



**CITY OF CEDARBURG
Board of Review
June 9, 2026
Minutes**

1. CALL TO ORDER

Chairperson Eric Hofhine called the meeting to order at 6:00 p.m.

2. ROLL CALL

Present: Eric Hofhine, Mary-Kay Bourbulas, Doug Yip, Tim Voeller

Also present: City Clerk Jessica Campolo, Assessor Ray Koscak

3. STATEMENT OF PUBLIC NOTICE

City Clerk Campolo verified that notice of this meeting was provided to the public by posting in accordance with the Wisconsin Open Meetings Law.

4. ELECTION OF CHAIRPERSON AND VICE-CHAIRPERSON

A motion was made by Mary-Kay Bourbulas, seconded by Tim Voeller, to nominate Eric Hofhine as Chairperson. The motion carried unanimously.

A motion was made by Mary-Kay Bourbulas, seconded by Eric Hofhine, to nominate Doug Yip as Vice-Chairperson. The motion carried unanimously.

5. REVIEW AND CERTIFY CODE OF ETHICS

Board members confirmed that they received the City's Code of Ethics and will abide by it.

6. APPROVAL OF MINUTES

A motion was made by Doug Yip, seconded by Tim Voeller, to approve the June 3, 2025 and June 18, 2025 Board of Review minutes.

7. VERIFY THAT A MEMBER OR MEMBERS HAVE MET THE MANDATORY TRAINING REQUIREMENTS

City Clerk Campolo verified that Eric Hofhine met the mandatory training requirements and record of this was filed with the Department of Revenue.

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)

City Clerk Campolo verified this by providing Board members with a copy of Section 2-3-9 from the City's Code of Ordinances.

9. REVIEW OF ANY NEW LAWS

Assessor Koscak informed the Board there were no new laws to review.

10. FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESOR'S OFFICE

Assessor Koscak gave an overview. He shared that 2022 was the last revaluation year, and is anticipating a revaluation in 2027. He shared that 213 real estate notices were sent in April 2026, and Open Book was held on May 13, 2026. He spoke to eight people following the mailing of the notices. The 2026 total increase of net new construction was \$17,924,800.

11. RECEIPT OF THE ASSESSMENT ROLL BY CLERK FROM THE ASSESSOR

Clerk Campolo verified that the Assessment Roll was received.

12. RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CITY CLERK

Assessor Koscak provided the signed affidavit and Clerk Campolo signed it as well.

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)

There were no corrections of error.

15. DISCUSSION/ACTION - CERTIFY OMISSIONS UNDER STATE LAW (SEC. 70.44)

Assessor Koscak explained the case of an omitted property. The property was omitted for two years, and the City of Cedarburg is able to collect for those two years.

A motion was made by Doug Yip, seconded by Tim Voeller, to accept the 2024 and 2025 Omissions. The motion carried unanimously.

16. DISCUSSION/ACTION - VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL

Assessor Koscak explained that there were open book changes, and adjustments are reflected in the Assessment Roll.

17. ALLOW TAXPAYERS TO EXAMINE ASSESSMENT DATA

Assessor Koscak and Clerk Campolo shared that taxpayers have had the opportunity to examine the assessment roll. None were in attendance at the meeting.

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

There were none.

19. REVIEW NOTICES OF INTENT TO FILE OBJECTIONS

There were none.

20. ESTABLISH PROCEDURES FOR HEARING OBJECTIONS

Not applicable, as there were none.

21. CONFIRM SCHEDULE FOR HEARING OBJECTIONS

Not applicable, as there were none.

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

Not applicable, as there were none.

23. CONSIDER/ACT ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S) IF NECESSARY

Not applicable, as there were none.

24. ADJOURNMENT

A motion was made by Doug Yip, seconded by Mary-Kay Bourboulas, to adjourn the meeting at 8:00. The motion carried unanimously.