

**NORTHFIELD TOWNSHIP**  
**Board of Review**  
**Minutes**  
**March 6, 12, 14, and 15, 2019**

Board of Review Members:

Scott Chisholm, Chair  
Chris Salata, Secretary  
Gary Wilson  
Dan Smith, Alternate

Also present at various times:

Township Assessor Tom Monchak  
Assessing & Building Assistant Ben Griffin  
Recording Secretary Lisa Lemble  
Petitioners

Board of Review members Chisholm, Salata, and Wilson were present for all proceedings. Smith was present on March 5<sup>th</sup> only. The Chair opened a Call to the Public at the beginning and end of each day's proceedings; no public were present.

**Tuesday, March 5, 2019**

The meeting was to order at 9:05 A.M.

- ▶ **Motion:** Wilson moved that Scott Chisholm serve as Chair and Chris Salata serve as Secretary.  
**Motion carried 3—0.**
- ▶ **Motion:** Chisholm moved, Salata supported, that the minutes of December, 2018. **Motion carried 2—0—1; Wilson abstaining.**

The Board discussed with the Assessor the county ratios and their meaning to the assessment process.

Monchak:

- delivered the Assessment Roll and Certification to the Board.
- notified the Board of dates, times, and length of each hearing (15 minutes per appeal).
- discussed with the Board:
  - that appeals by an Agent of Owner must have written authorization from the owner.
  - the annual re-inventory project.
  - land values, ECF for the Township (including maps and tables).
  - market sales.
  - the Consumer Price Index (CPI).
  - Poverty Exemption Guidelines and Procedure (deferred to the July meeting), and
  - Disabled Veteran Exemption Guidelines and Procedures.
  - Board of Review procedures:
    - Responsibilities of the Chair
    - Responsibilities of the Secretary
    - Responsibilities of the remaining member
    - Responsibilities of the alternate member
    - Safety—options, actions if there is an issue.

Monchak also reviewed with the Board:

- The State Tax Commission Bulletins
- The Michigan Tax Tribunal cases
- The Board of Review Guide.

Monchak answered questions from Board of Review members about the information provided.

- ▶ **Motion:** Chisholm moved, Wilson supported, to adjourn the meeting at 11:19 A.M. **Motion carried 3—0.**

**Tuesday, March 12, 2019**

Chair Chisholm called the meeting to order at 9:00A.M. Salata and Wilson were also present.

The Board heard appeals on Petitions 1—8, 16, 17, 19, and 21—25, and deliberated over petitions.

- ▶ **Motion:** Salata moved, Wilson supported, that the meeting be adjourned at 5:13 P.M.  
**Motion carried 3—0.**

**Thursday, March 14, 2019**

Chair Chisholm called the meeting to order at 1:00 P.M.

The Board heard appeals on Petitions 9 through 15, 18, 20, 26 through 41, and 50 and deliberated over petitions.

- ▶ **Motion:** Wilson moved, Chisholm supported, that the meeting be adjourned at 10:32 P.M.  
**Motion carried 3—0.**

**Friday, March 15, 2019**

Chair Chisholm called the meeting to order at 8:17 A.M.

The Board reviewed Petitions 42 through 49 and 50 and deliberated over petitions.

- ▶ **Motion:** Chisholm moved, Wilson supported, that the meeting be adjourned at 12:43 P.M.  
**Motion carried 3—0.**

**Petitions**

**Petition #1**

Name: Roger and Catherine Paison

Parcel: B-02-14-100-015

Address: 7721 Earhart Road

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Mortgagee's floor plan showing 3,360 sq. ft.

Notes: Mr. Paison said his house is 3,363 sq. ft., rather than the 3,501 in the assessing records, and no additions have been made to the house. He also questioned the \$14,000 listed for land improvements.

Board of Review Action: The Board recommended that the Petitioner set up an appointment with the Assessor to update the physical characteristics of the property. They noted the land improvements include the gazebo, paving, and other improvements.

- ▶ **Motion:** Salata moved, Wilson supported, to affirm the assessment and recommend that the Petitioner set up an appointment with the Assessor to update the physical characteristics of the property regarding the house square footage and land improvements.  
**Motion carried 3—0.**

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**Petition #2**

Name: David and Kelly Stott

Parcel: B-02-19-200-019

Address: 1310 W. North Territorial Road

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Appraisal and comparable sales.

Notes: Due to uncapping the 2019 taxable and assessed values are \$363,100. Petitioners said the uncapped value indicates a much higher than the \$440,000 appraisal and inconsistent with other values in the area; and closeness to the road (traffic noise) and deteriorated surrounding properties may have affected the value of their house. They said they paid \$430,000 after a \$500,000 offer fell through, and they have done about \$20,000 of improvements and mitigated radon and basement leaks.

Board of Review Action: Approved change in true cash value to \$512,500 to better reflect the market value.

- **Motion:** Salata moved, Wilson supported, to set the true cash value at \$512,500 based on the prior offer to purchase of \$500,000 plus an annual market rate increase of 5% for a the six month period from the June sale date (an effective 2.5% increase), reducing the taxable value and SEV to \$256,250 to better reflect the market value.

