

Gary Wickert asked Assessor Grota if he knew how many landlocked parcels there are in the Town. Assessor Grota noted not many, but likely several, many of which probably have recorded access. He was surprised by the fact that the property in question did not have recorded access seeing the Behrens family owned the surrounding property in the past. He explained that recorded access to a property is important when considering assessment as that determines what the use can be.

The Board discussed Mr. Neu's supporting evidence he submitted including his objection form, open book letter from 2018 that resulted in Grota Appraisals reducing the assessment from \$96,000 down to \$76,500, a land appraisal report, and his sheet showing how he calculated his proposed assessment amount of \$56,800. The Board noted that there is development potential should Mr. Neu identify a buildable area and obtain necessary permits for the construction of a home on the parcel. That, combined with the fact that an easement could be granted to the parcel from an adjacent property owner or the Court system meant that the property could have significantly more value in the future. Tom Esser noted that despite those facts, however, the Board must consider the current situation, which demonstrates a landlocked parcel lacking access with no identified buildable area.

With no other comment, Chairman Salvaggio then closed the hearing.

The Board then deliberated. Following deliberation, Gary Wickert moved to adjust the assessment for the property with tax key #03-005-13-002.00 to \$56,800 based on the facts discussed. Tom Esser seconded, and the motion passed unanimously on a roll call vote. Mr. Grota noted his office would generate a Board of Review notice to be mailed out the following day.

With no other objections to be heard, the Board of Review then went into recess.

6. ADJOURNMENT:

At 8:00 p.m. Gary Wickert moved to adjourn the 2018 Board of Review. Thomas Esser seconded and the motion passed unanimously.

Respectfully submitted,

Eric Ryer
Asst. Administrator/Clerk