

**CITY OF GLENDALE
BOARD OF REVIEW**

**Meeting Notice and Agenda
City of Glendale
5909 N. Milwaukee River Parkway**

**Monday, August 13, 2018
4:00 PM – 6:00 PM**

- 1. Call to Order and Roll Call**
- 2. Adopt the policy on Waiver of BOR Hearing Requests**
- 3. Present status of the 2018 Assessment Roll**
- 4. Hear scheduled cases**
 - 4:30 PM Joseph and Debora Aizen**
 - 220 W. Birch Ave., Tax Key #197-8986-000**
 - 7307 N. Port Washington Rd., Unit 314, Tax Key #097-1086-000**
 - 7307 N. Port Washington Rd., Unit 207, Tax Key #097-1065-000**
- 5. Adjourn**

BOARD OF REVIEW

June 25, 2018

Pursuant to Section 70.47 of the Wisconsin Statutes and pursuant to notices posted and published, the Board of Review of the City of Glendale met in the Municipal Building, 5909 North Milwaukee River Parkway, on Monday, June 25, 2108 at 4:00 p.m.

The meeting was called to order by the City Clerk, Karen Couillard.

Roll Call: Present: Mayor Bryan Kennedy, John Gelhard, Steve Schmelzling, Jon Janowski, Christopher August, and City Clerk Karen Couillard constituting the Board of Review. Absent: James Daugherty and Gina Ziegelbauer.

Also present: City Assessor Addie Ebert; City Attorney John Fuchs and City Administrator Rachel Reiss.

Election of Chair and Vice Chair.

Mr. Jankowski nominated Mayor Bryan Kennedy as Chair. With no other nominations, motion was made by Mr. Jankowski, seconded by Mr. Gelhard, to close the nominations and to elect Mayor Bryan Kennedy as Chair. Ayes: Mr. Kennedy, Mr. Gelhard, Mr. Schmelzling, Mr. Janowski, Mr. August and Ms. Couillard. Noes: None. Absent: Mr. Daugherty and Ms. Ziegelbauer. Motion carried unanimously.

Board of Review Member Training Affidavit.

It was noted that members of the Board of Review have completed the member training as required by the Department of Revenue.

Assessment Roll.

The City Assessor stated that due to the assessment roll not being complete at this time, the required 2 hour meeting should be scheduled for a later date.

The Board discussed possible dates for the meeting. The Board determined that it will hold the meeting on the Monday, August 13, 2108 for at least two hours beginning at 4:00 p.m. Mr. Kennedy directed the City Clerk to send notice of the meeting date to the affected residents.

James Daugherty arrived at 4:10 p.m.

Adjournment.

Motion was made by Mr. Daugherty, seconded by Mr. Gelhard, to adjourn the Board of Review, until Monday August 13, 2018 at 4:00 p.m. Ayes: Mr. Kennedy, Mr. Gelhard, Mr. Schmelzling, Mr. Janowski, Mr. August and Ms. Couillard. Noes: None. Absent: Ms. Ziegelbauer. Motion carried unanimously and adjournment of the Board of Review was ordered at 4:10 p.m.

Karen L. Couillard, WCMC
City Clerk

Recorded: June 26, 2018



Glendale

RICH PAST.
BRIGHT FUTURE.

CITY OF GLENDALE
ADMINISTRATIVE OFFICES

5909 North Milwaukee River Parkway
Glendale, Wisconsin 53209-3815
(414) 228-1705
FAX (414) 228-1724

August 10, 2018

VIA U.S. Mail & Email: josephaizen@gmail.com

Joseph and Debora Aizen
3209 N. Shepard Ave.
Milwaukee, WI 53211

NOTICE OF HEARING DATE

Re: Objections to 2018 Real Estate Assessments
220 W. Birch Ave., Tax Key #197-8986-000
7307 N. Port Washington Rd., Unit 314, Tax Key #097-1086-000
7307 N. Port Washington Rd., Unit 207, Tax Key #097-1065-000

