Town of Woodboro Board of Supervisors
Board of Review Meeting
September 3, 2026, 6:00 p.m.
Woodboro Town Hall
8672 Old Hwy K Rd., Harshaw

Minutes

1. Chair Kriesel called the Board of Review meeting to order at 6 p.m.
2. Roll Call. Present: Chair Kriesel, Supervisor Bill Rudis, Supervisor Amanda Pontell, Clerk Judy May, Assessor Jef Muelver. Alternate BOR members Mike Hoppe and Kim Pontel.
3. Clerk May confirmed the appropriate Board of Review and Open Meeting notices were posted.
4. Select Chairperson for Board of Review. **Clerk May nominated Phil Kriesel for Chairman. Supervisor Rudis seconded the motion. Motion carried by voice vote.**
5. Select a Vice-Chairperson for Board of Review. **Supervisor Rudis nominated Supervisor Amanda Pontell. Clerk May seconded the motion. Motion carried by voice vote.**
6. Verify that at least one Board of Review member has met the mandatory training requirements**. Clerk May confirmed she completed the training in 2026.**
7. Receipt of the assessment roll and Affidavit by the Clerk from the Assessor. **Assessor Jef Muelver provided the assessment roll and read the affidavit aloud for the record. Clerk May and Jef Muelver signed the assessment roll. He noted the open book changes are listed in the back of the book. He gave the clerk undeliverable envelopes containing new assessments. Chair Kriesel asked how these parcels receive their tax bills if addresses were inaccurate, and then asked to see which ones were not delivered. After reviewing, they were given back to the clerk.**

   Assessor Jef Muelver reported the following in a slideshow presentation:
   a. **Background. Provided information on why revaluations are needed, and when revaluations are needed.**
   b. **Scope of work. Explained how the assessment records are built.**
   c. **Sales. Explanation that sales are used for analysis and resolution of compliance; time adjustments to equalize values; stratification separated by on water vs. off water; and review of current listings.**
   d. **Notice and public information. Revaluation letters were mailed July 31, 2026; other notices were given on the town's website and an insert was included with tax bill notices in November 2025. He provided data that showed activity of the online assessment roll site through Summit Assessments.**
   e. **Open book had 15 in person; 45 phone voicemail messages; multiple emails; and 16 changes in value were made prior to the Board of Review.**
   f. **Board of Review information. 48-hour notice must be made prior to the first scheduled meeting. The role of the board of review members was stated and the choices available to the board of review members in findings and determinations.**
   g. **Future needed assessments were discussed.**

8. Review the Assessment Roll and perform statutory duties:
    a. Examine the roll;
    b. Correct description or calculation errors;
    c. Add omitted property, and
    d. Eliminate double assessed property.

    Jef Muelver provided the above information to the town. **No errors were found.**
9. Discussion/Action-Certify all corrections of error under state law. **None were found.**
10. Discussion/Action-Verify with the Assessor that open book changes are included in the assessment roll. **Open book changes were made both written into the tax roll and a list provided in the rear of the assessment roll book.**
11. Allow taxpayers to examine assessment data. **Mr. Anders asked to examine the assessments roll book**. **Assessor Muelver noted the assessment has been opened to view since July 23, 2026, on his website.**
12. During the first two hours, consideration of:
    a. Waivers of the required 48-hour notice of intent to file an objection when there is a good cause,
    b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court,
    c. Requests to testify by telephone or submit a sworn written statement,
    d. Subpoena requests, and
    e. Act on any other legally allowed or required BOR matters.

    No additional interest was made on any of the above.
13. Review Notices of Intent to File Objection. **Two were filed:**
    a. **Robyn Lebron (aka Robyn Anders).**
        1. **Clerk read the property information for the record.**
        2. **Clerk swore-in the following people:**
            a. **Jef Muelver, Assessor, PO Box 54, Summit Lake, WI 54485;**
            b. **Robyn Lebron Anders, 8423 Dombrowski Rd, Harshaw, WI; and**
            c. **Kevin Anders, 8423 Dombrowski Rd., Harshaw, WI.**
        3. **Order in which testimony was given:**
            a. **Jef – estimated level of assessment 100%;**
            b. **Robyn provided testimony that she does not believe the assessment is accurate based on the lakefront condition; and she provided a Comparative Market Analysis prepared by a local real estate agent.**
            c. **Kevin showed pictures of aerial views of the compared home that the assessor used. He stated their property only has 25’ of frontage vs. the property used for comparison.**
            d. **Robyn speaking over Kevin in the background adding additional information related to the views and the trail from their property to the lake.**
            e. **Chair Kriesel asked Robyn if there were any recent sales of her property.**
            f. **Robyn stated, “no,” their house has not had a recent sale, and she was not aware of any recent sales like theirs in the area.**
            g. **Kevin showed all board members an aerial map of the comparative property.**

h. Robyn stated the various reasons why she believed it isn't a true comparison including access to the lake via a small additional value to the lot. She stated she was able to walk to the lake when she originally purchased the lot, but isn't able to do so now. She also noted a scrive error on the CSM.