**Motion carried 3—0.**

**Petition #3**

Name: Michael Kucera and Patricia Ryan

Parcel: B-02-36-402-011

Address: 5160 Oak Ravine Court

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Comparables

Notes: Mr. Kucera reviewed the comparables he provided, noting that his lot is the largest (two lots combined) in the area, and said the valuation per square foot of his home is more than twice that of surrounding homes. He said he estimates the true cash value is \$900,000.

Board of Review Action: Denied. The Board considered the market data provided by the Petitioner, unique characteristics of the home, and size of the property.

- **Motion:** Wilson, Salata supported, to deny the request as Petitioner provided insufficient information to support a change in valuation.

**Motion carried 3—0.**

**Petition #4**

Name: Robert James

Parcel: B-02-26-100-033

Address: 6151 Stewart Lane

Appeal Reason: Incorrect Assessment

Support Documentation Provided: None.

Notes: Petitioner did not keep appointment; he will provide written appeal. See Petition #19.

Board of Review Action: None.

**Petition #5**

Name: A&W Leasing (Marc Wing)

Parcel: B-02-17-300-018

Address: 284 E. Six Mile Road

Appeal Reason: Incorrect Assessment

Notes: Petitioner did not keep appointment. No appeal made.

Board of Review Action: None.

**Petition #6**

Name: Jane Thompson

Parcel: B-02-17-133-003

Address: 664 Highland

Appeal Reason: Incorrect Assessment

Support Documentation Provided: None.

Notes: Petitioner said there are no sidewalks, paved roads, or stores nearby, the house is old with no improvements, and a much larger house on the same block has lower taxes. She also objected to paying taxes for a college she does not attend, and presented a 3-year-old newspaper article regarding a charge that a taxing authority was collecting taxes beyond Michigan constitutional limits.

Board of Review Action: The Board suggested that the Petitioner investigate a possible poverty exemption.

- **Motion:** Salata moved, Wilson supported, to deny Petitioner's request due to failure of Petitioner to provide documentation for the requested action.
- Motion carried 3—0.**

**Petition #7**

Name: Pat Welch

Parcel: B-02-05-378-009

Address: 110 East Shore Drive

Appeal Reason: Incorrect Assessment

Support Documentation Provided: None.

Notes: Petitioner said she has not made improvements, the house needs a lot of work and has basement problems, and she believes it is worth \$200,000 rather than the \$240,000 indicated by the assessed value.

Board of Review Action: Denied.

- **Motion:** Salata moved, Wilson supported, to deny the request as Petitioner provided insufficient information to support a change in valuation.
- Motion carried 3—0.**

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**Petition #8**

Name: Mohammed and Kathryn Harbali  
Parcel: B-02-26-300-025  
Address: 5890 Katie Lane  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: None.  
Notes: Appointment canceled. No appeal made.  
Board of Review Action: None.

**Petition #9**

Name: Susan Otto  
Parcel: B-02-08-355-010  
Address: 87 Schrum  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Photograph.  
Notes: Petitioner estimates the true cash value to be \$158,000. Otto said the deck listed on the property card was just a movable step, a deck and patio shown do not exist.  
Board of Review Action: Denied.

- **Motion:** Chisholm moved, Wilson supported, to deny the petition and recommend that the assessor make a field visit to update the physical characteristics of the property.  
**Motion carried 3—0.**

**Petition #10**

Name: Dan Donner  
Parcel: B-02-30-300-003  
Address: Maple Road (Vacant)  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Appraisal.  
Notes: Petitioner believes the true cash value is \$70,000. Pamela Tanner, executor of the estate of Richard and Rosemary Donner, and her brother Dan Donner explained that to settle the estate they hired an appraiser. Dan Donner said there are no approved percs and a gas line runs across the back.  
Board of Review Action: Approve adjustments to the true cash and assessed values; deny request to adjust taxable value.

- **Motion:** Chisholm moved, Wilson supported, to adjust the true cash value from \$92,800 to \$70,000 and the assessed value from \$46,400 to \$35,000 as recent sales data support a valuation change. Taxable value is not affected. **Motion carried 3—0.**

**Petition #11**

Name: Dan Donner  
Parcel: B-02-30-300-007  
Address: Maple Road (Vacant)  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Appraisal.  
Notes: Petitioner believes the true cash value is \$125,000. Pamela Tanner, executor of the estate of Richard and Rosemary Donner, and her brother Dan Donner explained that to settle the estate they hired an appraiser.  
Board of Review Action: Approve adjustments to the true cash and assessed values; deny request to adjust taxable value.

- **Motion:** Salata moved, Chisholm supported, to adjust the true cash value from \$126,824 to \$125,000 and the assessed value from \$63,500 to \$62,500 as recent sales data support a valuation change. Taxable value is not affected. **Motion carried 3—0.**

**Petition #12**

Name: Dan Donner  
Parcel: B-02-30-300-004  
Address: 6080 Maple Road (Vacant)  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Appraisal.  
Notes: Petitioner believes the true cash value is \$155,000. Pamela Tanner, executor of the estate of Richard and Rosemary Donner, and her brother Dan Donner explained that to settle the estate they hired an appraiser. Dan Donner said there are no approved percs and a gas line runs across the back.  
Board of Review Action: Approve adjustments to the true cash and assessed values; deny request to adjust taxable value.

