Median Sale Price
    - ▶ \$410,000



# New Berlin Single Family Market

## 2023 Year to Date

- ▶ Market Demand Metrics:
  - ▶ List to Sale Ratio - 101%
    - ▶ 2022 High - 107%
  - ▶ Days till offer - 29 days
    - ▶ 2022 low - 3 days
  - ▶ Absorbtion – 19 days supply
    - ▶ 2022 low – 10 days



# New Berlin Single Family Market - Current

- ▶ 43 Single Family Homes Listed
  - ▶ \$244,900 - \$1,548,000
    - ▶ 30 under Contract
      - ▶ 16 Under \$400,000
      - ▶ 3 Over 1 Million
  
- ▶ 21 Vacant Lots available
  - ▶ 13 – Randomly situated
    - ▶ \$99,000 – \$1,399,900
  
  - ▶ 2 - Upland Ridge
    - ▶ \$175,000 - \$239,000
  
  - ▶ 6 - Quarry Park
    - ▶ \$159,000 - \$219,000

# New Berlin Equalized Value Comparisons

**2022 Net New Construction = 1.35 %**

City or Village	2022 % Eq. County Value	2022 Equalized Value	2022 NNC	2021 NNC	2020 NNC	2019 NNC	2018 NNC
Brookfield	11.97%	9,027,968,300	1.77%	2.05%	2.39%	1.46%	1.23%
Waukesha	11.54%	8,702,131,200	1.08%	.81%	1.18%	1.01%	0.86%
New Berlin	9.42%	7,105,119,400	1.35%	1.23%	1.12%	1.28%	1.10%
Men. Falls	9.20%	6,939,272,100	1.98%	2.53%	2.08%	1.76%	2.39%
Muskego	5.56%	4,193,373,200	.86%	1.92%	1.68%	1.05%	2.05%
Pewaukee	5.49%	4,137,683,700	3.14%	.86%	1.40%	1.66%	2.22%
<b><i>All other Waukesha County Communities are below 5% of Equalized</i></b>							

# Equalized Value Ranking

2021 Rank	Municipality	2022 Equalized Value	% Change	2021 Equalized Value	2021 Rank
1	Milwaukee	39,448,239,000	11.65%	35,331,228,900	1
2	Madison	38,606,699,100	17.20%	32,940,368,400	2
3	Kenosha	9,307,639,900	12.03%	8,308,462,100	3
4	Green Bay	9,135,224,100	13.46%	8,051,247,100	5
5	Brookfield	9,027,968,300	10.20%	8,192,033,600	4
6	Wauwatosa	9,006,577,400	19.36%	7,545,981,900	7
7	Waukesha	8,702,131,200	12.10%	7,762,818,900	6
8	Appleton	7,511,516,400	12.31%	6,688,360,800	8
9	Eau Claire	7,226,242,600	11.39%	6,487,588,600	9
10	Janesville	7,195,842,200	18.56%	6,069,240,100	12
11	New Berlin	7,105,119,400	13.30%	6,270,870,100	10
12	Menom. Falls	6,939,272,100	12.83%	6,150,246,600	11
13	Mequon	5,997,009,400	10.99%	5,403,150,300	13
14	West Allis	5,518,441,300	15.43%	4,780,905,200	17
15	Franklin	5,423,303,100	10.97%	4,887,373,400	14
16	Pleasant Prairie	5,369,863,700	10.61%	4,854,697,900	15
17	Oshkosh	5,336,259,600	10.69%	4,821,112,500	16
18	Oak Creek	5,226,696,500	13.17%	4,618,317,600	19
19	La Crosse	5,131,278,800	9.82%	4,672,574,900	18
20	Middleton	4,775,023,600	12.00%	4,263,315,100	20
21	Racine	4,585,521,700	7.84%	4,252,000,400	21

Average = 8%

# 2024 Citywide Revaluation Begins Tomorrow!

- ▶ It has been six years since our last revaluation (*2015-2017 sales*)
  - ▶ New Staff – Assessor, Deputy Assessor and Appraiser
  - ▶ New Assessment Software + Data Conversion
- ▶ Citywide Revaluation (*2018-2023 sales*)
  - ▶ HISTORIC REAL ESTATE MARKET SPARKED OFF BY THE COVID SHUTDOWN – REBOUND - STIMULUS - RECESSION CYCLE
    - ▶ 5.3 Billion Dollars in Government Spending
      - ▶ Families First Coronavirus Response Act
      - ▶ Coronavirus Aid, Relief, and Economic Security Act
      - ▶ Paycheck Protection Program & Health Care Enhancement Act
      - ▶ Consolidated Appropriations Act
      - ▶ American Rescue Plan

# Assessor's Office

*Public Relations Plan  
for the upcoming citywide revaluation  
~In conjunction with the Clerk's office~*



## *Public Relations Plan - 2023*

- ▶ Tax bill inserts & quarterly articles and reminders & website features (Community Relations)
  - ▶ Unusual historic nature of recent market activity
  - ▶ Low pre-surge property assessments
  - ▶ Likelihood of large increases to most property assessments
    - ▶ Reminder that when all assessments increase at the same time, the tax-rate decreases proportionally, when the tax levy remains stable.

# NEVER FORGET! Tax Rates and Revaluations Always Behave like Good Children!



*When one goes up the other goes down!*



*Thank you for your  
service in support of  
equitable assessments*