

**Town of Oulu  
Adjourn Board of Review  
Town Hall**

**July 18, 2019 ~ 3:00 p.m. – 6:02 p.m.**

The July 18, 2019 Adjourned Board of Review was called to order by Sandra Rantala, chairperson at 3:00 p.m. at the town hall. As per WI State Statutes, 70.47(4) a written notice was posted on the outer door of the town hall on July 10, 2019 stating the adjourned board of review will reconvene on July 18, 2019, 3:00 p.m. at the town hall.

Roll call:

Members present: Jonathan Hamilton, Klaus Nieder, Sandy Rantala, Diana Reijo, clerk, and assessors Robert & Perri Campbell.

Also, present, Janet Stolz, Copper Hills Hunting Preserve.

The purpose of this meeting was to hear the twelve objections filed by Janet Stolz, Copper Hills Hunting Preserve.

Hearings were held on the following parcels:

Objection Number	Property Address	Property Tax Key Number	Classification	Property Assessment
1	74180 Hoover Line Rd, Iron River, WI	26713	G5 Undeveloped G6 Productive Forest	10 acres \$2,500 30 acres \$37,500
2	74180 Hoover Line Rd, Iron River, WI	26716	G6 Productive Forest	40 acres \$46,800
3	74180 Hoover Line Rd, Iron River, WI	26701	G6 Productive Forest	35 acres \$37,300
4	74180 Hoover Line Rd, Iron River, WI	34280	G6 Productive Forest	10 acres \$9,300
5	74180 Hoover Line Rd, Iron River, WI	34850	G6 Productive Forest	10 acres \$8,600
6	74180 Hoover Line Rd, Iron River, WI	26708	G6 Productive Forest	40 acres \$37,000
7	74180 Hoover Line Rd, Iron River, WI	26709	G5 Undeveloped G6 Productive Forest	20 acres \$900 20 acres \$18,000
8	74180 Hoover Line Rd, Iron River, WI	26710	G5 Undeveloped G6 Productive Forest	31 acres \$9,300 9 acres \$5,400
9	74180 Hoover Line Rd, Iron River, WI	26715	G6 Productive Forest	40 acres \$46,800
10	74180 Hoover Line Rd, Iron River, WI	34851	G6 Productive Forest	10 acres \$48,600
11	74180 Hoover Line Rd, Iron River, WI	26700	G6 Productive Forest	40 acres \$24,000
12	74180 Hoover Line Rd, Iron River, WI	37342	G1 Residential G1 Residential  G5 Undeveloped G6 Productive Forest	2 acres \$2,000 Improvements \$102,100 19.5 acres \$4,900 18.5 acres \$11,700

The board of review determinations are as follows:

Objection 1: Tax property number: 26713

Motion by Hamilton, seconded by Nieder that tax property number 26713, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None.  
Motion carried by roll call vote.

Objection 2: Tax property number: 26716

Motion made by Nieder and seconded by Hamilton that, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None.  
Motion carried by roll call vote.

Objection 3: Tax property number: 26701

Motion by Hamilton, seconded by Nieder that tax property number 26701, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None.  
Motion carried by roll call vote.

Objection 4: Tax property number: 34280

Motion made by Nieder and seconded by Hamilton that tax property number 34280, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 5: Tax property number: 34850

Motion by Hamilton, seconded by Nieder that tax property number 34850, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 6: Tax property number: 26708

Motion made by Nieder and seconded by Hamilton that tax property number 26708, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 7: Tax property number: 26709

Motion by Hamilton, seconded by Nieder that tax property number 26709, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 8: Tax property number: 26710

Motion made by Nieder and seconded by Hamilton that tax property number 26710, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 9: Tax property number: 26715

Motion by Hamilton, seconded by Nieder that tax property number 26715, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 10: Tax property number: 34851

Motion made by Nieder and seconded by Hamilton that tax property number 34851, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 11: Tax property number: 26700

Motion by Hamilton, seconded by Nieder that tax property number 26700, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Objection 12: Tax property number: 37342

Motion made by Nieder and seconded by Hamilton that tax property number 37342, exercising its judgment and discretion, pursuant to Sec. 70.47(9)(a) of the Wis. Statutes the Board of Review, by majority and roll call vote hereby determines: that the Assessor's valuation is correct; that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual; that the taxpayer did not present sufficient evidence to rebut the presumption of correctness granted by the law to the Assessor; that the Assessor's valuation is reasonable in light of all the relevant evidence; and sustains the same valuation as set by the Assessor; (in certain cases), the Board of Review further finds that the taxpayer's testimony is insufficient to show that the assessment of comparable property in the municipality is not uniform and the municipality has demonstrated the uniformity of assessments.

Roll call vote: Yes: Hamilton, Nieder, Rantala, Reijo. No: None. Absent: None. Abstain: None. Motion carried by roll call vote.

Motion by Rantala, second by Hamilton to adjourn the board of review and reconvene on Monday, July 22, 2019, 7:00 a.m. at the Oulu Town Hall. Notice posted on outer door of the town hall.

Meeting adjourned at 6:02 p.m.

Diana Reijo, Clerk

APPROVED: