



Village of Pewaukee Board of Review Agenda

May 11, 2023 at 3:00 p.m.

(Must be in session a minimum of 2 hours)

Village Hall, Village Board Room

235 Hickory Street, Pewaukee, WI 53072

1. Call to Order and Roll Call
2. Approval of Minutes of Previous Meeting
 - a. April 28, 2022
3. Confirm appropriate Board of Review and Open Meeting Notices
4. Nominations for Chairperson and Vice Chairperson
5. Verify Training has met the mandatory training requirements – minimum of one BOR member
6. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af))
7. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony
8. Review the policy regarding the procedure for waiver of Board of Review hearing requests
9. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk
10. Presentation of the Assessment Roll –Associated Appraisals
11. Review of the assessment roll
 - a. Examine the roll,
 - b. Correct description or calculation errors,
 - c. Add omitted property, and
 - d. Eliminate double-assessed properties
12. Discussion/Action – Certify all corrections of error under State Law 70.43 and verify that open book changes are included in the assessment roll
13. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll
14. Allow taxpayers to review the assessment data
15. During the first 2 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 waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters
16. Review notices of Intent to file scheduled objections
 - a. Proceed to hear objections
17. Schedule future BOR date if needed
18. Adjournment

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. If a person with a disability requires that the meeting be accessible or that materials at the meeting be in an accessible format, call the Village Clerk's office at 262-691-5660 at least 48 hours in advance to request adequate accommodation.

Posted April 21, 2023

Village of Pewaukee
Board of Review Minutes
April 28, 2022

DRAFT-DRAFT-DRAFT-DRAFT-DRAFT-DRAFT

1. Call to Order and Roll Call

Clerk Smith called the meeting to order at approximately 3:00 p.m.

Members present: Laurin Miller; Cheryl Mantz; Kyle McNulty; Village President Jeff Knutson; Village Clerk Casandra Smith; Jim Kruswicki was in attendance as an alternate member. Samuel Liebert was excused.

Also present: Village Attorney Mark Blum; Assessor Dean Peters; and Assessor Nick Laird.

2. Approval of Minutes of Previous Meeting(s)

a. June 22, 2021

Laurin Miller motioned, seconded by Cheryl Mantz to approve the June 22, 2021, Board of Review meeting minutes as presented.

Motion carried by roll call vote 5-0.

3. Confirm appropriate Board of Review and Open Meeting Notices

Clerk Smith stated that the agendas were posted on April 1st, 2022, and published in the Waukesha Freeman.

4. Nominations for Chairperson and Vice-Chairperson

President Jeff Knutson motioned, seconded by Cheryl Mantz to nominate Laurin Miller as Chairperson.

Laurin Miller accepted the nomination.

Motion carried by roll call vote 5-0.

No action was taken to nominate a Vice-Chairperson

5. Verify Training has met the mandatory training requirements

Chairperson Miller confirmed that mandatory training requirements were met with the following having viewed the 2022 training video: Laurin Miller, Cassie Smith, James Kruswicki.

6. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af))

Chairperson Miller confirmed that the confidentiality of income and expense information was in the digital packet.

7. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony

Chairperson Miller confirmed that the policy regarding the procedure for sworn telephone testimony and sworn written testimony was made available digitally in the packet.

8. Review the policy regarding the procedure for waiver of Board of Review hearing requests

Chairperson Miller confirmed that the policy regarding the procedure for waiver of Board of Review hearing requests was made available digitally in the packet.

9. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk

Village Clerk Smith received the final Assessment Roll from the Assessor and signed the Assessor's Affidavit.

10. Review of the assessment roll

11. Discussion/Action – Certify all corrections of error under State Law 70.43 and verify that open book changes are included in the assessment roll.

Assessor Peters responded to Chairperson Miller that most changes from the open book have been made and that the final assessment will be located online.

12. Scheduled Objections

Assessor Peters stated that the assessment roll is complete including all real estate and business property assessments. The scope of work performed is a market update which means they did assess for market values this year. The contract Associated Appraisal has with the Village is to keep the assessments within 90% of market value. This year there was about a 9.5% increase in residential properties and a 3.5% on commercial properties. The overall increase for the Village was about 7.5%.

