



## A PERFECT ENVIRONMENT

Residential      Recreational      Responsible

**Chair**  
Edward Kranick  
**Supervisors**  
Steve Michels  
Joe Woelfle  
Magalie Miller  
Terri Mahoney-Ogden  
**Clerk/Treasurer**  
Dan Green

**TOWN OF DELAFIELD BOARD OF REVIEW MEETING  
THURSDAY, JUNE 29, 2023 – 5:00 P.M.  
DELAFIELD TOWN HALL – W302 N1254 MAPLE AVENUE, DELAFIELD, WI**

### AGENDA

1. Call Board of Review to Order
2. Roll Call
3. Confirmation of appropriate BOR and Open Meetings notices.
4. Verify that at least one BOR member has met the mandatory training requirements.
5. Verify that the Town has an ordinance for the confidentiality of income and expense information provide to the Assessor under state law (Wis. Stat. §70.47(7)(af)).
6. Review policies regarding the procedure for waiver of BOR hearing requests.
7. Approval of Minutes from June 20, 2022.
8. Assessor's Annual Assessment Report.
9. Receive the Assessment Roll and Sworn Affidavit of the Town Assessor.
10. Examination, correction of errors and certification of corrections if warranted and acceptance of the 2023 assessment roll following a determination that open book changes are included in the assessment roll presented.
11. Review notices of Intent to File Objection (if any)
12. Hearings on Objections filed (if any):
13. Communications and any other business as authorized by law.
14. Adjournment of 2023 Board of Review to a future date if necessary, or if none, adjourn sine die.

Dan Green  
Town of Delafield Administrator/Clerk/Treasurer

### PLEASE NOTE:

- ✓ 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. It is also possible that members 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 above in this notice.

- ✓ Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Town Clerk Dan Green (262) 646-2398.

## **Notice of the Board of Review for the Town of Delafield**

**NOTICE IS HEREBY GIVEN** that the Board of Review for the Town of Delafield of Waukesha County, shall hold its first meeting on Tuesday, May 23, 2023 at 6:15 p.m., W302 N1254 Maple Avenue, Delafield, WI for the purpose of calling the board of Review into session during the forty-five day period beginning on the 4<sup>th</sup> Monday of April, pursuant to Sec. 70.47(1), Wis. Stats.

Due to the fact the assessment roll is not completed at this time, the Board of Review will be adjourned until Thursday, June 29, 2023 at 5:00 PM.

Pursuant to Sec. 70.47 (2), Wis Stats:

Please be advised of the following requirements to appear before the Board of Review and procedural requirements if appearing before the Board:

No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the Assessor to view such property.

After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board about the person's objection except at a session of the Board.

No person may appear before the Board of Review, testify to the Board by telephone or to contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed under Sec. 70.47 (3)(a), Wis Stats, that person provides to the Clerk of the Board of Review notice as to whether the person will ask for removal under Sec. 70.47(6m)(a), Wis Stats, and, if so, which Member will be removed and the person's reasonable estimate of the length of time that the hearing will take.

When appearing before the Board of Review, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are the subject to the person's objection and specify the information that the person used to arrive at that estimate.

No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation; if that valuation was made by the Assessor or the Objector using the income method of valuation; unless the person supplies the Assessor all the information about income and expenses, as specified in the Assessor's manual under Sec. 73.03(2a) of Wis. Statutes, that the Assessor requests. The Town of Delafield has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under Section 19.35(1) of Wis. Stats. Unless a court determines before the first meeting of the Board of Review that the information is inaccurate.

### **NOTICE THAT THE ASSESSMENT ROLL IS OPEN FOR EXAMINATION AND OPEN BOOK**

Pursuant to Sec. 70.45, Wis. Stats, the assessment roll for the Year 2023 assessment will be open for examination on the 25th day of May, 2023 from 2:00 p.m. until 4:00 p.m. Assessor Ray Koscak will be available via phone or email anytime before the end of open book. Instructional material will be provided at the Open Book to persons who wish to object to valuations under Sec. 70.47, Wis. Stats. If you wish to make an appointment, call 262-253-1142 or by email, [ray@wi-assessor.com](mailto:ray@wi-assessor.com). Objection forms are also provided on the Town's website, [www.townofdelafield.org](http://www.townofdelafield.org).

