



**CITY OF CEDARBURG
A MEETING OF THE BOARD OF REVIEW
TUESDAY, JUNE 9, 2026 – 6:00 PM**

A meeting of the Board of Review, City of Cedarburg, Wisconsin, will be held on Tuesday, June 9, 2026 at 6:00 PM. This meeting will be held in-person at City Hall, W63 N645 Washington Avenue, Cedarburg, WI., on the second floor, Council Chambers.

AGENDA

1. CALL TO ORDER
 - A. Eric Hofhine
2. ROLL CALL
 - A. Present - Eric Hofhine, Mary-Kay Bourbulas, Doug Yip, Tim Voeller
3. STATEMENT OF PUBLIC NOTICE
4. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON
5. REVIEW AND CERTIFY CODE OF ETHICS
6. APPROVAL OF MINUTES
 - A. Approval of June 3, 2025 and June 18, 2025 minutes.
7. VERIFY THAT A MEMBER OR MEMBERS HAVE MET THE MANDATORY TRAINING REQUIREMENTS
8. VERIFY THAT THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW SEC.70.47(7)(AF)
9. REVIEW OF ANY NEW LAWS
10. FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESOR'S OFFICE
11. RECEIPT OF THE ASSESSMENT ROLL BY CLERK FROM THE ASSESSOR
12. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CITY CLERK
13. REVIEW OF THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:
 - A. Examine the Assessment Roll, Correct description or calculation errors, Add omitted property, and Eliminate double-assessed property

14. DISCUSSION/ACTION - CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW (SEC. 70.43, WIS STATS)
15. DISCUSSION/ACTION - CERTIFY OMISSIONS UNDER STATE LAW (SEC. 70.44)
16. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL
17. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA
18. CONSIDERATION OF:
 - A.
 - Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - Requests for waiver of the Board of Review hearing, allowing the property owner an appeal directly to the circuit court,
 - Requests to testify by telephone or submit a sworn written statement,
 - Subpoena requests, and
 - Act on any other legally allowed/required Board of Review matters
19. REVIEW NOTICES OF INTENT TO FILE OBJECTIONS
20. ESTABLISH PROCEDURES FOR HEARING OBJECTIONS
21. CONFIRM SCHEDULE FOR HEARING OBJECTIONS
22. HEARINGS AND ACTION TO BE TAKEN ON PROPERTY OWNER'S OBJECTIONS TO ASSESSMENTS
23. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S) IF NECESSARY
24. ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities. Please contact the City Clerk's office at (262) 375-7606, e-mail: cityhall@cityofcedarburg.wi.gov

**CITY OF CEDARBURG
BOARD OF REVIEW
MINUTES
JUNE 03, 2025**

**BOR20250603-1
UNAPPROVED**

A meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Tuesday, June 3, 2025 via the Zoom app. Chairperson Eric Hofhine called the meeting to order at 1:00 p.m.

ROLL CALL: Present – Eric Hofhine, Tim Voeller, Robert Carroll, Mary Kay Bourbulas, Daniel Salzman

 Absent - Douglas Yip

 Also Present - City Clerk Tracie Sette

STATEMENT OF PUBLIC NOTICE

City Clerk Sette acknowledged that the Board of Review agenda was posted and distributed in compliance with the Wisconsin Open Meetings Law.

OVERVIEW OF BOARD OF REVIEW PROCESS

Clerk Sette explained that Open Book took place on Wednesday, May 21, 2025. The required 2-hour Board of Review meeting will be held on Wednesday, June 18, 2025 at 6:00 p.m. The meeting today satisfied WI State Statute 70.47(1) which states the BOR will meet anytime during a 45-day period beginning on the 4th Monday of April.

ADJOURN TO JUNE 18, 2025 AT 6:00 P.M. FOR HEARING TESTIMONY BEFORE THE BOARD OF REVIEW

The City of Cedarburg Board of Review did not hear testimony from property owners objecting to their assessments at this Board of Review meeting. The assessment roll is not yet available from Catalis.

Motion made by Tim Voeller, seconded by Robert Carroll, at 1:10 p.m., to adjourn the Board of Review until June 18, 2025, at 6:00 p.m. at which time objections from property owners will be heard. Motion carried without a negative vote with Douglas Yip absent.

Tracie Sette
City Clerk

**CITY OF CEDARBURG
BOARD OF REVIEW MEETING
JUNE 18, 2025**

A meeting of the Board of Review, City of Cedarburg, Wisconsin, was held on Wednesday, June 18, 2025, at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers and online utilizing the Zoom app. Chairperson Eric Hofhine called the meeting to order at 6:03 p.m.

