



Village of Pewaukee Board of Review Agenda

April 28, 2022 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(s)
 - a. June 22, 2021
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
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. 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
12. Presentation of the Assessment Roll – Dean Peters, Associated Appraisals
13. Scheduled Objections
14. 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. To request such assistance, contact the Village Clerk at 262-691-5660.

Posted April 1st, 2022

**VILLAGE OF PEWAUKEE
BOARD OF REVIEW MINUTES
JUNE 22, 2021**

1. Call to Order and Roll Call

Chairperson Laurin Miller called the Zoom meeting to order at approximately 3:30 p.m.

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

Also present: Deputy Clerk-Treasurer Jackie Schuh; Village Attorney Mark Blum; Assessor Dean Peters; Assessor Nick Laird; Attorney Matt Gralinski joined the meeting at approximately 5:15 p.m. to replace Village Attorney Mark Blum;

2. Approval of Minutes of Previous Meeting(s)

a. May 3, 2021

Cheryl Mantz motioned, seconded by Jeff Knutson to approve the May 3, 2021 regular Board of Review meeting minutes as presented.

Motion carried by roll call vote 5-0.

3. Verify Training has met the mandatory training requirements

Clerk Smith confirmed that mandatory training requirements were met with the following having viewed the training DVD: Paul Janson, Laurin Miller, Cheryl Mantz, Cassie Smith, and Samuel Liebert

4. 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 agenda packet. Attorney Blum also confirmed that it was made available digitally in the packet.

5. 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 in the agenda packet.

6. 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 in the agenda packet.

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

Village Clerk Smith confirmed that she received the final Assessment Roll from the Assessor via email on June 22, 2021. Assessor Dean Peters was to email the affidavit to Clerk Smith that same day.

8. Review of the assessment roll.

Assessor Peters indicated that the final version is in PDF format.

9. 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 indicated that there were no errors to correct therefore nothing was added to the assessment roll.

Cassie Smith motioned, seconded by Cheryl Mantz to accept the Assessment Roll as presented.

Motion carried by roll call vote 5-0.

10. Presentation of the Assessment Roll – Dean Peters, Associated Appraisals

Assessor Peters indicated the complete, final Assessment Roll was delivered to Village Clerk Smith June 22, 2021, and that this is a maintenance year for assessments. Per Peters, the level of assessment is approximately 94% or 6% below market value.

11. Scheduled Objections

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 having been received June 15, 2021. Property owner is CJM & W Investment Company, c/o Wal-Mart at 411 Pewaukee Road, being represented by Gimbel, Reilly, Guerin, Brown LLC/Christopher L. Stohbehn or Russell J. Karnes (Agent). Per Smith, the value in the assessment roll for the current year is as follows:

Land	\$ 5,131,000.00
Improvements	<u>\$ 8,369,000.00</u>
Total Assessment	\$13,500,000.00

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.

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

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 having been received June 15, 2021. Property owner is Menard, Inc at 1357 Capitol Drive, being represented by Paradigm Tax Group/Debbie Pellegrino. Per Smith, the value in the assessment roll for the current year is as follows:

Land	\$ 5,131,000.00
Improvements	<u>\$ 8,369,000.00</u>
Total Assessment	\$13,500,000.00

Assessor Peters stated the corrected the values as reported in the assessment roll are 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.

Jeff Knutson motioned, seconded by Cheryl Mantz to grant the request of Waiver of the Board of Review Hearing to PWV 0901984 – 1357 Capitol Drive – Menard, Inc due to prior filed litigation.

Motion carried by roll call vote 5-0.

PWV 0903101004 – 285 Forest Grove – Forest Crossroads Investments, LLC

Village Clerk Smith confirmed that there was timely notification with all documents having been received June 16, 2021. Property owner is Forest Crossroads Investments, LLC at 285 Forest Grove, represented by Chad Zeznanski. Per Smith, the value in the assessment roll for the current year is as follows:

Land	\$ 412,000.00
Improvements	<u>\$ 1,834,000.00</u>
Total Assessment	\$ 2,246,000.00

The property owner's opinion of the value is \$ 1,400,000.00. 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 0903101004 – 285 Forest Grove Drive – Forest Crossroads Investments, LLC due to prior pending litigation.

Motion carried by roll call vote 5-0.

PWV 0903108 – 1166 Quail Court – Quail Crossroads Investments, LLC

Village Clerk Smith confirmed that there was timely notification with all documents having been received June 15, 2021. Property owner is Quail Crossroads Investments, LLC, at 1166 Quail Ct represented by Chad Zeznanski. Per Smith, the value in the assessment roll for the current year is as follows:

Land	\$ 481,300.00
Improvements	<u>\$ 3,095,000.00</u>
Total Assessment	\$ 3,577,000.00

The property owner's opinion of the value is \$ 1,600,000.00. 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 0903108 – 1166 Quail Court – Quail Crossroads Investments, LLC due to prior pending litigation.

Motion carried by roll call vote 5-0.

The Board of Review members agreed to recess and to reconvene at 5:15 p.m. to address any walk-in objections. The Board of Review members reconvened into session at approximately 5:15 p.m. Attorney Matt Gralinski joined as legal counsel in place of Attorney Blum. Village Clerk Smith confirmed that no other objections were brought to her attention. They agreed to recess and to reconvene at 5:25 p.m. They reconvened into session at approximately 5:25 p.m. Per Smith, no further objections were brought to her attention.

12. Adjournment

Kyle McNulty motioned, seconded by Cheryl Mantz to adjourn the June 22, 2021 Board of Review meeting at approximately 5:30 p.m.

Motion carried by roll call vote 5-0.

Respectfully submitted,

Jackie Schuh
Deputy Clerk-Treasurer
Village of Pewaukee

DIVISION 4. BOARD OF REVIEW

Sec. 2.134. Composition.

The board of review shall consist of the village president, the clerk-treasurer, three citizen members appointed by the village president subject to confirmation of the village board, and one alternate member, who shall be a citizen, appointed by the village president subject to confirmation of the village board. The citizen members shall be appointed for staggered three-year terms with the year of appointment as follows: One member for one year, one member for two years and one member for three years. The initial term for the alternate shall be for one year.

(Code 1967, § 1.03(1) ; Ord. No. 2004-14, § 1, 7-20-2004)

Sec. 2.135. Organization.

At the first meeting of the board of review, the members shall organize by the election of a chairman and a vice-chairman. The clerk-treasurer shall act as secretary of the board. The board may employ such other stenographers and reporters as it may deem necessary.

(Code 1967, § 1.03(2))

Sec. 2.136. Compensation.

All members of the board of review except officials who are compensated on a full-time basis shall be paid for each day of attendance at meetings of the board at such rate as established by the village board. Evening meetings shall be considered as half days of attendance.

(Code 1967, § 1.03)

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.

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- (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:

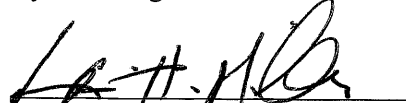
This policy shall be effective upon passage.

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:

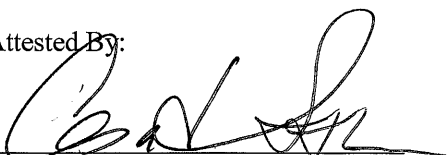
- A. The benefits or detriments of the BOR process;
- B. The benefits or detriments of having a record for the Court review;
- C. Avoidance of unruly, lengthy and burdensome appeals;
- D. Ability to cross-examine the person providing the testimony;
- E. The taxpayer's stated reason for the request as 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.

Attested By:


Clerk of the Board of Review

By the Village of Pewaukee Board of Review


Board of Review Chairperson