



311 Walnut Street | P.O. Box 487
Marathon City, WI 54448
Tel: 715-443-2221
www.marathoncitywi.gov

VILLAGE BOARD OF REVIEW

MINUTES

Tuesday, October 21, 2025

1. **CALL TO ORDER at 5:01pm by President Handrick**
ROLL CALL: K. HANDRICK-Present, K. SORENSON-Present at 5:19 pm, M. AHRENS-Present, K. PAUL-Present until 6:30 pm, J. LAWRENCE-Present, B. PARLIER-Absent, A. CABRERA-Absent, S. CHEREK-Present. Also present was Village Assessor, Terry Vosburgh.
2. **PLEDGE OF ALLEGIANCE**
3. **CONFIRMATION OF APPROPRIATE BOARD OF REVIEW AND OPEN MEETING NOTICES**
Clerk Lang confirmed that notices were published in designated Village Newspaper (Record Review) and displayed at the Village Hall and Post Office.
4. **SELECTION OF A CHAIRPERSON FOR BOARD OF REVIEW**
MOTION – Nominate Jeff Lawrence as Chairperson of the Board of Review
Motion made by Ahrens second by Handrick. Motion passed by voice vote.
5. **SELECTION OF VICE-CHAIRPERSON FOR BOARD OF REVIEW**
MOTION – Nominate Mark Ahrens as Vice-Chairperson of the Board of Review
Motion made by Paul second by Handrick. Motion passed by voice vote.
6. **VERIFY THAT A MEMBER HAS MET THE MANDATORY TRAINING REQUIREMENTS**
Mark Ahrens has completed the required training and his Affidavit of Training and Exam have been submitted to the Department of Revenue.
7. **VERIFY THAT THE VILLAGE HAS AN ORDINANCE FOR THE CONFIDENTIALITY OF INCOME AND EXPENSE INFORMATION PROVIDED TO THE ASSESSOR UNDER STATE LAW SEC. 70.47(7)(af)**
Ordinance 3.2.10 has been adopted by the Village on May 2, 2018 that satisfies the statutory requirement.
8. **REVIEW OF NEW LAWS**
Assessor Vosburgh stated there were no new laws since 2024. He mentioned a new law that will take effect beginning in 2026 exempting property containing communication towers. The Village has 1 property up by Water Tower, Parcel 151-2806-073-9998, that has a communication tower on it. The Village will still get a tax bill for 2025 for said parcel, but will be exempt beginning in 2026.
9. **VERIFY ADOPTION OF POLICY REGARDING THE PROCEDURE FOR SWORN TELEPHONE TESTIMONY AND SWORN WRITTEN TESTIMONY**
The Board members adopted a Policy Regarding the Procedure for Sworn Telephone Testimony and Sworn Written Testimony. It was signed by Chairperson Lawrence and Clerk Lang.
10. **VERIFY ADOPTION OF POLICY REGARDING THE PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS**
The Board members adopted a Policy Regarding the Procedure for Waiver of Board of Review Hearing Requests. It was signed by Chairperson Lawrence and Clerk Lang.
11. **FILING AND SUMMARY OF ANNUAL ASSESSMENT REPORT BY ASSESSOR**
The Annual Assessment Report has been filed by Assessor Vosburgh
12. **RECEIPT OF THE ASSESSMENT ROLL BY CLERK FROM THE ASSESSOR**
Assessor Vosburgh signed the Assessment Affidavit witnessed by Clerk Lang. The Assessment Roll was turned over to the Village for review by the Board Members during the 2-hour meeting.
13. **RECEIVE THE ASSESSMENT ROLL AND SWORN STATEMENTS FROM THE CLERK**
14. **REVIEW THE ASSESSMENT ROLL AND PERFORM STATUTORY DUTIES:**
 - a. Examine the roll
 - b. Correct description or calculation errors
 - c. Add omitted property
 - d. Eliminate double assess propertyBoard of Review members took turns examining Assessment Roll for accuracy. No errors were noted.
15. **DISCUSSION AND POSSIBLE ACTION – CERTIFY ALL CORRECTION OF ERROR UNDER STATE LAW SEC. 70.43 WIS. STATS.**
There were no errors under state law Sec. 70.43 Wis. Stats.

Cassie Lang
Village Clerk / Deputy Treasurer



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16. **DISCUSSION AND POSSIBLE ACTION – VERIFY WITH THE ASSESSOR THAT OPEN BOOK CHANGES ARE INCLUDED IN THE ASSESSMENT ROLL**
Assessor Vosburgh confirmed that all changes from the Open Book were recorded in the Assessment Roll before signing the Assessment Affidavit.
17. **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
 - b. Requests for waivers of the BOR hearing allowing the property owner to appeal directly to circuit court.
 - c. Requests to testify by telephone or submit sworn written statement
 - d. Subpoena requests
 - e. Act on any other legally allowed / required Board of Review mattersNo waivers or requests were filed with the Clerk before BOR Hearing. No residents in attendance during 2-hour meeting.
18. **REVIEW NOTICES OF INTENT TO FILE OBJECTION**
No notices of Intent to File Objections were filed with the Clerk for review.
19. **PROCEED TO HEAR OBJECTIONS, IF ANY AND IF PROPER NOTICE / WAIVER GIVEN UNLESS SCHEDULED FOR ANOTHER DATE**
No Objections to hear.
20. **CONSIDER / ACTION ON SCHEDULING ADDITIONAL BOARD OF REVIEW DATE(S)**
No action needed as no residents filed Objections.
21. **ADJOURN (TO FUTURE DATE IF NECESSARY) at 7:01 pm**
Motion to adjourn made by Sorensen second by Handrick. Motion passed by voice vote.

Cassie Lang
Village Clerk / Deputy Treasurer