

**TOWN OF AURORA**  
Minutes of BOARD OF REVIEW  
Thursday, May 11, 2023

The Aurora Town Board met at the town hall on Thursday, May 11, 2023, at 4:59 p.m. to convene the 2023 Board of Review (BOR). Officers present were Chairman C.J. Young, Supervisor Jeff Toll, Supervisor Andy Przybyl, 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 9th 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.

CJ nominated Ann Mosling to be the Chairperson. Andy made a second. Motion carried. However, Ann was unable to conduct the meeting, and CJ stepped in as Chairperson.

Jeff nominated Andy to be the Vice-Chairperson. CJ made a second. Motion carried.

Ann verified she has completed the mandatory BOR training by taking an online class, May 1, 2023, and has filed her affidavit with the DOR. A new change for 2023 now requires only one BOR member to be trained each year. All the other BOR members received training last year, so all BOR members have been certified.

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

**1. CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS**

This ordinance is required by State law. ***CJ made a motion to approve this ordinance. Andy seconded. Motion carried.***

**2. APPOINT ALTERNATE MEMBERS TO THE BOARD OF REVIEW**

Ann stated that this ordinance may not be needed. The minimum number of BOR members required is 3, and we have 5 trained members available. No one has appeared before the BOR this year with an objection. *No action taken.*

**3. PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS**

CJ stated that he thinks it is important to appear before the BOR in person with an objection. Andy 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. ***After discussion, Andy made a motion to reject this procedure. CJ seconded. Motion carried.***

**4. PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**

***CJ made a motion to approve this ordinance. Andy seconded. Motion carried.***

Zackery Zacharias, Action Appraisers, presented the Assessment Roll. Zack provided an oral summary of the Annual Assessment. There is a total of 21,492.92 acres of real estate general property in the Town of Aurora, with an assessed value of \$102,341,300, and a fair market value of \$111,729,900. There is also a total of 173.0 acres of woodland, with an assessed value of \$375,300. There were three objections brought to Open Book, and the assessments for two of those objections were adjusted. The assessment for Tammy Domke was changed, and a new personal property assessment for Winegate Barraclough was added to the assessment roll. The ratio of sales to assessment for the Town of Aurora went down 7% and is currently rated 81% (the rating last year was 88%). 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 is tentatively scheduled for 2025.

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

Ann received the Assessment Roll from the assessor, and signed a receipt.

The BOR examined the Assessment Roll, and verified that it contained two updates made by the Assessor during Open Book. 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 2023 BOR was adjourned at 7:02 p.m.

Ann Mosling, Clerk