- **Motion:** Chisholm moved, Salata supported, to adjust the true cash value from \$235,000 to \$175,000 and the assessed value from \$117,500 to \$87,500 as recent sales data support a valuation change. Taxable value does not change. **Motion carried 3—0.**

**Petition #13**

Name: Dan Donner  
Parcel: B-02-05-300-001  
Address: 9500 Main Street  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Appraisal.  
Support Documentation Provided: Appraisal.  
Notes: Petitioner believes the true cash value is \$150,000. Pamela Tanner, executor of the estate of Richard and Rosemary Donner, and her brother Dan Donner explained that to settle the estate they hired an appraiser. Tanner said two rental properties (addressed as 9500 and 9502) are on the parcel using a shared well. Rents are \$650 and \$600 respectively.  
Board of Review Action: Appraisal used the income method, but lease amounts seem underpriced. Approved adjustments to true cash and assessed values.

- **Motion:** Salata moved, Chisholm supported, to adjust the true cash value from \$235,382 to \$175,000, and the Assessed value from \$117,700 to \$87,500 to better reflect market value. Taxable value of \$76,785 remains unchanged. **Motion carried 3—0.**

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**Petition #14**

Name: Dan Donner  
Parcel: B-02-05-300-002  
Address: 9496 Main Street  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Appraisal.  
Notes: Petitioner believes the true cash value is \$245,000.  
Pamela Tanner, executor of the estate of Richard and Rosemary Donner, and her brother Dan Donner explained that to settle the estate they hired an appraiser.  
Board of Review Action: Denied.

- ▶ **Motion:** Chisholm moved, Wilson supported, to affirm the true cash value of \$268,583 and assessed value of \$134,300 as recent sales data do not support a valuation change. **Motion carried 3—0.**

**Petition #15**

Name: Dan Donner  
Parcel: B-02-05-328-007  
Address: Margaret Street (Vacant)  
Appeal Reason: Incorrect Assessment  
Support Documentation Provided: Appraisal.  
Notes: Petitioner believes the true cash value is \$8,000 per the appraisal. Zoning is SR-2. Pamela Tanner, executor of the estate of Richard and Rosemary Donner, and her brother Dan Donner explained that to settle the estate they hired an appraiser.  
Board of Review Action: Approved adjustments to true cash, assessed, and taxable values.

- ▶ **Motion:** Salata moved, Chisholm supported, to adjust the true cash value from \$32,585 to \$24,000, the assessed value from \$16,300 to \$12,000, and the taxable value from \$13,704 to \$12,000 to better reflect the market value.  
**Motion carried 3—0.**

**Petition 16**

Name: Edwin and Rosemary Hotz  
Parcel: B-02-25-200-012  
Address: 4294 Lyndon Lane  
Appeal Reason: Disabled Veteran Exemption  
Support Documentation Provided: Statement of Benefits from Department of Veterans Affairs, Completed 5107 State Tax Commission Exemption Affidavit, and Macomb County Veterans Services Department clarification.  
Notes: Petitioner's service record indicates he is 100% disabled and entitled to Veteran benefits at a 100% rate.  
Board of Review Action: Assessed value of \$150,400 and taxable value of \$123,407 both reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Salata moved, Wilson supported, based on receipt of the Statement of Benefits from Department of Veterans Affairs, Completed 5107 State Tax Commission Exemption Affidavit, and Macomb County Veterans Services Department clarification letter relative to the benefit rate, the disabled veteran's exemption for 2019 is approved.  
**Motion carried 3—0.**

**Petition #17**

Name: William and Kathleen Cox  
Parcel: B-02-01-300-009  
Address: 4301 Seven Mile Road  
Support Documentation Provided: Statement of Benefits from Department of Veterans Affairs, Completed 5107 State Tax Commission Exemption Affidavit, and Macomb County Veterans Services Department clarification.  
Notes: Petitioner's service record indicates he is 100% permanently and totally disabled and entitled to Veteran benefits at a 100% rate.  
Board of Review Action: Assessed value of \$132,500 and taxable value of \$97,855 both reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Wilson moved, Salata supported, based on receipt of the Statement of Benefits from Department of Veterans Affairs, Completed 5107 State Tax Commission Exemption Affidavit, and Macomb County Veterans Services Department clarification letter relative to the benefit rate, the disabled veteran's exemption for 2019 is approved.  
**Motion carried 3—0.**

**Petition 18**

Name: Mark Zielinski  
Parcel: B-02-05-328-020  
Address: 9411 Main Street  
Appeal Reason: Disabled Veteran Exemption  
Support Documentation Provided: Statement of Benefits from Department of Veterans Affairs, Completed 5107 State Tax Commission Exemption Affidavit, and Macomb County Veterans Services Department clarification.  
Notes: Petitioner's service record indicates he is permanently and totally disabled and entitled to Veteran benefits at a 100% rate.  
Board of Review Action: Assessed value of \$106,600 and taxable value of \$81,927 both reduced to zero based on disabled veteran exemption.

