

**MINUTES | Monday, June 16th, 2025 | 5:00 PM - 7:00 PM**  
**2025 Board of Review (BOR) Reconvened on ZOOM**



1. Call to Reconvene 2025 Board of Review first meeting: Chairman Schall called to reconvene the 2025 Board of Review first meeting on Zoom at 5:00 PM.
2. Roll Call: President & Chairman Mark Schall , Public Works Trustee #1 Paul Schroeder, Water & Wastewater Trustee #2 Rick Cermak, Treasurer Robert O'Brien, Clerk Dori Panthofer, Assessor Jim Henke, Vice-Chair and Constable Trustee #3 Rocco Castellano
3. The Clerk verifies a recording device is working. So verified.
4. Approval of the May 12th, 2025 BOR Minutes Motion to approve the minutes as written made by Trustee Cermak and seconded by Vice Chair/Constable Castellano.  
Roll call vote: Chairmay Schall: YEA; Trustee Schroeder: YEA; Trustee Cermak: YEA; Vice Chair Castellao: YEA. Motion carried.
5. Verify that the Village has an ordinance for confidentiality of income and expense information provided to the Assessor under state law (Wis. Stat. § 70.47(7)(af). Clerk Panthofer so verified; refer to VNB Book of Ordinances Chapter 2.10(4)(d)
6. Review of new laws, if any. Not applicable, there are no new laws.
7. Adoption of amendment to policy regarding the procedure for sworn telephone testimony and sworn written testimony. Motion to adopt that testimony may only be made in person made by Trustee Schroeder and seconded by Constable Castellano.  
Roll call vote: Chairmay Schall: YEA; Trustee Schreder: YEA; Trustee Cermak: YEA; Vice Chair Castellao: YEA. Motion carried.
8. Adoption of policy regarding the procedure for waiver of BOR hearing requests. This is not applicable for the 2025 Board of Review because no hearings are scheduled.  
Assessor Henke referenced the Village of North Bay Calendar 2025 Assessment summary distributed with the meeting packet.
  - Market revaluation notices were mailed in early May.
  - Open Book Review sessions were completed with seven property owners to address concerns, all of which were resolved without the submission of a formal objection.
  - The Assessor Henke will coordinate filing the 2025 Statement of Assessment (SOA) on the Wisconsin Department of Revenue website with Clerk Panthofer.
  - Total valuation increased 12.7%; North Bay is expected to be in compliance.
  - The Wisconsin Department of Revenue will finalize Equalized Values by August 15th, 2025.
  - Assessor Henke announced his resignation effective July 1st, 2025.
  - Assessor Henke recommends considering Dan McHugh, Affiliated Appraisal LLC, as his successor, with a target appointment date of October 1st, 2025, in time for 2025 budget preparations. Mr. McHugh typically completes annual market adjustments. Affiliated Appraisal uses the same software that will facilitate the transition.
9. Receipt of the assessment roll by the Clerk from the Assessor. Clerk Panthofer verified receipt.
10. Receive the Assessment Roll and sworn statements from the Clerk. Clerk Panthofer verified receipt.

11. Review the Assessment Roll and perform statutory duties.
  - a. Examine the roll. Assessor Henke so verified.
  - b. Correct descriptions or calculation errors. Assessor Henke verified there were no errors.
  - c. Add omitted property. Assessor Henke verified there were no omissions.
  - d. Eliminate double assessed property: Assessor Henke verified there are no double assessments.
12. Discussion/Action - Certify all corrections of errors under state law (Wis. Stat. § 70.43). Assessor Henke confirmed there were no corrections or errors.
13. Discussion/Action - Verify with the Assessor that open book changes are included in the assessment roll. So verified by Assessor Henke.
14. Allow taxpayers to examine assessment data. The assessment data is available for review at Village Hall by appointment.
15. During the first two hours, consideration of:
  - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause. Not applicable, no objections were filed.
  - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court. Not applicable, no objections were filed.
  - c. Requests to testify by telephone or submit a sworn written statement. None received.
  - d. Subpoena requests. None received.
  - e. Act on any other legally allowed or required BOR matters. No other actions were required.
16. Review of Notices of Intents to File Objection - None filed by the 5PM filing deadline on Friday, June 14th, 2024. Clerk Panthofer confirmed no objections were filed.
17. Proceed to hear objections, if any and if property notice/waivers given, unless scheduled for another date. Not applicable, no objections were filed.
18. Consider/act on scheduling additional BOR Date(s). Additional BOR dates were not required.
19. Adjourn (to future date if necessary). Not applicable.
20. Motion to adjourn the 2025 Board of Review made by Trustee Schroeder and seconded by Constable Castellano.

Roll call vote: Chairmay Schall: YEA; Trustee Schreder: YEA; Trustee Cermak: YEA; Vice Chair Castellao: YEA. The 2025 BOR adjourned at 7:00 PM.