



**Board of Trustees**

**Meeting Minutes**

**Date:** June 16, 2021, 6:00 p.m.  
**Location:** Ridgeway Community Center  
Room 101/102  
208 Jarvis Street  
Ridgeway, WI 53582

**Members Present:** M Casper, MK Baum, R Nevins, J Garner, R Short, K Venden

**Members Absent:** S Vosberg

**Staff Present:** L Gardiner, H Roessler

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1. Meeting Opening

1.a Call to Order and Roll Call

Meeting called to order by Chair Baum at 6:26 pm.

Roll call is listed above.

2. Agenda

2.a Minutes to be Adopted from the May 25, 2021 Board of Review Meeting

Motion by K Venden

Seconded by R Short

to adopt the minutes from May 25, 2021 Board of Review.

2.b Appearances and Sworn Testimony by Any Property Owners and/or their Representatives Who Have Filed a Written Objection Form for their 2021 Assessment:

Chair Baum verified that a tape recorder was present for the proceeding.

Roessler indicated that an objection was received by Josh Diederich, 109 Cardinal Way,

Roessler indicated that the land value was \$30,600. Roessler indicated that the improvements value was \$218,400.

Roessler swore in Josh Diederich and Linda Gardiner.

Chair Baum outlined the process that the Board of Review would enter into to conduct the proceeding according to state statutes and informed Josh Diederich that the burden of proof was on him as a taxpayer to prove that the assessor's assessment was incorrect.

Josh Diederich, 109 Cardinal Way, Ridgeway, WI 53582 indicated that his opinion of his property's assessed value was \$220,000.

Roessler read the Objection to Real Property Assessment submitted by Josh Diederich for the record.

J Diederich, indicated that he purchased his home based off a walk-through at 226 Cretney Street, Ridgeway, built by the same builder, Todd Seiler. This home was assessed \$26,000 less than the property he built at 109 Cardinal Way. Josh referenced correspondence with Linda Gardiner in 2020 which builder Todd Seiler, was copied on. Josh referenced Todd Seiler's comments regarding the two properties.

J Diederich presented other comparable properties in Ridgeway including:

- 214 Grove Street, sold in November 2020, sold at \$265,000 (per redfin) and valued at \$221,500.
- 224 Grove Street, sold for \$270,000 in August 2019 valued at \$217,500.
- 4040 Twin Court, sold for \$339,900 in July 2020, assessed at \$252,800.

J Diederich submitted Exhibit 1 through 11. Roessler made copies for the Board of Review members to review regarding the comparable properties Diederich presented. J Diederich furthered his testimony with exhibits available to Board members and discussed the property at 226 Cretney. Diederich had a

conversation with a gentleman at Gardiner Appraisal. and the gentleman indicated that traffic was cited for a reason why the assessment on the land value was lowered, which is why J Diederich testified that construction was also an issue for his property which is less than a half mile away and compared the distances to 18/151 of both 109 Cardinal Way and 226 Cretney Street.

L Gardiner asked J Diederich if it was a full arm's length sale. J Diederich indicated that to his knowledge it was. L Gardiner asked follow up questions regarding J Diederich's purchase of 109 Cardinal Way.

Linda Gardiner submitted Exhibit 1 to testify to her education and qualifications as an expert witness. Gardiner Appraisal is the assessor for 12 municipalities in Iowa County, and has been the village assessor since the 1980s.

L Gardiner submitted Exhibit 2, a letter addressed to Joshua Diederich, regarding his appointment with the assessor for his property. There was no one home at the time of the appointment. L Gardiner indicated that she then took information from the Building Permit. Exhibit 3 was submitted as the assessment scorecard for the property at 109 Cardinal Way. L Gardiner submitted Exhibit 4, State ex rel. Markarian v. City of Cudahy, that indicates the hierarchy of value determination and presented that the purchase price is determined to be the best indicator of property value.

Gardiner cited the exhibits and based off Diederich's purchase price on 11-25-19, and an 8% increase in value for 2020, would leave the property valued at \$304,527.60. Adjusting for the level of assessment in the village it would mean that J Diederich's assessment should be \$258,848.46.

Gardiner testified and presented different comparable properties and referenced that these assessments were comparable to the \$249,000 his property is actually assessed at. L Gardiner submitted Exhibit 6, an aerial view of the 226 Cretney Street property, indicating that 226 Cretney St is 420' from the highway (closer than the 109 Cardinal Way property), had an uneven lot with a ditch line of undevelopable area which is not present at the Cardinal Way lot which is level. The Cretney lot sold for \$23,000 and the Cardinal Way lot sold for \$30,000. Upon assessor review of the appraisal Gardiner indicated that the patio and gas fireplace on 109 Cardinal Way were not accounted for in this year's assessment and that would increase the value of the Cardinal Way property. Gardiner also indicated a walk out basement does not affect value until it is finished. The walk out door without a finished space does not affect value until the space is finished then it is assessed at a higher rate due to the walk out

basement. Neither property's basement is finished at this time to the assessor's knowledge.

L Gardiner submitted Exhibit 7, 2021 Sales Comparison Chart for the subject property of 109 Cardinal Way and reviewed the comparable data including 224 Cretney Street.

Diederich asked L Gardiner if Gardiner Appraisal did the if they had measured. L Gardiner confirmed the company had but since no one was present the appraiser was not able to measure the property. J Diederich asked what the building permit indicated for square footage and L G Gardiner indicated the permit did not have square footage.

J Diederich asked regarding the traffic, and if there was a cutoff for the noise factor from the highway. L Gardiner indicated that if you are less than 500 feet away it is a more considerable factor.

J Diederich asked about the change in assessment on Cretney Street and L Gardiner indicated it was a data entry error adjustment that did not affect the overall assessment. Changes in assessments are made for accuracy and if building permits were issued, Gardiner noted.

Both parties summarized their testimonies.

Chair Baum closed testimony in this case at 8:07 pm.

2.c Discussion/Decision on Objections Filed by Property Owner(s)

The Board of Review determined that:

- An arm's length sale occurred at 109 Cardinal Way that was representative of market value
- The sale price of 109 Cardinal Way was \$281,970

The testimony was reviewed and 101 Cardinal Way, and 105 Cardinal Way, are the properties indicated as cited comparables for BOR members used to determine their basis of value. Other factors were temporary traffic concerns, and the appraisal for financing.

2.d Discussion/Decision on 2021 Assessment Roll for Village of Ridgeway, Iowa County

Motion by M Casper  
Seconded by R Nevins

that the Assessor's valuation is correct; and that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual.

For (6): M Casper, MK Baum, R Nevins, J Garner, R Short, K Venden

Motion carried. (6 to 0)

3. Adjournment

Motion by R Nevins  
Seconded by J Garner

to adjourn at 8:35pm.

Motion carried.