- ▶ **Motion:** Salata moved, Chisholm supported, based on receipt of the Statement of Benefits from Department of Veterans Affairs, Completed 5107 State Tax Commission Exemption Affidavit, and Macomb County Veterans Services Department clarification letter relative to the benefit rate, the disabled veteran's exemption for 2019 is approved.  
**Motion carried 3—0.**

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**Petition #19**

Name: Robert and Judith James

Parcel: B-02-26-100-033

Address: 6151 Stewart Lane

Appeal Reason: Disabled Veteran Exemption

Support Documentation Provided: Statement of Benefits from Department of Veterans Affairs and Completed 5107 State Tax Commission Exemption Affidavit.

Notes: Petitioner's service record indicates he is 100% disabled and entitled to Veteran benefits at a 100% rate and he is individually unemployable.

Board of Review Action: Assessed value of \$304,800 and taxable value of \$218,439 both reduced to zero based on disabled veteran exemption.

- **Motion:** Chisholm moved, Wilson supported, based on receipt of the Statement of Benefits from Department of Veterans Affairs and Completed 5107 State Tax Commission Exemption Affidavit the disabled veteran's exemption for 2019 is approved.  
**Motion carried 3—0.**

**Petition 20**

Name: Thomas Malotke

Parcel: B-02-11-400-013

Address: 3603 Six Mile Road

Appeal Reason: Disabled Veteran Exemption

Support Documentation Provided: Statement of Benefits from Department of Veterans Affairs and Completed 5107 and State Tax Commission Exemption Affidavit.

Notes: Petitioner is considered unemployable and permanently and completely disabled due to a service-connected disability.

Board of Review Action: Assessed value of \$145,600 and taxable value of \$116,862 both reduced to zero based on disabled veteran exemption.

- **Motion:** Chisholm moved, Wilson supported, based on receipt of the Statement of Benefits from Department of Veterans Affairs and Completed 5107 State Tax Commission Exemption Affidavit, the disabled veteran's exemption for 2019 is approved.  
**Motion carried 3—0.**

**Petition #21**

Name: Interior Trim Systems

Parcel: B-99-20-001-028

Address: 5844 Sutton Road

Appeal Reason: Late filing of Form 5076

Support Documentation Provided: Form 5076 filed on 3/11/19.

Notes: None.

Board of Review Action: Accepted filing of Form 5076.

- **Motion:** Wilson moved, Chisholm supported, to reduce the taxable and assessed values from \$6,500 to \$0 based on the late filing of 3/11/19 of Form 5076 stating personal property being valued at less than \$80,000. **Motion carried 3—0.**

**Petition #22**

Name: Marcos Pizza #1104

Parcel: B-99-20-038-300

Address: 148 Barker Road

Appeal Reason: Late filing of Form 5076

Support Documentation Provided: Form 5076 filed on 3/8/19.

Notes: None.

Board of Review Action: Accepted late filing of Form 5076.

- **Motion:** Chisholm moved, Salata supported, to reduce the taxable and assessed values from \$18,700 to \$0 based on the late filing of 3/8/19 of Form 5076 stating personal property being valued at less than \$80,000. **Motion carried 3—0.**

**Petition # 23**

Name: Sun & Shade Landscaping

Parcel: B-99-20-046-100

Address: 1031 W. North Territorial Road

Appeal Reason: Late filing of Form 5076

Support Documentation Provided: Form 5076 filed on 3/8/19.

Notes: None.

Board of Review Action: Accepted late filing of Form 5076.

- **Motion:** Chisholm moved, Salata supported, to reduce the taxable and assessed values from \$7,100 to \$0 based on the late filing of 3/8/19 of Form 5076 stating personal property being valued at less than \$80,000. **Motion carried 3—0.**

**Petition #24**

Name: Ann Arbor Landscaping

Parcel: B-99-20-001-019

Address: 3200 E. North Territorial Road

Appeal Reason: Clerical Error; Form 5076

Support Documentation Provided: Form 5076

Notes: Form 5076 was filed timely on 1/14/19.

Board of Review Action: Accepted filing of Form 5076.

- **Motion:** Chisholm moved, Salata supported, to reduce the taxable and assessed values from \$8,500 to \$0 based on personal property being valued at less than \$80,000. **Motion carried 3—0.**

**Petition #25**

Name: Coca-Cola Company

Parcel: B-99-20-014-200

Address: Various

Appeal Reason: Late-filed Form L-4175

Support Documentation Provided: Received on 3/4/19 a statement from the Coca-Cola company that they no longer have any vending machines in Northfield Township.

Notes: None.

Board of Review Action: Approved.

- **Motion:** Salata moved, Wilson supported, to accept the letter and Form L-4175, reducing valuation from \$8,100 to \$0. **Motion carried 3—0.**

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**Petition #26**

Name: Ricky and Dawna Johns

Parcel: B-02-28-400-007

Address: 2009 Nollar Bend

Appeal Reason: Incorrect Assessment and True Cash Value

Support Documentation Provided:

Notes: Mr. Johns said the property record shows the home to be 4,335 sq. ft., but it is actually 2,900, and the basement dimensions are incorrect. They said the square footage breakdown is 2,168 for the first floor, 827 for the second floor, for a total of 2,991, with 961 for the garage, with front and back porches 60 and 160 respectively. They said the property record also shows the year built as 2015, but they did not purchase the vacant land until 2016.

Board of Review Action: Denied.