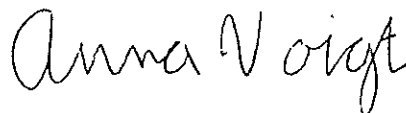
Dear Mr. & Mrs. Aizen:

You are hereby notified that your Objection to Real Property Assessment, for the above parcel, has been scheduled for hearing by the Board of Review. You have been scheduled to appear on Monday, August 13, 2018 at 4:30 p.m. in the City of Glendale Common Council Chambers, 5909 N. Milwaukee River Parkway, Glendale, Wisconsin. Please be prepared to present the evidence you have concerning your objections and the January 1, 2018 market value of the referenced properties.

In the event you choose not to appear at the Board of Review, please notify me of the cancellation in writing via the fax number shown above, or e-mail to a.voigt@glendale-wi.gov. Should you have any questions, kindly contact my office at (414) 228-1705.

Sincerely,

CITY OF GLENDALE



Anna Voigt
Deputy City Clerk/Treasurer

Good Afternoon,

My wife Deborah Aizen (formerly Schnoll) own 3 units / homes in the City of Glendale. 2 units are located in the North Port Village Condominium Association located at 7307 N. Port Washington Rd. The other is a single family home located at 220 W. Birch Ave.

Please find attached my appeals for the assessments for the 3 properties. The basis for the appeal is both on the purchase price of the property which were sold as for sale by owner - an indication of fair market value - as well as the attached comparable like sales of properties in the area or in the case of the 2 units in 7307 N. Port Washington, some in the same building.

As far as the two units in 7307 N. Port Washington Rd are concerned, several issues impact the overall value of the units. The first being that a single entity owns 10 units in the building which are being used for low income / disability rental housing. That is 22.5% of all units (43 units in total in the building). The second issue is that over 85% of the building are rental units and there is no restriction as to how many units can be rentals in the by-laws of the association. As a result of these two issues, the units are non-warrantable (not eligible to receive Fannie / Freddie financing by banks). As such, all sales in the building must be in the form of cash offers. No unit in the building since the units were turned over to the association has sold for anywhere close to the assessed value in the past 5-7 years.

7307 N. Port Washington Rd. Unit 207 Parcel#097-1065-000 - Recently purchased for \$38,000 on 10/31/17. Currently assessed in 2017 for \$88,000. (Please see attached offer to purchase and well as other 1 bed / 1 bath units that have sold recently). Issues listed above apply to this unit as well. I believe a fair assessed value for this unit is the purchase price for the sale of \$38,000.

7307 N. Port Washington Rd. Unit 314 Parcel #097-1086-000- Currently assessed for \$99,000. Only one 2 bed unit has sold in the past 3 years. This unit has 2 bathrooms. It sold for \$75,000 on 2/26/16. This is the only unit to be sold because of the restrictive cash offer nature of the building. This unit is 150 sf larger and has 2 bathrooms (our unit only has 1). Other 2 bedroom units in Glendale in the area, but not the same building have sold for \$56,000 (1/30/18 sale date) and another 2 bed unit sold for \$59,900 on 8/18/17 (these comparable units sales are attached). These units are larger and of similar quality / finishes. I believe fair assessed value for this unit is in the \$56,000 - \$60,000 range based on the conditions set forth above for sales in the building.

220 W. Birch Ave Parcel #197-8986-000 - Recently Purchased for \$155,000 on June 7, 2018- closing statement attached. Currently assessed for \$201,700 (I am not sure if this assessment went up in 2018, but indications from the previous owner are that it may have). I have also attached other comparable sales in the market. I believe the fair assessed value for this home is \$155,000 my purchase price for the home.

Please let me know if there is any additional information you may require. I'd be happy to assist in any way I can.

