



Village of Pewaukee Board of Review Agenda

June 22, 2021 at 3:30 p.m.

(Must be in session a minimum of 2 hours)

Meeting Available on Zoom.us at the following meeting number:

<https://us02web.zoom.us/j/87821811425>

In lieu of participating via the Zoom website, the alternative telephone only dial-in is:

Telephone number: 312-626-6799 Meeting ID: 878 2181 1425

"Due to the COVID-19 Pandemic and in recognition of the declaration of states of emergency by the President, the Governor and the Village President, this meeting will not be open to the public in an in-person capacity. Those wishing to observe may do so by downloading the ZOOM app to your personal computer, tablet or smart phone and utilizing the above information to join via either computer or telephone. If you wish to communicate in written format with the Board you may send written comments to the Village Clerk at 235 Hickory St. Pewaukee, WI 53072 or you may email the clerk at csmith@villageofpewaukee.com."

1. Call to Order and Roll Call
2. Approval of Minutes of Previous Meeting(s)
 - a. May 3, 2021
3. Verify Training has met the mandatory training requirements
4. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af).
5. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony.
6. Review the policy regarding the procedure for waiver of Board of Review hearing requests.
7. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk.
8. Review of the assessment roll.
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.
10. Presentation of the Assessment Roll – Dean Peters, Associated Appraisals
11. Scheduled Objections
12. 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 May 17, 2021



**5/3/2021 Board of Review - Meet to
Adjourn Meeting**

Meeting Minutes

**VILLAGE OF PEWAUKEE BOARD OF REVIEW MEETING MINUTES
MAY 3, 2021**

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1. Call to Order and Roll Call

Clerk Smith called the meeting to order at approximately 4:00 p.m.
Members present: Paul Jansen; Laurin Miller; Cheryl Mantz; Village President, Jeff Knutson;
Village Clerk, Cassie Smith;
Also Present: Deputy Clerk-Treasurer, Jackie Schuh;

2. 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.

**President Jeff Knutson motioned, seconded by Cassie Smith to nominate Cheryl Mantz as
Vice-Chairperson.**

Cheryl Mantz accepted the nomination.

Motion carried by roll call vote 5-0.

3. Confirm appropriate Board of Review and Open Meeting Notices

Village Clerk Cassie Smith confirmed that the meeting posting requirements were met with the following:

- 1) May 3, 2021 Meeting to Adjourn, May 19, 2021 Open Book, and June 22, 2021 Board of Review were posted on the website and hung at the Village Hall and the downtown Kiosk.
- 2) May 3, 2021 Meeting to Adjourn Agenda, which includes the notice of the next meeting on June 22, 2021 were posted on the website at Pewaukee Library, the two doors at Village Hall and the Downtown Kiosk.
- 3) The Official Public Notice of the Board of Review Meeting was published in the Waukesha Freeman on April 15, 2021.

4. Approval of Minutes of Previous Meeting(s)

a. May 12, 2020

**Laurin Miller motioned, seconded by Paul Jansen to approve the May 12, 2020 minutes of
the regular Board of Review meeting as presented.**

Motion carried by roll call vote 5-0.

5. Adjournment

**Cheryl Mantz motioned, seconded by Jeff Knutson to adjourn the May 3, 2021 Board of
Review meeting at approximately 4:08 p.m.**

Motion carried by roll call vote 5-0.

Respectfully Submitted,

Jackie Schuh
Deputy Clerk-Treasurer

ORDINANCE NO. 2019-06

**ORDINANCE TO CREATE A NEW SECTION UNDER CHAPTER 2,
ARTICLE IV, DIVISION 4, OF THE MUNICIPAL CODE OF
THE VILLAGE OF PEWAUKEE REGARDING CONFIDENTIAL
INFORMATION PROVIDED AS PART OF THE ASSESSMENT PROCESS**

The Village Board of the Village of Pewaukee, Waukesha County, Wisconsin do ordain as follows:

SECTION I

An Ordinance is hereby created to add to Chapter 2, Article VI, Division 4, of the Village Code of the Village of Pewaukee as follows:

Confidentiality of Income and Expenses.