- **Motion:** Chisholm moved, Wilson supported, that the appeal be denied and suggest to the petitioner to contact the assessing department for an appointment to update the physical characteristics of the property. **Motion carried 3—0.**

**Petition #27**

Name: Jerome Dorlack

Parcel: B-02-25-200-001

Address: 4468 Lyndon Lane

Appeal Reason: Incorrect Assessment and square footage

Support Documentation Provided: Appraisal.

Notes: Appraised value is \$566,000. Petitioner said currently have a renter in this house. He said the square footage is 2,871, but the 3,303 sq. ft. listed in the assessment record includes the three seasons room which is unheated since the hazardous wood stove was removed.

Board of Review Action: Denied.

- **Motion:** Chisholm moved, Wilson supported, that the appeal be denied and suggest to the petitioner to contact the assessing department for an appointment to update the physical characteristics of the property. **Motion carried 3—0.**

**Petition #28**

Name: Tammie and Joe Kurth

Parcel: B-02-17-133-006

Address: 632 Highland

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Photographs.

Notes: Petitioners estimate the true cash value of the house is \$25,000 due to a fire on 11/21/18. Utilities have been disconnected and the house is not livable.

Board of Review Action: Approved.

- **Motion:** Wilson moved, Chisholm supported, to adjust the true cash value from \$48,898 to \$19,559 due to fire damage with a loss of \$14,600 for the assessed value (reduced from \$41,000 to \$26,300) and reducing the taxable value from \$31,668 to \$20,307. **Motion carried 3—0.**

**Petition #29**

Name: David Fessell

Parcel: B-02-34-300-015

Address: Arbor North (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Sale documents.

Notes: Petitioner believes the true cash value is \$66,000, based on the sale price on 1/19/18, rather than the Township's \$89,000. He said the property was for sale for 8-10 years.

Board of Review Action: Approved.

- **Motion:** Chisholm moved, Wilson supported, to change the true cash value to \$70,000 and the assessed and taxable values to \$35,000 based on sale price and market data plus a one year adjustment. Recent sales data supports a valuation change. **Motion carried 3—0.**

**Petition #30**

Name: David Fessell

Parcel: B-02-34-300-014

Address: Arbor North (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Sale documents and documents from neighbor who purchased the adjacent lot.

Notes: Petitioner believes the true cash value is \$75,000 based on the sale price on 11/15/17, rather than the Township's \$106,650. He said the property was for sale for 8-10 years.

Board of Review Action: Approved.

- **Motion:** Wilson moved, Chisholm supported, to change the true cash value to \$87,800 and the assessed and taxable values to \$43,900 based on sale price and market data plus a one year adjustment. Recent sales data supports a valuation change. **Motion carried 3—0.**

**Petition #31**

Name: David Fessell

Parcel: B-02-34-300-017

Address: 5280 Arbor North

Appeal Reason: Incorrect Assessment

Support Documentation Provided: None.

Notes: Petition withdrawn by applicant.

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**Petition #32**

Name: William Draper III

Parcel: B-02-19-200-025

Address: 7245 Vintage Drive

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Appraisal and comparable sales.

Notes: Petitioner believes the true cash value is his purchase price of \$605,000 in December, 2016. He said an appraisal shows a value of \$590,00 and a mean comparable of \$564,672. In March, 2016, he filed an appeal using form L4035 which was denied. He said the proposed 2019 SEV of \$416,000 indicates a fair market value of \$832,00, which is 38% more than he paid two years ago. He noted the house plans show the square footage as 3,225, whereas the assessing records show 3,400 sq. ft., but he understands actual square footage can vary from plans.

Board of Review Action: Approved.

- **Motion:** Salata moved, Wilson supported, to adjust the true cash value from \$831,931 to \$635,000, the assessed from \$416,00 to \$317,500, and the taxable value from \$402,831 to \$317,500.  
**Motion carried 3—0.**

**Petition #33**

Name: Steven and Marielle Weindorf

Parcel: B-02-05-404-008

Address: 341 Lillian Court

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Appraisal

Notes: Petitioners believe the true cash value is \$323,000 based on their July, 2018 purchase price of \$319,000, and an appraised value of \$320,000. The property was originally listed for \$349,900 before their purchase. The current true cash value is currently \$354,522.

Board of Review Action: Approved.

- **Motion:** Salata moved, Wilson supported, to revise the taxable and assessed values from \$177,300 to \$165,550 and the true cash value from \$354,522 to \$331,100. **Motion carried 3—0.**

**Petition #34**

Name: Phil Neal and Janice Glowinski

Parcel: B-02-26-400-015

Address: 5907 Bedford Place

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Appraisal, comparables, assessment data of surrounding properties, general market trend data.

Notes: Petitioners estimate of true cash value is \$550,000.

They said their appraisal increased drastically more than surrounding properties (additional 15%/\$40,000 for the proposed SEV), Realtor.com values their house at \$490,000, and their proposed assessment is \$40,300 more than 2018, yet the largest increase in assessment of any of the surrounding homes was 6%, with most of the increases being smaller or actually decreasing. They also noted a 66' wide easement between lots in the subdivision adjacent on the south is part of their property, but they are not allowed to use it.

Board of Review Action: Denied.