Best,

Joseph and Deborah Aizen (formerly Deborah Schnoll)

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (or changed assessment notice) Deborah Scholl (Aizen)				Agent name (if applicable)			
Owner mailing address 3209 N. Shepard Ave				Agent mailing address			
City Milwaukee	State WI	Zip 53211		City	State	Zip	
Owner phone (414) 324-4115		Email josephaizen@gmail.com		Owner phone () -		Email	

Section 2: Assessment Information and Opinion of Value			
Property address 7307 N. Port Washington Rd Unit 314		Legal description or parcel no. (on changed assessment notice) Parcel #097-1086-000	
City Glendale	State WI	Zip 53217	
Assessment shown on notice - Total \$99,000		Your opinion of assessed value - Total \$57,500	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) See Attached	Basis for your opinion of assessed value: (Attach additional sheets if needed) See Attached

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
Acquisition price \$ 118,900 Date 03-02-2007 (mm-dd-yyyy)	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, describe _____	
Date of changes (mm-dd-yyyy)	Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No
C. During the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, how long was the property listed (provide dates) (mm-dd-yyyy) to (mm-dd-yyyy)	
Asking price \$ _____	List all offers received _____
D. Was this property appraised within the last five years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, provide: Date (mm-dd-yyyy) Value _____ Purpose of appraisal _____	
If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____	
Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing 5 minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 6-21-2018
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Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Joseph and Deborah Aizen			Agent name (if applicable)				
Owner mailing address 3209 N. Shepard Ave			Agent mailing address				
City Milwaukee	State WI	Zip 53211	City	State	Zip		
Owner phone (414) 324 - 4115	Email josephaizen@gmail.com		Owner phone ()	Email			

Section 2: Assessment Information and Opinion of Value			
Property address 220 W. Birch Ave		Legal description or parcel no. (on changed assessment notice) Parcel #097-1086-000	
City Glendale	State WI	Zip 53217	
Assessment shown on notice - Total \$201,700		Your opinion of assessed value - Total \$155,000	

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) See Attached	Basis for your opinion of assessed value: (Attach additional sheets if needed) See Attached

Section 4: Other Property Information

- A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 155,000 Date 06 - 07 - 2018
(mm-dd-yyyy)
- B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - Value _____ Purpose of appraisal _____
(mm-dd-yyyy)
- If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
 Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 5 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) <u>6 - 21 - 18</u>
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Complete all sections:

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* If agent, submit written authorization (Form PA-105) with this form

Property owner name (on changed assessment notice) Joseph and Deborah Aizen			Agent name (if applicable)		
Owner mailing address 3209 N. Shepard Ave			Agent mailing address		
City Milwaukee	State WI	Zip 53211	City	State	Zip
Owner phone (414) 324 - 4115	Email josephaizen@gmail.com		Owner phone ()	Email	

Section 2: Assessment Information and Opinion of Value

Property address 7307 N. Port Washington Rd Unit 207			Legal description or parcel no. (on changed assessment notice) Parcel #097-1065-000		
City Glendale	State WI	Zip 53217			
Assessment shown on notice - Total \$88,000			Your opinion of assessed value - Total \$38000		

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
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Section 3: Reason for Objection and Basis of Estimate

Reason(s) for your objection: (Attach additional sheets if needed) See Attached	Basis for your opinion of assessed value: (Attach additional sheets if needed) See Attached
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Section 4: Other Property Information

- A. How was this property acquired: (check the box that applies) Purchase Trade Gift Inheritance
 Acquisition price \$ 38,000 Date 10 - 31 - 2017 (mm-dd-yyyy)
- B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? Yes No
 If Yes, describe _____
 Date of changes - - - - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No (mm-dd-yyyy)
- C. During the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - - - - to - - - - -
 Asking price \$ _____ List all offers received _____ (mm-dd-yyyy) (mm-dd-yyyy)
- D. Was this property appraised within the last five years? Yes No
 If Yes, provide: Date - - - - - Value _____ Purpose of appraisal _____ (mm-dd-yyyy)
- If this property had more than one appraisal, provide the requested information for each appraisal. _____

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Property Owner or Agent signature 	Date (mm-dd-yyyy) 6 - 21 - 18
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