Notice is hereby given this 5th day of April, 2023 by:

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Dan Green, Town Administrator

STATE OF WISCONSIN

TOWN OF DELAFIELD

WAUKESHA COUNTY

ORDINANCE NO. 2015-05

AN ORDINANCE TO REPEAL AND RECREATE SECTION 1.15  
OF THE TOWN OF DELAFIELD MUNICIPAL CODE  
RELATED TO BOARD OF REVIEW

WHEREAS, Wisconsin Statutes Section 70.46(1) states that the Board of Review for the Town of Delafield should be constituted by the Town Supervisors and the Town Clerk, however this is modified by Wisconsin Statutes Section 70.46(1m)(b) which states that when the Town Clerk/Treasurer is appointed, the Town Clerk/Treasurer should not serve on the Board of Review and the Town Board should appoint a Town elector to serve in lieu of the Town Clerk/Treasurer; and

WHEREAS, the Town Board hereby intends to update the Town Code to be consistent with the foregoing requirements of Wisconsin State laws; and

WHEREAS, it is also necessary and appropriate to amend the Town Code to address the appointment of alternates to serve on the Board of Review, due to changes in State law which allow for disqualification of members under some circumstances; and

WHEREAS, this is also an appropriate time to update the Town of Delafield Town Code with regard to the obligation to maintain confidentiality of income and expense information as required by Wisconsin Statutes Section 70.47(7)(af).

NOW, THEREFORE, the Town Board of the Town of Delafield, Waukesha County, Wisconsin, DOES HEREBY ORDAIN as follows:

SECTION 1: Chapter 1 of the Town of Delafield Municipal Code entitled “General Government,” Section 1.15 entitled “Board of Review,” is hereby repealed and recreated as follows:

**1.15 BOARD OF REVIEW.** (Rep. & recr. 2013-05). (a) Members. The supervisors and one elector of the Town shall constitute the Board of Review for the Town. Pursuant to Wisconsin Statutes Sections 70.46(1) and 70.46(1m)(b), the Board of Review member who is not a Town Supervisor shall be appointed by the Town Chair with the approval of the Town Board for a five (5) year term. The Town Clerk shall be the clerk of the Board of Review and shall keep an accurate record of all its proceedings. The members of the Board, except those who are full time officials of the Town, shall receive such compensation as shall be fixed by resolution of the Town Board.

(b) Filing and Electronic transmission. Filing documents with the Clerk of the Board of Review may be accomplished in-person, by mail, by facsimile transmission or by e-mail transmission. In each case the document is not deemed to be filed until, and it is only deemed to be filed if, it is complete and (i) in the case of in-person delivery, mail or facsimile, it is actually received by the Clerk, or the party in charge of the Clerk's office, in-hand; or (ii) in the case of email, it is opened by the Clerk or the Clerk's designee. Any message left orally by telephone voice recording or other electronic means, similarly, is not deemed to be received until such message is actually heard by the Clerk or the Clerk's designee. Notwithstanding the foregoing, if the Board of Review finds that an email message or voice recording was actually received and reasonably should have been opened by the Clerk or the Clerk's designee, during normal business hours, at or prior to the applicable deadline, the Board of Review may find that the filing or voice recording was timely received. No document transmitted by facsimile transmission or email transmission while the Board of Review is in session shall be deemed to be filed with, or received by, the Clerk during the session. The party transmitting the document or message is solely responsible for ensuring its timely and complete receipt and filing.

(c) Alternate Board of Review Members. Alternate members of the Board of Review may be appointed and may serve as follows. Alternate members shall be Town residents, and may include public officers and public employees. One alternate member shall be appointed annually by the Town Chair, subject to the confirmation of the Town Board, for a term of two (2) years, provided that initially two (2) alternate members shall be appointed for terms of 1 and 2 years respectively. At the time of their appointment, each alternate member shall be designated as either 1<sup>st</sup> or 2<sup>nd</sup> alternate, to establish the priority of all alternate members, and this priority may be revised annually by the Town

Chair subject to the confirmation of the Town Board. The first alternate member shall act with full power when three (3) members are absent, refuse, or are otherwise unavailable to hear an objection. The second alternate member shall act with full power when four (4) members (or three (3) members and the first alternate member) are absent, refuse, or are otherwise unavailable to hear an objection.

- (d) Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis., Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that said information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

## SECTION 2: SEVERABILITY.

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 of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinance whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

## SECTION 3: EFFECTIVE DATE.

This ordinance shall be effective upon publication or posting as provided by law.

Dated this 9th day of June, 2015.