Clerk Smith introduced the scheduled objections as follows:

PWV 0901990003 – 411 Pewaukee Road – CJM & W Investment Company (Wal-Mart)

Village Clerk Smith confirmed that there was timely notification with all documents. The property owner is CJM & W Investment Company, c/o Wal-Mart. The property is a commercial property with an address of 411 Pewaukee Rd, Pewaukee, WI. Clerk Smith, read the value in the assessment roll for the current year as follows:

Land	\$ 5,412,500.00
Improvements	<u>\$ 6,460,500.00</u>
Total Assessment	\$11,873,000.00

The property owner's opinion of the value is \$ 5,770,000.00. Smith stated they are requesting a Waiver of the Board of Review Hearing due to current litigation already in progress. Chairperson Miller confirmed that all criteria have been met.

Kyle McNulty motioned, seconded by Jeff Knutson to grant the request of Waiver of the Board of Review Hearing to PWV 0901990003 – 411 Pewaukee Road – CJM & W Investment Company.

Motion carried by roll call vote 5-0.

PWV 0901984 – 1357 Capitol Drive – Menard, Inc

Village Clerk Smith confirmed that there was timely notification with all documents. The property owner is Menard, Inc. The property is a commercial property with an address of 1357 Capitol Drive, Pewaukee, WI. Clerk Smith, read the value in the assessment roll for the current year as follows:

Land	\$ 5,468,000.00
Improvements	<u>\$ 8,369,000.00</u>
Total Assessment	\$13,837,000.00

The property owner's opinion of the value is \$ 7,570,000.00. Smith stated they are requesting a Waiver of the Board of Review Hearing due to current litigation already in progress. Chairperson Miller confirmed that all criteria have been met.

**Cheryl Mantz motioned, seconded by Kyle McNulty to grant the request of Waiver of the Board of Review Hearing to PWV 0901984 – 1357 Capitol Drive – Menard, Inc.
Motion carried by roll call vote 5-0.**

The Board of Review members agreed to recess and to reconvene at 4:45 p.m. to address any walk-in objections. The Board of Review members reconvened into session at approximately 4:58 p.m. due to no walk-in objections being present at 4:45p.m. Village Clerk Smith confirmed that no further objections were brought to her attention.

12. Adjournment

Jeff Knutson motioned, seconded by Kyle McNulty to adjourn the April 28, 2022 Board of Review meeting at approximately 5:00 p.m.

Motion carried by roll call vote 5-0.

Respectfully submitted,

Casandra Smith
Village Clerk

DRAFT

AFFIDAVIT OF PUBLICATION

State of Wisconsin Circuit Court Waukesha County

PROOF OF PUBLICATION

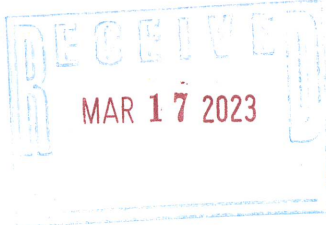
Telephone Number: 262-691-5660

ACCT Number: 633307

Account Name: Pewaukee, Village of
Address: 235 Hickory St
Pewaukee, WI 53072

Invoice # 107347017

Conley Media LLC
PO BOX 3001
Beaver Dam WI 53916
800-924-3142



IN THE MATTER OF: Open Book BOR
AD Number: 107347017

AD Cost: 91.16

I, Sheryl Pals, being sworn, state:

I am the billing coordinator of the Waukesha Freeman, a public newspaper of general circulation, printed and published in the English language in the City of Waukesha, in Waukesha County, Wisconsin, and fully complying with the laws of Wisconsin relating to the publication of legal notices.

The notice, of which a printed copy attached hereto, is a true copy taken from the newspaper as published on the following dates.

3/15/23

Signed:

Sheryl Pals

Sheryl Pals, Billing Coordinator

STATE OF WISCONSIN SS.
WAUKESHA COUNTY

Personally came before me, this date of March 15, 2023
the above named Sheryl Pals to me known to be the person who
the foregoing instrument and acknowledged the same.

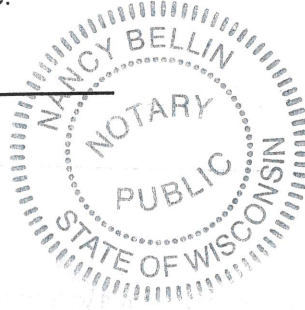
Signed:

Nancy Bellin

Nancy Bellin

Notary Public, Wisconsin

My Commission expires: 10/16/26



VILLAGE OF PEWAUKEE OFFICIAL NOTICE OF OPEN BOOK & BOARD OF REVIEW

NOTICE IS HEREBY GIVEN that the Village of Pewaukee Board of Review will meet on Thursday the 11th of May, 2023 at 3:00 p.m. in the Village Board Room of the Village Hall, 235 Hickory Street, Pewaukee, WI for the purpose of calling the Board of Review into session during the forty-five day period beginning on the 4th Monday of April, pursuant to Sec. 70.47(1) of the Wis. Statutes.