- **Motion:** Wilson moved, Chisholm supported, to deny the request because petitioner did provide specific data to support a change in the assessed value. Calculation of the taxable value was determined to be correct. **Motion carried 3—0.**

**Petition #35**

Name: Jason Hogan

Parcel: B-02-15-100-026

Address: 2550 Six Mile Road

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Appraisal and comparable

Notes: Petitioner believes the true cash value is \$480,000.

He purchased this house on 13 acers with the adjacent 10 acre vacant parcel in August, 2018 for \$560,000. The combined parcels appraised at \$565,000. The total true cash value in the assessment record is \$717,000.

Board of Review Action: Approved based on 90% of the current true cash value of \$589,000 and assessed and taxable values of \$294,500.

- **Motion:** Salata, Chisholm supported, to revise the true cash value to \$530,200 and the taxable and assessed values to \$265,100.  
**Motion carried 3—0.**

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**Petition #36**

Name: Russell Waldecker

Parcel: B-02-05-328-028

Address: 9205 Main Street

Appeal Reason: Incorrect Assessment and Taxable Value

Support Documentation Provided: Comparables, real estate listing history, permits for renovations.

Notes: Petitioners estimation of true cash value of this parcel is \$110,000, so he believes the assessment and taxes are too high. He bought this parcel with vacant parcel -029 in May, 2018 for \$155,000 to be his home after it had been on the market for 10 years. He said the Township's valuation would make the value \$227,500 per acre. He provided comparables and evidence of sales listings dating back to 2009. He said he has been putting his labor into the house since he purchased it to correct structural, plumbing, electrical, and HVAC deficiencies at a cost of \$20,000 for materials. Since it is not currently livable the homestead exemption has not applied, so he paid over \$5,000 in property taxes last year, and the new assessment would increase that to \$8,400, which he cannot afford. The property is classified as commercial in assessing records.

Board of Review Action: Approved.

- **Motion:** Salata moved, Wilson supported, to reduce the land assessment to set the true cash value of the land to \$61,500, the true cash value of the improvements to \$108,500, the taxable value of the land to \$30,750, and the taxable value of the improvements to \$54,250 to better reflect the market.  
**Motion carried 3—0.**

**Petition #37**

Name: Russell Waldecker

Parcel: B-02-05-328-029

Address: 9191 Main Street (Vacant)

Appeal Reason: Incorrect Assessment and Taxable Value

Support Documentation Provided: Comparables, real estate listing history, permits for renovations.

Notes: Petitioners estimation of true cash value of this vacant lot is \$45,000, so he believes the assessment and taxes are too high. He bought this parcel with parcel -028 which has a house on it in May, 2018 for \$155,000 to be his home after it had been on the market for 10 years. He said the Township's valuation of \$90,000 would make the value \$227,500 per acre. He provided comparables for lots for sale and evidence of sales listings dating back to 2009. The property is classified as commercial in assessing records.

Board of Review Action: Approved.

- **Motion:** Chisholm moved, Wilson supported, to reduce the assessment to set the true cash value to \$75,000 and the taxable value to \$37,500 to better reflect the market.  
**Motion carried 3—0.**

**Petition #38**

Name: Kristen Muelhauser

Parcel: B-02-22-300-007

Address: 2015 E. North Territorial Road

Appeal Reason: Incorrect Classification

Support Documentation Provided: State qualified agricultural information.

Notes: The proposed assessed value is \$199,000 and true cash value \$397,900. The purchase price was \$385,000. Petitioner states the proposed land assessment is \$63,500, the outbuilding value is \$41,300, and the house value \$94,500, so the principal use is qualified agricultural since under State law. They purchased the property in 2018 and immediately put it into agricultural use for mixed vegetable and flower growing. All of the open land, the basement of the house, and the garage are used agriculture. The property is currently classified as residential with the qualified agricultural exemption.

Board of Review Action: Approved.

- **Motion:** Wilson moved, Salata supported, to change the property classification from residential to agricultural to reflect current use.  
**Motion carried 3—0.**

**Petition #39**

Name: Thomas Merrill

Parcel: B-02-17-280-014

Address: 7645 Oliver Boulevard

Appeal Reason: Incorrect Assessment and Taxable Value

Support Documentation Provided: Comparable valuations for the trailer.

Notes: Petitioner believes the true cash value is \$76,000. There only a double wide trailer on the property on a basement which would not qualify for a mortgage because it is a trailer with a title, not a manufactured home. He said his mother-in-law could not find a buyer for the property, so he purchased it from her for \$55,000 in 2016.

Board of Review Action: Approved a reduction in building value.

- **Motion:** Wilson moved, Chisholm supported, to reduce the building value to \$50,000 making the assessed value of the building and land \$70,800 for a total true cash value of \$141,600.  
**Motion carried 3—0.**



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**Petition #40**

Name: David Horton Trust

Parcel: B-02-29-200-020

Address: Whitmore Lake Road (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided:

Notes: Petitioner believes the true cash value is \$174,187 based on an 11,706 sq. ft. increase in the measurement of the road right-of-way. Dale Brewer, licensed real estate broker, represented the Trust, and said the 2002-03 property record card shows the road r-o-w at 11,706 sq. ft. lower than current. Current property card shows r-o-w of 17,044 sq. ft. and 516.47 liner ft. of frontage.

