

TOWN OF SILVER CREEK  
BOARD OF EQUALIZATION  
MAY 9, 2017

The Board of Equalization for the Town of Silver Creek was held on Tuesday, May 9, 2017 at the Supervisors Meeting Room in the Town Garage. Present were Supervisors – Larry Guentzel, Mike Hoops, Denny Moen; Clerk – Wendy Langanki; Lake County Assessor's Office – Gregg Swartwoudt, Matt Miller, and Noah Mittlefehldt.

Chairman Guentzel called the meeting to order 1:00 p.m. Guentzel stated this was the Board's meeting and all questions should be addressed to the Town Board. If property owners are not satisfied with the Town Board decision(s) today, then they may appear before the Lake County Board of Appeal and Equalization which will be held on Monday, June 19, 2017 at 5:00 p.m. at the Lake County Court House.

County Assessor Gregg Swartwoudt spoke regarding Township changes in valuations. He stated that land was decreased by 20% while buildings were increased by 8% to equalize values.

**The following individuals appeared before the board:**

1. Erv Johnson – 29-5509-13260. Johnson questioned the high taxes on his property. Board explained that this meeting only deals with valuations. Johnson's property values have decreased from 2016 to 2017. Motion by Hoops, second Guentzel to leave the value as set by the Assessor. Carried unanimously.
2. Denise Bohrer and Mable Tarlton (Northwoods Pioneer Crafts) – 29-5409-32132. Questioned value based on other local sales, the fact that they have not been able to sell their property for an amount less than the EMV, poor visibility from the highway, and lack of parking lot expansion options due to land issues. Miller presented his recommendation of reducing the building value by \$51,200 – bringing total EMV from \$224,300 to \$173,123 - for the property. He stated the land concerns are a legitimate argument. Miller would like to conduct a site visit for further evaluation of this parcel. Motion by Hoops, second Guentzel to leave the current proposed value at \$173,123 and have representatives work with Miller for further valuation adjustment which can be acted on at the County Board of Equalization. Carried unanimously.
3. John Christensen – spoke informationally and also asked the Board to reconsider his 2016 valuation. Even if all the necessary steps had been taken along the way, the time expired April 30<sup>th</sup> where 2016 valuations can be changed. Hoops explained that the Board is unable to go back and make changes to 2016 assessments.

**The following are additional recommendations by Miller in response to contacts and correspondence received in the Assessor's office:**

1. Rich Sve – 29-5409-12190. Decrease value by \$16,600 due to depth adjustment to the lot for odd shape.
2. Dennis Skapyak – 29-5310-06520. Decrease value by \$19,400 due to reduction to base grade for manufactured home.
3. Judith Wick -29-5410-21730. Decrease value by \$16,000 due to personal property incorrectly assessed to real estate.
4. Scott Seagren – 29-5510-31580. Decrease value by \$38,000 due to buildings removed.
5. Kyle & Mary Ann Nelson – 29-5409-28615. Increase value by \$156,900 due to missed construction due to missed permit.
6. Lessard Estate – 29-5310-29010. Decrease value by \$77,600 due to road & utility easement.

**The following was in response to correspondence received by the Town Clerk:**

1. Robert & Virginia VanGuilder – 29-5709-09610. Questioned land value based on lowering of lake, and limited road access. Miller stated the Assessor's office mapping also needed to be corrected for this parcel. Miller stated he would like to conduct a site visit to review this property and recommended no change today. Motion by Hoops, second Moen to leave the value as set by the

Assessor at this time, allowing time for a property visit, and holding their right to come before the County Board of Equalization. Carried unanimously.

Motion made by Hoops, second Moen, to accept the assessment as presented with all changes as discussed today. Motion carried unanimously.

There being no further business, meeting adjourned at 2:00 p.m. upon motion by Moen, second Hoops. Motion carried unanimously.

Respectfully submitted,  
Wendy Langanki, Clerk