ROLL CALL: Members Present – Eric Hofhine, Mary Kay Bourbulas, Robert Carroll arrived 6:06 p.m., Douglas Yip (Zoom), and Timothy Voeller (alt)

Members absent – Daniel Salzman

Also Present – Catalis Appraisers Perry Nell, Ray Koscak, and City Clerk Tracie Sette

STATEMENT OF PUBLIC NOTICE

City Clerk Sette acknowledged that the Board of Review agenda was posted and distributed in compliance with the Wisconsin Open Meetings Law. The Notice of Open Book and Board of Review meeting was posted at City Hall and on the City’s website in accordance with WI State Statute §70.47. The Assessor was present during the open book session held May 21, 2025.

ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

A motion was made by Mary Kay Bourbulas, seconded by Tim Voeller, to nominate Eric Hofhine as Chairperson. Mr. Hofhine accepted the nomination. Motion carried without a negative vote with Daniel Salzman absent.

A motion was made by Mary Kay Bourbulas, seconded by Eric Hofhine, to nominate Douglas Yip as Vice Chairperson. Mr. Yip accepted the nomination. Motion carried without a negative vote with Daniel Salzman absent.

REVIEW AND CERTIFY CODE OF ETHICS

The Board acknowledged they received, reviewed, and fully understood the Code of Ethics.

VERIFY MEMBER(S) HAS MET MANDATORY TRAINING REQUIREMENTS

City Clerk Sette verified that Mary Kay Bourbulas and Eric Hofhine viewed the video program entitled “Board of Review Training 2023” before the Board of Review meeting on June 18, 2025. The Wisconsin Department of Revenue allowed the 2023 training videos to count towards the 2025 training requirements. The training is valid for one year.

VERIFY THE CITY HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR

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JUNE 18, 2025**

Sec 2-3-9 of the Code of Ordinances provides for the confidentiality of income and expense information provided to the assessor under State law Sec. 70-47(7)(af)

REVIEW OF NEW LAWS

Catalis Appraiser Ray Koscak explained there were no new laws to review.

FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR'S OFFICE

A preliminary copy of the annual assessment report was presented by Catalis Appraiser Ray Koscak. The finalized report will be mailed to the Department of Revenue within 30 days after final adjournment of the Board of Review.

RECEIPT OF ASSESSMENT ROLL BY THE CLERK FROM THE ASSESSOR

City Clerk Sette received the emailed copy of the assessment roll from the Assessor's office and signed the affidavit.

RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CITY CLERK

The Board of Review received the assessment roll and sworn statement from the City Clerk.

REVIEW OF ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES

The Board of Review examined the assessment roll. There were no omitted properties or double assessed properties to review.

DISCUSS/ACTION – CERTIFY ALL CORRECTIONS OF ERROR UNDER STATE LAW/DISCUSSION/ACTION – VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

The Board verified there were no corrections of error and any open book changes were included in the assessment roll.

ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

The assessment roll was made available for taxpayers to review. No taxpayers were present.

CONSIDERATION OF WAIVERS/REQUESTS:

- No requests to waive the 48-hour notice of intent to file an objection were received.
- No requests for waiver of the Board of Review hearing allowing the property owner an appeal directly to circuit court were received.

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- No requests to testify by telephone or submit sworn written statements were received.
- There were no subpoena requests.

REVIEW NOTICES OF INTENT TO FILE OBJECTION

There was one notice of intent received to file an objection.

ESTABLISH PROCEDURES FOR HEARING OBJECTIONS

It was the consensus of the Board to hear any objection filed, deliberate after any hearing testimony, and decide the case.

CONFIRM SCHEDULE FOR HEARING OBJECTIONS

There was one objection received, and the Board confirmed the hearing will take place at this Board of Review meeting.

HEARINGS AND ACTION TO BE TAKEN ON PROPERTY OWNER'S OBJECTIONS TO ASSESSMENTS

All parties testifying were sworn in by City Clerk Tracie Sette. Chairperson Eric Hofhine opened the hearing for property owner S. Duane Stroebel for the objection filed for property located at W61N488 Washington Avenue, Cedarburg. Mr. Stroebel explained his reasoning for a lower assessed value. The Commercial Assessor explained why the assessed value is correct. The Board deliberated and found that the sale of the property did not meet the Wisconsin Department of Revenue's definition of an arm's length sale as there was a lack of marketing of the property. It was the assessor's opinion this was a quick sale at a reduced price. In addition, the new assessed revalue was assigned in 2022 with no issues until recently. Each party made a closing statement.

A motion was made by Douglas Yip, seconded by Robert Carroll, to uphold the assessed valuation of \$581,000.00. Motion carried without a negative vote with Daniel Salzman absent.

CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATES IF NECESSARY

It was not necessary to schedule additional Board of Review dates for 2025.

ADJOURNMENT

Motion made by Mary Kay Bourbulas, seconded by Douglas Yip, to adjourn the meeting at 8:03 p.m. after having performed all statutory duties and completing all work that came before the Board. Motion carried without a negative vote with Daniel Salzman absent.

Tracie Sette

**CITY OF CEDARBURG
BOARD OF REVIEW MEETING
JUNE 18, 2025**

City Clerk