i. Jef Muelver, Summit Assessments, read into the record a letter dated September 3, 2026, outlining all of the comparable properties in land, improvements, and locations.

j. Chair Kriesel asked about the original land purchase in 2009 being $149,900 without a home.

k. Robyn and the assessor confirmed it was land only.

l. Chair Kriesel asked if the assessor's comparison's were all sales.

m. Jef confirmed.

n. Jef asked to clarify the following points:

  i. Land property that was compared does not have a house on it, but it is on the lake and was used for land-shape comparison only.

  ii. A scrive error typically relates to a boundary line and does not make a difference, or much of a difference, on the value of the parcel.

o. Chair Kriesel asked if the board had any additional questions for the assessor. The board stated no.

p. Chair Kriesel asked Robyn and Kevin if they had anything further to add.

q. Robyn stated that they should have never paid what they did when they purchased the land. She stated the land is not comparable based on the number of feet on the lake.

r. Chair Kriesel asked about the land valuation based on whether the land is off/on water.

s. Jef explained that the land is discounted 12% due to the shape of the lot and access to water.

t. Kevin asked about how much of a difference the length of shoreline matters.

u. Jef stated it does matter and that's why there is a discount of 12% on the land price.

v. Robyn had a question about comparables.

w. The board stated the comparables need to be in Woodboro

x. Jef stated he provided comparables from Woodboro.

y. Robyn asked about a neighbor's property that Jef had adjusted.

z. Jef explained the reason why the neighbor's property was lowered was due to it being a dumping ground from a former resort location.

aa. Chair Kriesel asked if anyone had any more questions. No one did.

bb. Chair Kriesel reviewed the comparables with the board.

4. Motions: Chair Kriesel read the board determination that agreed with the assessment as is with no changes as listed on the Findings Determination

page. Chair Kriesel made a motion to move forward with decision 1 to not change the assessment. Supervisor Rudis seconded the motion.

   a. **Chair Kriesel, yes.**
   b. **Bill Rudis, yes,**
   c. **Amanda Pontell, yes.**
   d. **Judith May, yes.**

Motion carried by voice vote.

b. **Kay Anderson**

1. **Clerk read the property information for the record.**
2. **Clerk swore-in the following people:**
   a. **Jef Muelver, Assessor, PO Box 54, Summit Lake, WI 54485; and**
   b. **Kay Anderson, 7796 Mitzi Lane, Rhinelander, WI 54501.**
3. **Order in which testimony is given.**
   a. **Kay described the condition of her home and the lake conditions. She questioned the amount that appeared to go down since the appeal, but no changes were found by the board or the assessor. She proceeded to compare her home to her neighbor's home, and explained the differences between the two properties.**
   b. **Chair Kriesel asked if she had any additional information to share.**
   c. **Kay replied she did not.**
   d. **Jef Muelver, Summit Assessments, provided a letter dated September 3, 2026, and read it aloud outlining all of the comparable properties in land, improvements, and locations.**
   e. **Chair Kriesel told Kay that without comparable sales the board cannot do anything for her.**
   f. **Kay stated she understood the process.**
   g. **Chair Kriesel offered her an opportunity to speak again.**
   h. **Kay declined.**
   i. **Mike Hoppe asked a general question to the assessor.**
   j. **Jef responded to Mike.**
   k. **Chair Kriesel completed the board findings form and confirmed current property valuations from the assessment roll.**
   l. **Kay asked if the comparables were truly similar.**
   m. **Jef confirmed that he found reasonable and similar land and buildings for comparison.**
   n. **Chair explained how the board arrived at a comparable land findings based on the assessor's comparables.**
   o. **Kay asked about the actual acreage that is listed on the county's website.**
   p. **Jef told Kay that if she had additional information that showed the county had an inaccurate listing of acreage, she should contact them with that information.**
   q. **Chair Kriesel read the GIS report of land acreage on the county's website that stated 3.4 acres.**

4. **Motions: Chair Kriesel read the board determination that agreed with the assessment as is with no changes as listed on the Findings Determination page. Chair Kriesel made a motion to move forward with decision 1 to not change the assessment. Supervisor Rudis seconded the motion.**
    a. **Chair Kriesel, yes.**
    b. **Bill Rudis, yes,**
    c. **Amanda Pontell, yes.**
    d. **Judith May, yes.**

   Motion carried by voice vote.

14. Proceed to hear objections, if any and if proper notice/waivers given, unless scheduled for another date. **None were filed.**
15. Consider/act on scheduling additional BOR date(s). **Not required.**
16. Adjourn. **Chair Kriesel made a motion to adjourn at 8:23 p.m. Supervisor Rudis seconded the motion. Motion carried by voice vote.**