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MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON TUESDAY, MAY 5, 2026

1. The meeting was called to order by Michael Braswell, Chairperson, at 5:11 p.m.

ROLL CALL:	Michael Braswell	Present
	Amanda O'Day	Present
	Donald Reid	Present
	John Graber	Present
	Jarret McFarland	Present

ALSO PRESENT:	Jennifer Goergen	City Clerk
	Les Ahrens	City Assessor, Catalis

2. Update from City Assessor regarding completion date of assessment roll

Les Ahrens, City Assessor, stated that the assessment roll is not complete at this time. There was a surprise resignation from one of their commercial assessors. We worked with the city and adjusted our dates for this year. They are anticipating mailing assessment notices for this year on July 29, 2026. Open Book will be held on August 18, 2026 and Board Review on September 21, 2026. He has reviewed the work that needs to be completed with Mike Smigielski and Dwight Frame. He doesn't foresee any risks or delays from being able to complete the necessary tasks on time. Last year's Department of Revenue determined our level of assessment was about 88.5%. Based on the sales that have occurred in the 2025 calendar year, our ratio may drop to around 79%. There were enough commercial properties that sold to analyze that data, but there were a few outlier sales that needed to be removed to determine where our commercial class is coming in. His estimated level of assessment is 82% for 2026. He spoke about a law change that impacted assessors for 2026: Wisconsin Act 15 regarding exemptions of all radio, cellular, and telecommunication towers in all municipalities in the state, which can cause the tax burden to shift.

Chairperson Braswell and Mr. Ahrens discussed that the ideal statutory percentage for the level of assessment would be between 90 and 110 percent. When it's lower than 90 or above 110 for six years in a row, in the seventh year the state will order a supervised assessment. Currently we are in year two of being under compliance. There are plans to perform another revaluation in 2027, which would analyze the last two to three years of sales. We'll update our valuation models and apply those to the properties within the municipality. Chairperson Braswell and Mr. Ahrens discussed if there will be a revaluation every three years. Mr. Ahrens said that as rapid as the market is moving, it's not a bad idea.

3. Adjournment

It was moved by Michael Braswell, seconded by Jarrett McFarland to adjourn at 5:19 p.m. until Monday, September 21, 2026, at 5:00 p.m. Motion carried unanimously.

Jennifer Goergen, City Clerk

Minutes transcribed by Trina Kaminski, Administrative Assistant  
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