NOTICE IS HEREBY FURTHER GIVEN that pursuant to Sec. 70.45 of the Wis. Statutes, the Assessment Rolls for 2023 will be open for public examination online beginning the 30th day of March 2023 in the office of the Village Clerk, Village of Pewaukee, 235 Hickory Street, Pewaukee, Wisconsin during normal business hours (M-F, 8am-4:30pm) and online at www.apraz.com. Additionally, the Village Assessor, Associated Appraisal, will hold hours for OPEN BOOK, Thursday, April 6, 2023, between the hours of 11 a.m. and 1 p.m. via telephone by calling 920-749-1995. Instructional material will be provided at the open book to persons who wish to object to valuations under Sec. 70.47, Wis. Stats.

The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone unless the Board, in its discretion, has determined to grant a property owner's or their representative's request. A person who is scheduled to appear before the board of review may contact, or provide information to, a member of the board about that person's objection except at a session of the board. No person may appear before the board of review, testify to the board by telephone or contest the amount of any assessment unless at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard. If the objection is allowed under sub. (3)(a), then the board of review shall provide the person with a written copy of the review notice as to whether the person will ask for removal under sub. (3)(a) and if so which matters will be removed and the person's estimate length of time that the hearing will take. When appearing before the board, the person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate. No person may appear before the board of review, testify to the board or object to a valuation, or object to the valuation using the income method, unless the person supplies the information and expenses specified in the manual under Sec. 73.03(2a), Wis. Stats. and the assessor requests. The Village of Pewaukee has an ordinance of information about income and expenses provided to the assessor under this paragraph and provides exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines it is inaccurate, is not subject to the right of inspection and copying under state law Sec. 19.35(1), Wis. Stats.

Person who is scheduled to appear before the board of review may contact, or provide information to, a member of the board about that person's objection except at a session of the board. No person may appear before the board of review, testify to the board by telephone or contest the amount of any assessment unless at least 48 hours before the first meeting of the board or at least 48 hours before the objection is heard. If the objection is allowed under sub. (3)(a), then the board of review shall provide the person with a written copy of the review notice as to whether the person will ask for removal under sub. (3)(a) and if so which matters will be removed and the person's estimate length of time that the hearing will take. When appearing before the board, the person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information that the person used to arrive at that estimate. No person may appear before the board of review, testify to the board or object to a valuation, or object to the valuation using the income method, unless the person supplies the information and expenses specified in the manual under Sec. 73.03(2a), Wis. Stats. and the assessor requests. The Village of Pewaukee has an ordinance of information about income and expenses provided to the assessor under this paragraph and provides exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determines it is inaccurate, is not subject to the right of inspection and copying under state law Sec. 19.35(1), Wis. Stats. Cassie Smith Village Clerk



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of WAUKESHA

Co-muni code 67171

I, Casandra Smith, the clerk for the VILLAGE OF PEWAUKEE,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

<u>LAURIN MILLER</u>	<u>03/03/2023</u>
Name	Date
<u>JEFFREY KNUTSON</u>	<u>04/25/2023</u>
Name	Date
<u>CASANDRA SMITH</u>	<u>04/21/2023</u>
Name	Date

05-10-2023 08:38 AM

Date electronically filed

csmith@villageofpewaukee.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Casandra Smith	Title Clerk
Email csmith@villageofpewaukee.gov	Phone 262-691-5660

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 67171
Submission date: 05-10-2023 08:38 AM
Confirmation: PA10720231837O1683725921511
Submission type: ORIGINAL

Village of Pewaukee Ordinance 2.136.1

Sec. 2.136.1. Confidentiality of income and expenses.

- (a) *Adoption.* This subsection adopts by reference Wis. Stats. § 70.47(7)(af) as it may be amended from time to time, which provides that income and expense information provided by a property owner to the assessor for the purposes of establishing a valuation for assessment purposes by the income method of valuation shall be considered confidential and not a public record open to inspection or copying pursuant to Wis. Stats. § 19.35(1).
- (b) *Exceptions.* The village may make disclosure of such information under the following circumstances.
- (1) The assessor has access to such information in the performance of his/her duties.
 - (2) The board of review may review such information when needed in its opinion to decide upon a contested assessment.
 - (3) Another person or governmental body has the right to review such information as a result of the duties of their office or as established by law.
 - (4) The village is complying with a court order.
 - (5) The person providing the income and expense information has contested the assessment at either the board of review or by filing a claim for excessive assessment under Wis. Stats. § 74.37, in which case all underlying records relating to the assessment are open and public.