TOWN OF DELAFIELD

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Lawrence G. Krause, Town Chair

ATTEST:

\_\_\_\_\_  
Mary Elsner, Town Clerk

This ordinance posted or published \_\_\_\_\_.

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## RESOLUTION NO. 22-657

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**A RESOLUTION ESTABLISHING PROCEDURES FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

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**WHEREAS**, Wis. Stat. §70.47(8m), 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 Wis. Stat. §70.47(8), or in a 1<sup>st</sup> class city, under Wis. Stat. §70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. §70.47(13); and

**WHEREAS**, Wis. Stat. §70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wi. Stat. §70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

**WHEREAS**, Wis. Stat. §70.47(8m) 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 Wis. Stat. §74.37(3), and notwithstanding the time period under Wis. Stat. §74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. §74.37(3)(d); and

**WHEREAS**, the Wisconsin 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 for Waiver being considered;

**NOW, THEREFORE, BE IT RESOLVED**, by the Town Board of the Town of Delafield, Waukesha County, Wisconsin, that the Village hereby adopts the following policy:

**1. Procedure:**

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

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

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make 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(s) 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 AND ADOPTED** by the Board of Review of the Town of Delafield, Waukesha County, Wisconsin this \_\_\_\_ day of June 2022.

TOWN OF DELAFIELD

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Edward Kranick, Board of Review Chair

ATTEST:

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Dan Green, Administrator-Clerk/Treasurer

**TOWN OF DELAFIELD BOARD OF REVIEW MEETING**  
**June 20, 2022 @ 5:00 PM**

**First order of business:** Call to Order

Supervisor Kranick called the meeting to order at 5:00 PM.

**Second order of business:** Roll Call

Present: Supervisor Kranick, Supervisor Miller, Supervisor Woelfle, and Supervisor Michels. Also present, Administrator Dan Green and Assessor Mike Grotz.

Chairman Troy was excused.

**Third order of business:** Confirmation of appropriate BOR and Open Meetings notices.

Town Administrator Dan Green read the public notice into the record.

**Fourth order of business:** Verify that at least one BOR member has met the mandatory training requirements.

**Fifth order of business:** Verify that the Town has an ordinance for the confidentiality of income and expense information provide to the Assessor under state law (Wis. Stat. §70.47(7)(af)).

**Sixth order of business:** Adoption of policy regarding the procedures for waiver of BOR hearing requests. Motion by Steve to approve. Seconded by Joe. Motion passed 4-0.

**Seventh order of business:** Approval of Minutes from June 28, 2021

*Motion by Supervisor Michels to approve the minutes from the June 28, 2021, Board of Review meeting. Seconded by Supervisor Woelfle. Motion passed 4-0*

**Eighth order of business:** Assessor's Annual Assessment Report.

Gave the comparison of last years and this year's assessment. He reviewed the assessment ratio based on sales data. 244 residential sales give a ratio of 75.4%. The assessed value is 75% of the sale value. 70.5 of the statutes is 10 % or less once in a 4-year period. If outside of that, give you 4 years to fix it. Try to temper the value sales to the DOR as outliers, not worthy of using statistics. Information missing, or data is not correct, implying it was underassessed. On the lakes, you get extremely high prices beyond the norm. When assessor's build evaluation models, analyze the market based on experience. Lake property values do not have the same evaluation (deep frontage, lot shape, etc.). Will rebuild the model to today's trends and analyze that globally.

Reviewed the different revaluation options. Interior exterior, exterior only and market update.

Mr. Grotz showed a total assessed evaluation value of \$1,646,832,500.

**Ninth order of Business:** Receive the Assessment Roll and Sworn Affidavit of the Town Assessor.

*Motion by Woelfle to approve the assessment roll. Seconded by Michels. Motion passes 4-0.*

**Tenth order of Business:** Examination, correction of errors and certification of corrections if warranted and acceptance of the 2021 assessment roll following a determination that open book changes are included in the assessment roll presented.

**Eleventh order of Business:** Review notices of Intent to File Objection (if any). None

**Twelfth order of Business:** Hearings on Objections filed (if any). None

**Thirteenth order of Business:** Communications and any other business as authorized by law.

**Fourteenth order of Business:** Adjournment.

*Motion by Supervisor Michels to adjourn the June 20, 2022, Board of Review at 7:01 PM. Seconded by Supervisor Woelfle. Motion passed 4-0.*

Respectfully submitted:

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Dan Green, CMC/WCMC  
Administrator - Town Clerk/Treasurer