- (a) *Adoption.* This subsection adopts by reference Wisconsin Statute Sec. 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 Wisconsin Statute Sec. 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 Wisconsin Statute Sec. 74.37, in which case all underlying records relating to the assessment are open and public.

SECTION II

All Ordinances or parts of Ordinances contravening the terms and conditions of this ordinance are hereby to that extent repealed.

SECTION III

The several sections of this Ordinance shall be considered severable. If any section shall be considered by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the other portions of the ordinance.

SECTION IV

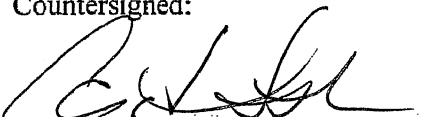
This Ordinance shall take effect upon passage and publication as approved by law, and the Village Clerk shall so amend the Code of Ordinances of the Village of Pewaukee, and shall indicate the date and number of this amending Ordinance therein.

PASSED AND ADOPTED by the Village Board of the Village of Pewaukee, this 21 day of May, 2019.

APPROVED:


Jeff Knutson, Village President

Countersigned:


Cassie Smith, Village Clerk

**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:

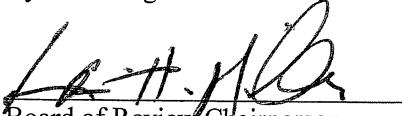
This policy shall be effective upon passage.

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

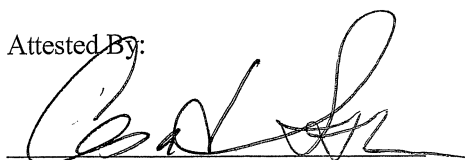
3. EFFECTIVE DATE:

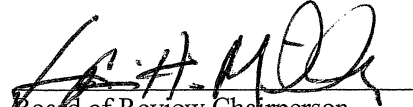
This policy shall be effective upon passage.

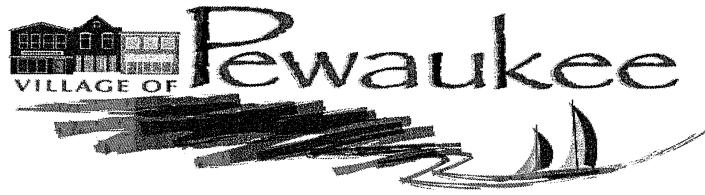
Passed on this 22 day of May, 2019.

By the Village of Pewaukee Board of Review

Attested By:


Clerk of the Board of Review


Board of Review Chairperson



Village of Pewaukee Board of Review Scheduled Objections

June 22, 2021 – Meeting starts at 3:30pm

All times below are tentative, hearings will not start before times listed.

- | | | | |
|---------------|--|---------------------------|------------------------------|
| 3:35pm | PWV 0901990003 | 411 Pewaukee Road | <u>Waiver Request</u> |
| | CJM & W investment Company (Wal-Mart)
Gimbel, Reilly, Guerin, Brown, LLC/Christopher L. Stohbehn or Russell J. Karnes (Agent) | | |
| 3:45pm | PWV 0901984 | 1357 Capitol Drive | <u>Waiver Request</u> |
| | Menard, Inc. (Owner)
Paradigm Tax Group/Debbie Pellegrino (Agent) | | |
| 3:55pm | PWV 0903101004 | 285 Forest Grove | |
| | Forest Crossroads Investments, LLC (Owner)
Chad Zeznanski (Agent) | | |
| 4:05pm | PWV 0903108 | 1166 Quail Court | |
| | Quail Crossroads Investments, LLC (Owner)
Chad Zeznanski (Agent) | | |

Gimbel • Reilly • Guerin • Brown
LLP



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

June 14, 2021

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

Cassandra Smith, Village Clerk
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Re: 2021 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: PWV 0901-990-003

Dear Ms. Smith:

Enclosed please find an Agent Authorization signed by our client, CJM & W Investment Company c/o Wal-Mart, 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,

