

**CITY OF MERRILL
BOARD OF REVIEW
WEDNESDAY, MAY 6, 2026 MINUTES
REGULAR MEETING CITY HALL COUNCIL CHAMBERS 3:30 PM**

- I. **Call to Order** Mayor Hass called the meeting to order at 3:30 pm
Present: Mayor Hass, City Clerk Anderson-Malm, D4 Alderperson Fermanich, D8 Alderperson Rutkowski, D1 Alderperson A. Caylor (left at 4:15 for previous appointment), D6 Alderperson Sukow
Present Not Voting: Assessor - Kitt Koski, Mark Raymer, Ryan Peacock, Caleb Novitch

- II. **Agenda Items**
 1. **Roll Call - City Clerk Anderson-Malm** - City Clerk Anderson-Malm called the roll. All six members were present.
 2. **Opening Comments - Mayor Hass** - Mayor Hass gave opening statements. He mentioned we have one citizen who is coming in for the public hearing. Walmart will receive a waiver due to litigation.
 3. **Consider placing the minutes from the May 7, 2025 meeting on file.** - (D1 Alderperson A. Caylor/D8 Alderperson Rutkowski) motion/second to approve the minutes. The motion passed.
 4. **Mandatory Training Requirements - verify at least one member has met the requirements** - The training requirement was verified and included in the packet. City Clerk Anderson-Malm received the mandatory training.
 5. **Acknowledge the policy regarding the procedures for a waiver of the Board of Review hearing requests.** - The policy was acknowledged and is still in effect and was provided in the packet.
 6. **Acknowledge a policy regarding the procedures for sworn telephone testimony request and sworn written testimony requests.** - The policy was acknowledged and is still in effect and was provided in the packet.
 7. **Acknowledge the receipt of the Assessment Roll from the Assessor.**
- The receipt of the assessment roll was acknowledged by City Clerk Anderson-Malm. The assessment roll was available for review at the meeting and will be in the City Clerk's office for further review after the meeting.

- III. **Public Comment** There was no public comment.

- IV. **Open the Board of Review Hearings**
 1. **Administer oaths for the person/business testifying and the City Assessor. Proceed with the hearing(s) starting at 4:00 pm.** - (D8 Alderperson Rutkowski/D4 Alderperson Fermanich) motion/second to open the public hearings. The motion passed on a 6/0 roll call vote. The public hearing opened at 3:36 pm. Assessor, Kitt Koski, gave an update on net new construction. \$4.2 million net new construction in residential and \$2.8 million of

net new construction in commercial properties for 2025. Pine Crest was put on the tax rolls and is assessed at approximately \$9.2 million.

Hearing #1 - parcel #251-3107-172-0004

Walmart Real Estate Business Trust requested a waiver of a Board of Review hearing due to litigation. This will bypass the hearing and move this issue to the Circuit Court. The trial was set for March 2026 but was postponed to November 2026. (D8 Alderperson Rutkowski/D4 Alderperson Fermanich) motion/second to approve. The motion passed on a voice vote. Mayor Hass signed the waiver which will be forwarded to Walmart Real Estate Business Trust counsel.

City Clerk Anderson-Malm administered the oath to Assessor, Kitt Koski, Mark Raymer and Ryan Peacock. The hearing began at 4:00 pm.

Hearing #2 - parcel #251-3106-1040-136

1500 Water Street - Mark Raymer and Ryan Peacock gave their testimony to the board. This residential property was purchased in November 2025. This property was assessed at \$154,700 and was purchased for \$108,000. A comparable property is 1810 E 1st St, which was assessed at \$90,900 and was purchased for \$82,500 five years ago. The property on 1500 Water Street was built in the 1960s and needs extensive remodeling. Raymer/Peacock felt the assessed value should be \$95,000.

Bowmar Appraisal - Kitt Koski gave his testimony to the board. He provided comparable properties at 201 John St, 205 John Street, and 1403 Water Street. The property at 1500 Water Street was not listed through relators but was a compulsion sale for a fast sale. He was not able to perform a walk-through assessment of the property before the BOR. Mr. Koski adjusted some conditions of the house; gas insert fireplace instead of a wood burning unit, vinyl siding, old flush cabinets, no air conditioning, and a fuse box. The adjusted assessment came to \$131,500.

Following further discussion, (Mayor Hass/D8 Alderperson Rutkowski) motion/second to adjust the assessment at 1500 Water Street to \$131,500. The motion passed on a voice vote.

Hearing #2 - parcel #251-3106-1040-107

1500 W Main Street - Mark Raymer and Ryan Peacock gave their testimony to the board. This commercial property is approx 7,280 sq ft and consists of 2 businesses, 1 down apartment, and 3 upper apartments. The property is assessed at \$323,600. This property was purchased for \$25,000 with property taxes of \$1,200 in 2012/2013. Their current property taxes are \$6,745. The only comparable property is 118 S Foster, which is assessed at \$100,000. There are no other comparable properties in the 6th Ward. All other commercial properties are located on the west side of Merrill. They did not have an asking price if the property would be sold.

Bowmar Appraisal - Kitt Koski gave his testimony to the board. He provided two comparable properties located in the 6th Ward. One property is at 1324 W Main Street, and the other is 1322 W Main Street; both properties have apartment units without commercial businesses. Mr. Koski stated the commercial businesses located on the east side of Merrill are assessed at \$12/sq ft due to a favorable location. Properties in the 6th ward are assessed at \$79/sq ft due to a less desirable location. He also stated he follows the market for what buildings in that area are selling for and has to follow those perimeters. Following discussion, Mr. Koski stood firm on the assessment of \$323,600 due to the parameters he is required to follow. (D8 Alderperson Rutkowski/D4 Alderperson Fermanich) motion/second to maintain the assessment of \$323,600 for 1500 W. Main Street. The motion passed on a voice vote.

The meeting was paused at 5:23 due to no other public hearings scheduled.

- V. Close the Board of Review Hearings** The live stream started again at 5:30 pm. (D8 Alderperson Rutkowski/D4 Alderperson Fermanich) motion/second to close the public hearings. The motion passed on a voice vote. The public hearings were closed at 5:30 pm.
- VI. Adjournment** (D4 Alderperson Fermanich/D8 Alderperson Rutkowski) motion/second to adjourn. The motion passed. The meeting was adjourned at 5:31 pm.

Minutes submitted by City Clerk Anderson-Malm and are in draft form until approved at the next regular meeting.