

**Meeting of the Village of Ettrick  
Board of Review  
November 1<sup>st</sup>, 2023**

The meeting of the Village of Ettrick Board of Review was called to order at 3:00 p.m. by Village Clerk Jane Jensen on Wednesday, the 1<sup>st</sup> day of November 2023 at the Village Office located at 22864 North Main Street, Ettrick, Wisconsin. The following were present: Board of Review Members Harold Olson, Josh Hanson, Dan Molstad, Jane Jensen and village residents Kerry Anderson, Linda Poss, Buck Beirne, Pete Tabbert and Assessor Kevin Irwin;

A motion was made by Dan Molstad, seconded by Josh Hanson to appoint Harold Olson to serve as Chairperson of the Board of Review. Motion carried 4 to 0;

A motion was made by Harold Olson, seconded by Josh Hanson to appoint Dan Molstad to serve as Vice-Chairperson of the Board of Review. Motion carried 4 to 0;

Jane Jensen verified that the training requirements were completed by herself and Harold Olson;

Kevin Irwin presented the members with the Annual Assessment Report and assessment analysis;

Resident Kerry Anderson presented a list of 14 properties in the Fairway Avenue/Golf Road area with their square footage, lot sizes and assessments. He noted that his land value is well beyond comparable sized properties. He said his property has very few improvements, with the original carpet, no hardwood floors and no in-floor heat. Kevin Irwin said that he had compared the property to similar houses and they are assessed similar values. He also noted that there are not many houses of the same style and similar in size have sold in the area, so comparisons are hard to make. Irwin pointed out that Andersons have the best view on the golf course lots. Anderson said that his neighbor is assessed \$19,000.00 less and has the better view. Kevin said that he has been unable to view the neighbor's property and has to base his assessment on the outside only. Harold Olson said that the Board of Review will discuss all of the objections presented at the same time and will have the clerk notify property owners of any changes made to the assessment.

Linda Poss said that the average increase in assessment is 67%, yet her increase is 94%. Kevin Irwin informed her that there has not been a reassessment since 2006. Linda noted that her house was not built until after that. Kevin said that he is statutorily required to meet the State of WI levels of assessment, and that he takes the high and low assessment and calculates the average based on state assessment levels. Linda compared her house to the Muelheis property, which she said is bigger. Kevin said that he did not think that the square footage is much different, and the Muelheis property is 4 years older. Linda then compared her assessment to the Salsman/Cantlon property. Kevin said assessments include square footage, garages, decks, porches and finished basements. He said all of these factors make a difference in the assessment. Harold Olson said he did not think that Linda's taxes will increase that much. Linda said she will agree to disagree.

Buck Beirne presented assessment comparisons with 19 other properties. He said the percent of change in assessments between 2022 and 2023 ranged from 38% to his percent of change a 92.19%. He reported that he bought his house in 2009 for \$77,500.00, and it is now assessed at \$221,600.00. He said that here is no way that he could sell his house for that price. Kevin noted that houses are selling for more in Ettrick recently and those higher sale prices affect everyone's assessments.

Pete Tabbert said that he has not done any improvements on his property and his assessment went up 94%. Again, Kevin Irwin noted that it is an average of all the properties in the village. Harold Olson asked the square footage. Pete said he has 1580 square feet on the first floor and a finished basement. Kevin Irwin said he has not been inside Tabbert's home and has his quality rating very high. He offered to visit the home and re-evaluate the rating, but Pete declined at this time.

Buck Beirne called Clerk Jane Jensen and asked her to inform the BOR that his home only has 2 bedrooms.

The Board of Review examined each assessment and discussed the presentation of each objector. Harold Olson said that the only adjustment that he had considered was Buck Beirne's. Kevin Irwin said that Beirne's house is 1600 square feet which is larger than typical ranch homes.

It was the consensus of the Board that the assessments as presented are justified, and they rely on the expertise and knowledge of the assessor.

Harold Olson asked for a roll call vote to accept the assessment of \$421,300.00 on the Kerry Anderson property as presented by Assessor Kevin Irwin: Jane Jensen-yes; Dan Molstad-yes; Harold Olson-yes; Josh Hanson-yes. The motion carried 4 to 0;

Harold Olson called for a roll call vote to accept the assessment of \$221,600.00 on the Buck Beirne property as presented by Assessor Kevin Irwin: Jane Jensen-yes; Dan Molstad-yes; Harold Olson-yes; Josh Hanson-yes. The motion carried 4 to 0;

Harold Olson then called for a roll call vote to accept the assessment of \$499,100.00 on the Linda Poss property as presented by Assessor Kevin Irwin: Jane Jensen-yes; Dan Molstad-yes; Harold Olson-yes; Josh Hanson-yes. The motion carried 4 to 0;

Harold Olson then called for a roll call vote to accept the assessment of \$483,200.00 on the Pete Tabbert property as presented by Assessor Kevin Irwin: Jane Jensen-yes; Dan Molstad-yes; Harold Olson-yes; Josh Hanson-yes. The motion carried 4 to 0;

Harold Olson called for a motion to adjourn. A motion was made by Dan Molstad, seconded by Josh Hanson to adjourn the Board of Review at 5:00 p.m. The motion carried 4 to 0.

Jane Jensen  
Village Clerk  
Village of Ettrick