Corina L. Torres
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 (Check one) <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City		County Waukesha
Mailing address P.O. Box 8050			Street address of property 411 Pewaukee Road		
City Bentonville	State AR	Zip 72712	City Pewaukee	State WI	Zip 53072
Parcel number PWV-0901-990-003	Phone (479-)204 -3835	Email brandon.caplana@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Attys. Christopher L. Strohbahn/Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E Kilbourn Ave, Suite 1170			Phone (414) 271 -1440	Fax (414)271 7680	
City Milwaukee	State WI	Zip 53202	Email cstrohbahn@grgblaw.com / rkarnes@grgblaw.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input checked="" type="checkbox"/> Other Claim for excessive assessment	Enter Tax Years of Authorization 2017, 2018, 2019, 2020,2021 _____ _____ _____
Authorization expires: <u>12-31-2021</u> (unless rescinded in writing prior to expiration) <small>(mm - dd - yyyy)</small>	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner	

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 (please print) CJM & W Investment Company c/o Wal-Mart	
	Owner signature 	
	Company or title Brandon Caplena, Senior Manager Property Tax Division	

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 (on changed assessment notice) CJM & W Investment Company c/o Wal-Mart				Agent name (if applicable) Christopher L. Strohbahn / Gimbel, Reilly, Guerin & Brown			
Owner mailing address P.O. Box 8050				Agent mailing address 330 E. Kilbourn Ave., #1170			
City Bentonville	State AR	Zip 72712		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204 - 3835		Email brandon.caplena@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbahn@grglaw.com	

Section 2: Assessment Information and Opinion of Value			
Property address 411 Pewaukee Road		Legal description or parcel no. (on changed assessment notice) PWV-0901-990-003	
City Pewaukee	State WI	Zip 53072	
Assessment shown on notice - Total \$ 12,860,900		Your opinion of assessed value - Total \$ 5,770,000	

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: (Attach additional sheets if needed) Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other comparable 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 remodeling
 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 <i>Christopher L. Strohbahn</i>	Date (mm-dd-yyyy) 06 - 14 - 2021
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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)."

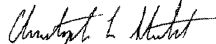
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

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 Investment Company c/o Wal-Mart	Agent name (if applicable)* Christopher L. Strohbehn / Russell J. Karnes
Requestor's mailing address P.O. Box 8050 Bentonville, AR	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., #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-0901-990-003	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 12,860,900	
Property owner's opinion of value \$ 5,770,000	
Basis for request 2020 matter is currently in Circuit Court.	
Date Notice of Intent to Appear at BOR was given 06 - 14 - 2021	Date Objection Form was completed and submitted 06 - 14 - 2021

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) Christopher L. Strohbehn / Russell J. Karnes
Owner's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., #1170, Milwaukee, WI 53202
Owner'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
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 PWV-0901-990-003

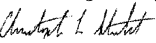
3. Total Property Assessment \$ 12,860,900

4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone* Submit sworn written statement

Basis for request 2020 matter is currently in 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 06 - 14 - 2021
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
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
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@grgblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@grgblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@grgblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Christopher M. Hayden	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	chayden@grgblaw.com	414-271-1440
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cbrand@grgblaw.com	414-224-8739
Corina Torres	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	ctorres@grgblaw.com	414-271-7126
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



June 17, 2021

Village Clerk - Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Re: **2021 Objection to Real Property Assessment**
Request for Waiver of Board of Review Hearing
1357 Capital Drive
Pewaukee, WI 53072
Parcel Number: PWV0901984

Dear Board of Review Members:

We represent the client, Menard, Inc., and we are submitting an Objection to Real Property Assessment form for the Menards located at 1357 Capital Drive, Village of Pewaukee, WI (Parcel #PWV0901984).

We have also submitted a Request for Waiver of Board of Review Hearing form as there are 2016, 2017, 2018, 2019 & 2020 appeals pending at Circuit Court.

Please let me know if you have any questions or require additional information.

Thank you.

