

**TOWN OF AURORA**  
Minutes of BOARD OF REVIEW  
Thursday, May 9, 2024

The Aurora Town Board met at the town hall on Thursday, May 9, 2024, at 5:00 p.m. to convene the first meeting of the 2024 Board of Review (BOR). Officers present were Chairman C.J. Young, Supervisor Jeff Toll, Supervisor Andy Przybyl, Treasurer Melissa Zamzow, and Clerk Ann Mosling. Zackery Zacharias, assessor, was the representative from Action Appraisers. Town of Aurora resident Thomas Mosling was also present.

The Agenda for the BOR was posted by the Clerk on Tuesday, May 7th at these locations: 1) Town of Aurora website ([www.townaurora.com](http://www.townaurora.com)), 2) Town Hall board, and 3) Town board located at Midway Gas and Oil.

Andy made a motion, seconded by Ann, to nominate CJ to be the BOR Chairperson. Motion carried.

CJ made a motion, seconded by Ann, to nominate Andy to be the BOR Vice-Chairperson. Motion carried.

Andy and Missy verified they have both completed the mandatory BOR training by taking the video training class; Andy on May 7, 2024 and has provided his required class quiz, and Missy on May 3, 2024, will provide a copy of her class quiz. Ann will need to file affidavits online with DOR.

Ann presented ordinances and policies that are recommended by Wisconsin Towns Association Board of Review Training:

1. **VERIFIED ORDINANCE #2-2023 IS IN EFFECT: CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS**
2. **ORDINANCE #1-2024 ORDINANCE TO APPOINT ALTERNATE MEMBERS TO THE BOARD OF REVIEW**  
The minimum number of BOR members required is 3, and we have 5 trained members available. This ordinance has been drafted to designate Melissa Zamzow and Ann Mosling to be alternate BOR members effective for the 2024 BOR and succeeding years until such appointments are rescinded, as is required by State law. **Andy made a motion, seconded by CJ, to approve this ordinance. Motion carried.**
3. **PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**  
CJ stated that because Open Book is no longer done in-person on a Saturday but rather over the phone on a weekday, that someone may skip Open Book and come directly to BOR. Therefore, he thinks it is important that a resident should appear in person to bring their objection before the BOR. **After discussion, the BOR agreed to reject this ordinance.**
4. **VERIFIED POLICY 2-2023 IS IN EFFECT: PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

Ann received the Assessment Roll for the Town of Aurora from the assessor, and signed a receipt.

Zackery Zacharias, Action Appraisers, presented the Assessment Roll. Zack provided an oral summary of the Annual Assessment. There is a total of 21,493.521 acres of real estate general property in the Town of Aurora, with an assessed value of \$103,178,300. There is also a total of 173.0 acres of woodland, with an assessed value of \$375,300, which remains unchanged from last year. There were five residents who brought objections brought to Open Book: Patsy Myers' daughter, Brenda Nowakowski, Terry Paulsen, Josh & Carissa Beck, and Bob Pribnow. The ratio of sales to assessment for the Town of Aurora went down another 10% and is currently rated 71.94%. The value of ag land is almost \$300 an acre, which is 3% higher than a year ago. The sales market for property remains strong in the Town of Aurora when there is property available. During on-site evaluation for assessment, the assessor is often unable to access the interior of property structures, and therefore is asking for building plans to determine size and structure. A full revaluation of property value may be required in 2025.

Action Appraisers will provide a property assessment quote by October to be used for budgeting for next year's taxes.

The BOR examined and had discussion about the Assessment Roll. No errors were found upon examination.

There were no "Notices of Intent to File Objection" filed with the Clerk to be reviewed, and no taxpayers were present to bring objection in-person to the BOR.

The 2024 BOR was adjourned at 7:00 p.m.

Ann Mosling, Clerk