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Board of Review Meeting held May 17, 2025 at the Town Hall at 7:00 a.m.

BOR Members Present by Roll Call: Larry Reas, Mark Donner, and Sue Schemberger.  
Assessor Cindy Chase and Clerk Angela Sales were also present.

1. Board of Review was called to order by Town Chairman Larry Reas, and a Meeting Recording Announcement was made.
2. Approve the minutes from the previous BOR meeting. Supervisor Donner made a motion to approve the 05/11/24 BOR minutes, seconded by Chairman Reas: Schemberger-yea, Reas-yea, Donner-yea, motion passed.
3. The Clerk confirmed the appropriate Board of Review and Open Book Meeting Notices were published in the 04/24/25 edition of the Price County Review. Copy of affidavit was provided.
4. Motion made by Larry Reas and seconded by Sue Schemberger to appoint Mark Donner as Chairperson for the Board of Review: Reas-yea, Schemberger-yea, and Donner-yea, motion passed.
5. Motion made by Sue Schemberger and seconded by Mark Donner to appoint Larry Reas as the Vice Chairperson for the Board of Review: Schemberger-yea, Donner-yea, and Reas-yea, motion passed.
6. Motion made by Mark Donner and seconded by Larry Reas to appoint Angela Sales as the Clerk for the Board of Review: Donner-yea, Reas-yea, and Schemberger-yea, motion passed.
7. The Clerk reported that one (1) BOR member has completed the annual mandatory training requirements; Sue Schemberger. Copy of training affidavit was provided.
8. The Clerk confirmed that the Town has an ordinance for the Confidentiality of Income and Expense. Copy of ordinance was provided.
9. Adoption of amendment to policy regarding the Procedure for Sworn Telephone or Sworn Written Testimony Requests. Copy of procedure was provided.
10. Adoption of policy regarding the Procedure for Waiver of Board of Review Hearing Requests. Copy of procedure was provided.
11. Assessor Cindy Chase reported:
  - a. No new laws;
  - b. Notices of Changed Assessment were mailed on 03/24/25 to all property owners with changes;
  - c. There were 7 property owners that were part of the 'Open Book Change' and all changes have been recorded in the 2025 Assessment Roll; and
  - d. There were no Correction of Errors or Omitted Property included in the 2025 Assessment Roll.
12. The Clerk noted that the 2025 Assessment Roll has been received from the Assessor. Those present were permitted the opportunity to review the Assessment Roll.

13. The Clerk reported that the 2025 Assessment Roll has been received, has been checked for errors, and has made certain that all properties that are taxable have an assessment for this year.
14. The Assessor signed the affidavit in the Assessment Roll and the Clerk witnessed the signature.
15. It was reported that one Objection was received by the Clerk: Charles & Diana Eskridge.
16. Consideration of the Request to Testify by Telephone or Submit a Sworn Written Statement at the BOR form that was received from Charles Eskridge. Supervisor Schemberger made a motion that we hear and record his testimony via Zoom and also record via a separate recording device. This motion was seconded by Chairman Reas: Donner-yea, Reas-yea, Schemberger-yea, motion passed. Charles Eskridge was informed that the Hearing would be recorded.
17. The Clerk swore in Charles Eskridge and Assessor Cindy Chase at 8:00 a.m.

The Objection form for Real Property Assessment was presented to the Board of Review. Chairman Mark Donner took testimony from Charles Eskridge as he presented to the Board his reason why the total assessment of tax key 50-026-2-40-01-08-5 15-189-08200 should be valued at \$3,000, providing the Board members with various sheets to support his reasonings that this section of property was double assessed.

Assessor Cindy Chase testified that the section of property was assessed at \$17,900, and provided several sheets for reference. She explained that the property was not assessed more than once

Mark Donner moves: exercising its judgment and discretion, pursuant to Wis. Stat. §70.47(9)(a), the Board of Review by majority and roll call vote hereby determines; that the Assessor's valuation is correct, that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, that the Assessor presented evidence of the proper classification of the subject property using assessment methods which conform to the statutory requirements and which are outlined in the Wisconsin Property Assessment Manual, that the property owner did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor, that the Assessor's valuation is reasonable in light of all the relevant evidence, and sustains the same valuation as set by the Assessor. Motion seconded by Larry Reas: Schemberger-yea, Reas-yea, Donner-yea, motion passed. The Clerk informed Charles Eskridge of the Board Determination and a Notice was mailed out to him Saturday, May 17, 2025, by Certified Mail.

18. Sue Schemberger made a motion to adjourn the 2025 BOR, seconded by Larry Reas: Donner-yea, Reas-yea, Schemberger-yea, motion passed.
19. The 2025 Board of Review adjourned at 9:00 a.m.

Respectfully submitted by Angela Sales, Clerk

Posted May 28, 2025 at the Town of Lake Hall and [www.townoflake.wi.gov](http://www.townoflake.wi.gov)