(Ord. No. 2019-06, § I, 5-21-2019)

**Board of Review Policy on Procedure for
Sworn Telephone or Sworn Written Requests**

Whereas, Sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement Form being submitted.

NOW, THEREFORE, the Village of Pewaukee Board of Review does hereby adopt as Board of Review Policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereinafter "Owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the Clerk of the BOR the following documents:

- A. A timely Notice of Intent to appear at BOR;
- B. A timely Objection Form for Real Property Assessment (PA-115A);
- C. A timely Request for Waiver of Board of Review Hearing Form (PA-813); and
- D. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the Clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- A. The Owner's stated reason(s) for the request as indicated on the PA-814;
- B. Fairness to the parties;
- C. Ability of the Owner to procure in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony;
- D. Ability to cross-examine the person providing the testimony;
- E. The BOR's technical capacity to honor the request; and
- F. The Owner has provided substantial reasons to justify the waiver request; and
- G. Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on this 20 day of May, 2019.

Attested By


Clerk of the Board of Review

By the Village of Pewaukee Board of Review


Board of Review Chairperson

**Board of Review Policy on Procedure for
Waiver of Board of Review Hearing Requests**

Whereas, Sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Sec. 70.47(8) and allow the taxpayer to have the taxpayer's assessment reviewed under Sec. 70.47(13); and

Whereas, Sec. 70.47(8m), Wis. Stats further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under Sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, Sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Sec. 74.37(3), Wis. Stat. and notwithstanding the time period under Sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Sec. 74.37(3)(d), Wis. Stat.; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

NOW, THEREFORE, the Village of Pewaukee Board of Review does hereby adopt as Board of Review Policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- A. A timely Notice of Intent to appear at BOR;
- B. A timely Objection Form for Real Property Assessment (PA-115A); and
- C. A Request for Waiver of Board of Review Hearing Form as developed by Department of Revenue.

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- A. The benefits or detriments of the BOR process;
- B. The benefits or detriments of having a record for the Court review;
- C. Avoidance of unruly, lengthy and burdensome appeals;
- D. Ability to cross-examine the person providing the testimony;
- E. The taxpayer's stated reason for the request as indicated on PA-813 Form;
- F. Whether the nature of the objection may have an impact on the matter in which similarly situated properties are assessed;
- G. The taxpayer has provided substantial reasons to justify the waiver request; and
- H. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on this 22 day of May, 2019.

By the Village of Pewaukee Board of Review

Attested By:


Clerk of the Board of Review


Board of Review Chairperson

Gimbel · Reilly · Guerin · Brown

LLP

Writer's Direct E-mail
acrighton@grgblaw.com

May 5, 2023

Via E-mail (csmith@villageofpewaukee.gov) and Federal Express

Ms. Cassie Smith, Village Clerk
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Re: 2023 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: CJM&W Investment Company c/o Wal-Mart
Property Address: 411 Pewaukee Road, Pewaukee, WI 53072
Parcel Number: 0901990003

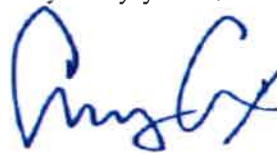
Dear Ms. Smith:

Enclosed please find an Agent Authorization signed by our client, CJM&W Investment Company c/o Walmart, regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing and the Objection to Real Property Assessment.

We would like to waive the hearing of the attached objection. If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review and have therefore enclosed a Request to Testify by Telephone.

Please let us know if you have any questions or require anything further from us. Thank you for your attention to this matter.

Very truly yours,



Amy M. Crichton
Litigation Paralegal

Enclosures

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name CJM&W Investment Company c/o Wal-Mart			Taxation district <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City		County Waukesha
Mailing address PO Box 8050			Enter municipality → Pewaukee		
City Bentonville			State AR	Zip 72712	Street address of property 411 Pewaukee Road
City Pewaukee			State WI	Zip 53072	
Parcel number PWV 090199003		Phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Fax () -

Section 2: Authorized Agent Information

Name / title Attys Christopher L. Strohehn, Russell J. Karnes, Samantha Bailey, Zachary Wroblewski, and Adam Schleis			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E. Kilbourn Avenue, Suite 1170			Phone (414) 271 -1440	Fax (414) 271 - 7680	
City Milwaukee			State WI	Zip 53202	Email cstrohehn@grgblaw.com and rkarnes@grgblaw.com