Board of Review Action: Denied. The Board directed the Assessor to confirm the road r-o-w dimension is accurate in Township records.

- **Motion:** Chisholm moved, Wilson supported, to deny the petition with the recommendation that the Assessor confirm the road r-o-w dimension is accurate in Township records. **Motion carried 3—0.**

**Petition #41**

Name: David Horton/BMH Realty

Parcel: B-02-20-300-002

Address: 366 E. North Territorial Road

Appeal Reason: Incorrect Assessment and Taxable Value

Support Documentation Provided: Comparable data

Notes: Petitioner states the true cash value is \$876,732.

Dale Brewer, representative for BMH, compared a similar property (Nowatzke) with the same zoning: the valuation per acre for the subject property is \$103,000 per acre vs. \$59,000 for the Nowatzke property. Brewer said he believes there should be some difference in the land value between the two based on differences in access to US-23. During the past three years the valuation of the subject property increased 28% whereas the Nowatzke property increased only 18% despite considerable recent improvements.

Board of Review Action: Denied.

- **Motion:** Chisholm moved, Wilson supported, to deny the petition as petitioner did not provide sufficient information to support a change in valuation. **Motion carried 3—0.**

**Petition #42**

Name: Clay and Susan Dunsmore

Parcel: B-02-34-300-18

Address: Arbor North Road (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter. Neighbor's appeal for parcel B-02-34-300-014 (Petition #30) includes data application to this petition and market data.

Notes: Petitioner purchased this lot in January of 2018 from the original developer for \$45,000, but he could not sell it. It does not perc.

Board of Review Action: Approved.

- **Motion:** Salata moved, Wilson supported, to adjust the true cash value from \$95,697 to \$70,000 and the assessed and taxable values from \$47,800 to \$35,000 based on recent sales data which support a valuation change. **Motion carried 3—0.**

**Petition #43**

Name: Clay and Susan Dunsmore

Parcel: B-02-34-300-16

Address: Arbor North Road (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter. Neighbor's

appeal for parcel B-02-34-300-014 (Petition #30)

includes data application to this petition and market data.

Notes: Petitioners purchase this lot 11/15/17 as part of a multi-parcel sale totaling \$145,000.

Board of Review Action: Approved.

- **Motion:** Salata moved, Wilson supported, to adjust the true cash value from \$94,400 to \$76,400 and the assessed and taxable values from \$47,200 to \$38,200 as recent sales data support a change in valuation. **Motion carried 3—0.**

**Petition #44**

Name: Northfield Hills LLC

Parcel: B-02-09-200-007

Address: Seven Mile Road (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter Petition.

Notes: Petitioner's letter states property has been for sale for three years with only three offers that identified problems. The site was assessed over \$100,000 as part of the Seven Mile Sanitary Sewer District, but the line serving the property was installed at a depth that will not allow one-third of the lots to be served via gravity. This reduces the value of those 21 homes sites by \$10,000 each and made the property unusable to the developer.

Board of Review Action: Denied.

- **Motion:** Wilson moved, Chisholm supported, to deny the petition as petitioner did not supply sufficient data to support the requested valuation change. **Motion carried 3—0.**

**Petition #45**

Name: Daniel Barkmeier

Parcel: B-02-18-300-025

Address: 7679 Kearney

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter, mortgage appraisal, comparative market analysis by Steve Mann, ReMax, and six additional comparables from Petitioner

Notes: Petitioner states the true cash value is \$550,000 based on being on the market for six months prior to sale.

Board of Review Action: Approved.

- **Motion:** Chisholm moved, Wilson supported, to adjust the true cash value from \$640,202 to \$570,000 and taxable and assessed values from \$320,000 to \$285,000 based on the appraisal to better reflect the market and to adjust for time passed. **Motion carried 3—0.**

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**Petition #46**

Name: Thomas Collard, Jr.

Parcel: B-02-17-131-014

Address: 7915 Lakeshore Drive

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter with comparables from MLive and Zillow.

Notes: Petitioner purchased this three-bedroom home in 2012. The SEV was \$80,000. Petitioner spent \$701,000 to repair flood damage.

Board of Review Action: True cash and assessed values adjusted. New home was built on the site in 2016.

Comparables based on square footage do not account for age, condition or lot size.

- ▶ **Motion:** Chisholm moved, Salata supported, to adjust the true cash value from \$487,832 to \$470,000 and the assessed value from \$243,000 to \$235,000 to better reflect market value. There is no change in the taxable value. **Motion carried 3—0.**

**Petition #47**

Name: Wrai Barrows

Parcel: B-02-16-210-010

Address: 7917 Turnberry

Appeal Reason: Assessed and taxable values

Support Documentation Provided: Comparables, subdivision map, Supreme Court reference

Notes: Petitioner states homes similar to hers have not had similar increases in assessed values. She states the homes is poor condition, noting that the roof leaks, there is dry wall damage, and there are wet areas in the basement.

Board of Review Action: Approved revisions to true cash and assessed values.

