

**MINUTES OF THE BOARD OF REVIEW**  
**Opening Session**

On the 7th day of May 2026, the Iowa County Board of Review assembled in the meeting room of the Iowa County Courthouse Annex at Marengo, Iowa, for the purpose of organizing the local board of review as provided in Iowa Code section 441.33.

The meeting came to order on this day at 9:00 a.m. Those members present were Brad Hahn, Jim DeSmet, Tom Voigtman, John Phillips and Christine O'Brien. Also present were Liz Kriegel and Marcy DeMeulenaere from the Iowa County Assessor's Office.

It was moved by Tom Voigtman, seconded by Jim DeSmet to approve the minutes from May 20, 2025. Motioned carried.

It was moved by Jim DeSmet, seconded by Tom Voigtman that Brad Hahn remains Chairperson for this session of the board of review.

It was moved by Jim DeSmet, seconded by Tom Voigtman that John Phillips be appointed as Clerk of the board for this session of the board of review. Motion Carried

It was moved by Jim DeSmet, seconded by Tom Voigtman that Christine O'Brien be appointed as Vice-chairperson for this session of the board for this session. Motion Carried

It was moved by Jim DeSmet and seconded by Brad Hahn that the 2026 Board of Review Rules be adopted with no changes. Motion carried.

**Petition 001**

Deedholder: Blue Owl Real Estate Exchange II DST  
Address: 2800 220<sup>th</sup> Tr, Amana  
Parcel: 1028-0403-4

It was moved by Jim DeSmet, seconded by Tom Voigtman that no change be made. Motion carried. (2B)

**Petition 002**

Deedholder: James Possehl  
Address: 612 Ketchum St., Parnell  
Parcel: 8310-0031-8

Board of Review denied petition for change in classification. It was moved by Jim DeSmet, seconded by Christine O'Brien to give a reduction to land and building value. Value changes to \$34,250. Motion carried. (3A)

**Petition 003**

Deedholder: James Possehl  
Address: Ketchum St., Parnell  
Parcel: 8316-0007-7

It was moved by Christine O'Brien, seconded by Jim DeSmet that no change be made. Motion carried. (3B)

**Petition 004**

Deedholder: Kinze Manufacturing, Inc  
Address: 2172 M Ave., Marengo  
Parcel: 0631-0303-6

It was moved by Jim DeSmet, seconded by Tom Voigtman that no change be made. Motion carried. (4B)

**Petition 005 - Telephone**

Deedholder: Williamsburg Marketplace, LLC  
Address: 1991 O'Donnell Rd., Williamsburg  
Parcel: 0634-0304-0

It was moved by Christine O'Brien, seconded by Jim DeSmet to change the obsolescence on the buildings and yard extras to 62% based on vacancy as of January 1, 2026. New Value is \$3,172,530. Motion carried. (2B)

**Petition 006 - Telephone**

Deedholder: Williamsburg Marketplace, LLC  
Address: 1991 O'Donnell Rd., Williamsburg  
Parcel: 0634-0304-3

It was moved by Christine O'Brien, seconded by Jim DeSmet to change the obsolescence on the buildings and yard extras to 62% based on vacancy as of January 1, 2026. New Value is \$1,121,250. Motion carried. (2B)

**Petition 007 - Telephone**

Deedholder: Williamsburg Marketplace, LLC  
Address: 1991 O'Donnell Rd., Williamsburg  
Parcel: 0634-0304-6

It was moved by Christine O'Brien, seconded by Jim DeSmet to change the obsolescence on the buildings and yard extras to 62% based on vacancy as of January 1, 2026. New Value is \$600,660. Motion carried. (2B)

**Petition 008 - Telephone**

Deedholder: Williamsburg Marketplace, LLC  
Address: 1991 O'Donnell Rd., Williamsburg  
Parcel: 0634-0304-7

It was moved by Christine O'Brien, seconded by Jim DeSmet to change the obsolescence on the buildings and yard extras to 62% based on vacancy as of January 1, 2026. New Value is \$844,810. Motion carried. (2B)

**Petition 009 - Telephone**

Deedholder: Williamsburg Marketplace, LLC  
Address: 1991 O'Donnell Rd., Williamsburg  
Parcel: 0634-0305-0

It was moved by Christine O'Brien, seconded by Jim DeSmet to change the obsolescence on the buildings and yard extras to 62% based on vacancy as of January 1, 2026. New Value is \$610,770. Motion carried. (2B)

**Petition 010 - Telephone**

Deedholder: Williamsburg Marketplace, LLC  
Address: 1991 O'Donnell Rd., Williamsburg  
Parcel: 0634-0305-4

It was moved by Christine O'Brien, seconded by Jim DeSmet to change the obsolescence on the buildings and yard extras to 62% based on vacancy as of January 1, 2026. New Value is \$20,880. Motion carried. (2B)

The board of review of Iowa County, holding its final session at the Iowa County Courthouse Annex in the City of Marengo, Iowa, offered the following Resolution which approval was motioned by Tom Voigtman and seconded by Jim DeSmet. Motion carried.

BE IT RESOLVED that in the case where the decision of the Board of Review is appealed to the Property Assessment Appeal Board, District Court, the Court of Appeals or the Supreme Court, the assessor and the county attorney are hereby authorized to act on behalf of the Board of Review.

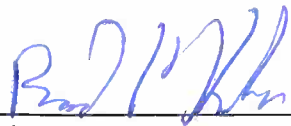
BE IT FURTHER RESOLVED that action taken on each and every protest where reductions/increases were made are hereby approved and confirmed and

BE IT FURTHER RESOLVED that there being no further business to come before this local board of review, all protests to this board not having been heretofore acted upon by this board, if any, are hereby denied, and

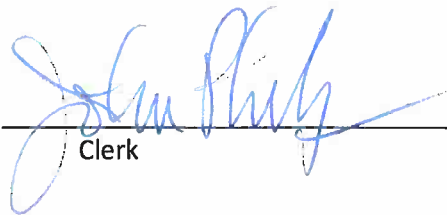
BE IT FURTHER RESOLVED that this board of review does finally adjourn.

Signed this 7th day of May, 2026

The 2026 regular session of the Iowa County Board of Review at Marengo Iowa was adjourned.



Chairperson



Clerk