Section 3: Agent Authorization

<p>Agent Authorized for: <i>(check all that apply)</i></p> <p><input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>2018, 2019, 2020, 2021, 2022, 2023</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>12-31-2023</u> (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm-dd-yyyy)</small></p>	
<p>Send notices and other written communications to: <i>(check one or both)</i> <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original
- If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name <i>(please print)</i> Wal-Mart Real Estate Business Trust	
	Owner signature <i>Brandon Caplena</i>	
	Company or title Sr. Manager	Date <i>(mm-dd-yyyy)</i> 05-05-2023

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name <i>(on changed assessment notice)</i> CJM&W Investment Company c/o Wal-Mart				Agent name <i>(if applicable)</i> Gimbel, Reilly, Guerin & Brown LLP			
Owner mailing address PO Box 8050				Agent mailing address 330 E. Kilbourn Avenue, Suite 1170			
City Bentonville	State AR	Zip 72712		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204 - 3835		Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbehn@grgblaw.com / rkarnes@grgblaw.com	
Section 2: Assessment Information and Opinion of Value							
Property address 411 Pewaukee Road				Legal description or parcel no. <i>(on changed assessment notice)</i> PWV090199003			
City Pewaukee	State WI	Zip 53072					
Assessment shown on notice - Total 11,510,000				Your opinion of assessed value - Total \$5,570,000			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres	@	\$ acre use value	
# of pasture acres	@	\$ acre use value	
# of specialty acres	@	\$ acre use value	
Undeveloped classification # of acres	@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres	@	\$ acre @ 50% of market value	
Forest classification # of acres	@	\$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres	@	\$ acre @ 50% of market value	
Managed forest land acres	@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i> Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on other big box stores and appraisals.

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe remodel
 Date of changes 10-31-2019 Cost of changes \$ 2,393 Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed *(provide dates)* - to -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 06-07-2021 Value \$5,770,000 Purpose of appraisal retrospective market value
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.

B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05-05-2023
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Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

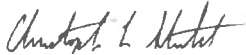
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality Village of Pewaukee	County Waukesha
Requestor's name CJM&W Invenment Company c/o Wal-Mart	Agent name (if applicable)* Gimbel , Reilly, Guerin & Brown LLP
Requestor's mailing address PO Box 8050, Bentonville, AR 72712	Agent's mailing address 330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

Property address 411 Pewaukee Road, Pewaukee, WI 53072	
Legal description or parcel number PWV 0901990003	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 11,510,000	
Property owner's opinion of value \$ 5,770,000	
Basis for request To take matter directly to circuit court	
Date Notice of Intent to Appear at BOR was given 05 - 05 - 2023	Date Objection Form was completed and submitted 05 - 05 - 2023

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.



Requestor's / Agent's Signature

***If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Board of Review Chairperson's Signature _____

Date _____

Taxpayer advised _____
Date _____

Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board **may** allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality Village of Pewaukee	County Waukesha
Property owner's name CJM&W Investment Company c/o Wal-Mart	Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP
Owner's mailing address PO Box 8050, Bentonville, AR 72712	Agent's mailing address 330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202
Owner's telephone number (479) 204 3835	Agent's telephone number (414) 271 1440
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address 411 Pewaukee Road, Pewaukee, WI 53072
2. Legal description or parcel number from the current assessment roll 0901990003
3. Total Property Assessment \$11,510,000
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request to take matter directly to circuit court.

* If the request is approved, provide the best telephone number to reach you 414-271-1440

Owner's or Agent's signature 	Date 5-5-2023
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date _____

ADDENDUM
LIST OF ADDITIONAL AUTHORIZED AGENTS

Name	Title	Company Name	Mailing Address	Email	Phone
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohbehn@grgblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@grgblaw.com	414-224-8735
Samantha B. Bailey	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	sbailey@grgblaw.com	414-271-1440
Zachary T. Wroblewski	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	zwroblewski@grgblaw.com	414-271-1440
Adam J. Schleis	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	aschleis@grgblaw.com	414-271-1440
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@grgblaw.com	414-224-8666
Jaclyn C. Kalle	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkalle@grgblaw.com	414-271-1440
Amy Crichton	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	acrichton@grgblaw.com	414-271-1440
Caroline Tietjens	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	ctietjens@grgblaw.com	414-224-8659
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734