- ▶ **Motion:** Salata moved, Chisholm supported, to adjust the true cash value from \$310,188 to \$290,000 and the assessed value from \$155,100 to \$145,000 as recent sales data supports a valuation change. No change in the taxable value of \$116,431. **Motion carried 3—0.**

**Petition #48**

Name: Philip and Antoinette Pucillo

Parcel: B-02-34-400-018

Address: 5011 Walnut Creek Lane

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter and site plan of property.

Notes: Petition submitted by Hallahan and Associates on behalf of Petitioners. Petitioner states a 346 sq. ft. porch in the property records does not exist, the location on Joy Road makes it less desirable than others in the subdivision, a utility pole on the property detracts from its attractiveness, and a road bisects the parcel. The true cash value should be \$550,00.

Board of Review Action: Approved a reduction in land value.

- ▶ **Motion:** Wilson moved, Chisholm supported, to adjust the land value based on current market values and the effect of the road easement on the property value from \$146,367 to \$130,000, adjusting the true cash value from \$612,044 to \$596,044 and the assessed value from \$306,000 to \$298,000. In addition, it is recommended that the Petitioners contact the Assessing department to schedule an appointment to update the physical characteristics of the property. **Motion carried 2—0—1, Salata recusing himself due to a personal relationship with Petitioners.**

**Petition #49**

Name: Douglas and Donna Nelson

Parcel: B-02-34-400-022

Address: 5314 Walnut Creek Lane

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter, map of parcel showing dividing road and adjoining four parcels

Notes: Petition submitted by Hallahan and Associates on behalf of Petitioners. The house was built in 2015. A second floor dormer of 436 sq. ft. is erroneously included in the total square footage. A common road through the parcel devalues the property as it renders a large portion of the lot unusable for any purpose. The parcel is 5.05 acres, 1.09 acres is road, and the valued portion is 3.96 acres.

Board of Review Action: Approved.

- ▶ **Motion:** Chisholm moved, Wilson supported, to adjust the true cash value from \$669,377 to \$633,308, the assessed value from \$334,700 to \$316,700, and the taxable value from \$302,337 to \$301,170. This reflects:
  - the land value being reduced from \$143,500 to \$110,000 as an adjustment in recognition of the parcel being encumbered a road right-of-way and based on Petitioner providing sufficient data to support a valuation change.
  - a change in cost from 1+ story height to 1 story, a reduction in value of approximately \$2,400 for loss in value, and
  - a loss of \$1,200 and losses of \$1,139.In addition, it is recommended that the Petitioners contact the Assessing department to schedule an appointment to update the physical characteristics of the property. **Motion carried 2—0—1, Salata recusing himself due to a personal relationship with Petitioners.**

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**Petition #50**

Name: Jason Hogan

Parcel: B-02-15-100-025

Address: Six Mile Road (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Appraisal and comparable

Notes: Petitioner believes the true cash value is \$80,000. He purchased this 10 acre property and the adjacent house on 13 acres in August, 2018 for \$560,000. The combined parcels appraised at \$565,000.

Board of Review Action: Approved based on 90% of the current true cash value at \$128,174 and assessed and taxable values of 64,100.

- ▶ **Motion:** Chisholm moved, Salata supported, that the true cash value be revised to \$115,400 and the taxable and assessed values be revised to \$57,700.  
**Motion carried 3—0.**

**Petition #51**

Name: Cathy and Keith Kirchoff

Parcel: B-02-33-200-011

Address: E. Northfield Church Road (Vacant)

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter with comparables

Notes: Petitioners purchased this 10 acre parcel along with the adjacent house on five acres for a total of \$154,303 from a family trust.

Board of Review Action: Denied.

- ▶ **Motion:** Salata moved, Wilson supported, to deny the petition as Petitioner did not provide sufficient data to support a valuation change.  
**Motion carried 3—0.**

**Petition #52**

Name: Cathy and Keith Kirchoff

Parcel: B-02-33-200-010

Address: 590 E. Northfield Church Road

Appeal Reason: Incorrect Assessment

Support Documentation Provided: Letter with comparables

Notes: Petitioners purchased this home on five acres and the adjacent 10 acres for \$154,363 combined from a family trust. House was built in the 1880s.

Board of Review Action: Denied.

- ▶ **Motion:** Salata moved, Chisholm supported, to deny the petition as Petitioner did not provide sufficient data to support a valuation change.  
**Motion carried 3—0.**

**Petition #53**

Name: Marlin Leasing

Parcel: B-99-20-051-400

Address: Various Locations

Appeal Reason: Form 5076 (Clerical error)

Support Documentation Provided: Form 5076.

Notes: Form 5076 was filed timely, but not processed due to a clerical error.

Board of Review Action: Accepted filing of Form 5076.

- ▶ **Motion:** Wilson moved, Chisholm supported, to revise the assessed and taxable values from \$11,800 to \$0 based on timely filing of 5076 exemption statement.  
**Motion carried 3—0.**

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Prepared by Ben Griffin and Lisa Lemble.

Corrections to the originally issued minutes are indicated as follows:

Wording removed is ~~stricken through~~;

Wording added is underlined.

Approved by the Board of Review on July 16, 2019.

  
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Scott Chisholm, Secretary

Official minutes of all meetings are available on the Township's website at <http://www.twp-northfield.org/>