Sincerely,

Debbie Pellegrino

Debbie Pellegrino
Consultant

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 (on changed assessment notice) Menard, Inc.				Agent name (if applicable) Pardigm Tax Group/Debbie Pellegrino			
Owner mailing address 5101 Menard Dr.				Agent mailing address 30 N. LaSalle #3520			
City Eau Claire	State WI	Zip 54703		City Chicago	State IL	Zip 60602	
Owner phone (715) 876 - 2297	Email dmichlig@menard-inc.com			Owner phone (312) 585 - 5519	Email dpellegrino@paradigmtax.com		

Section 2: Assessment Information and Opinion of Value			
Property address 1357 Capital Drive			Legal description or parcel no. (on changed assessment notice) PWV0901984
City Pewaukee	State WI	Zip 53072	
Assessment shown on notice - Total \$ 13,500,000			Your opinion of assessed value - Total \$ 7,570,000

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			13,500,000
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: (Attach additional sheets if needed) Value is excessive based on appraisal.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on subject store appraisal.

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 store remodel-expansion _____
 Date of changes 03 - 14 - 2014 Cost of changes \$ 5,984,913 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 01 - 01 - 2016 Value 5,350,000 Purpose of appraisal Property Tax Valuation 1/2017 \$5,350,000
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. 1/2020 \$7,570,000

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 10 minutes.

Property owner or Agent signature <i>Debbie Pellegrino</i>	Date (mm-dd-yyyy) 06 - 17 - 2021
---	--

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 Menard, Inc.			Taxation district (Check one) <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City		County Waukesha
Mailing address 5101 Menard Drive			Enter municipality → Pewaukee		
Street address of property 1357 Capital Drive					
City Eau Claire	State WI	Zip 54703	City Pewaukee	State WI	Zip 53072
Parcel number PN V0901984		Phone (715) 876 - 2297	Email dmichlig@menard-inc.com		Fax () -

Section 2: Authorized Agent Information

Name / title Debbie Pellegrino / consultant			Company name Paradigm Tax Group		
Mailing address 30 N. LaSalle # 3520			Phone (312) 585 - 5519	Fax () -	
City Chicago	State IL	Zip 60602	Email dpellegrino@ParadigmTax.com		

Section 3: Agent Authorization

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

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 (please print) Dan Michlig	
	Owner signature <i>D Michlig</i>	
	Company or title Tax Manager	Date (mm-dd-yyyy) 4 - 22 - 2021

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 Menard, Inc.	Agent name (if applicable) * Pardigm Tax Group/Debbie Pellegrino
Requestor's mailing address 5101 Menard Dr.	Agent's mailing address 30 N. LaSalle #3520
Requestor's telephone number (715) 876 - 2297	Agent's telephone number (312) 585 - 5519
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address dmichlig@menard-inc.com	Agent's email address dpellegrino@paradigmtax.com

Property address 1357 Capital Drive	
Legal description or parcel number PWV0901984	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 13,500,000	
Property owner's opinion of value \$ 7,570,000	
Basis for request 2016, 2017, 2018, 2019, 2020 Appeals pending at Circuit Court	
Date Notice of Intent to Appear at BOR was given 06 - 15 - 2021	Date Objection Form was completed and submitted 06 - 17 - 2021

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.

Debbie Pellegrino

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 _____

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

Name	Title	Company Name	Mailing Address	Email	Phone
John Booras	Consultant	Paradigm Tax Group	30 N. LaSalle St. #3520, Chicago, IL 60602	jbooras@paradigmtax.com	312- 300-5674
Debbie Pellegrino	Consultant	Paradigm Tax Group	30 N. LaSalle St. #3520, Chicago, IL 60602	dpellegrino@paradigmtax.com	312-585-5519
Melanie Brennan	Consultant	Paradigm Tax Group	30 N. LaSalle St. #3520, Chicago, IL 60602	mbrennan@paradigmtax.com	708-220-3748
Krystle Williams	Consultant	Paradigm Tax Group	30 N. LaSalle St. #3520, Chicago, IL 60602	kwilliams@paradigmtax.com	312-374-3581
John Donohue	Consultant	Paradigm Tax Group	6636 Cedar Avenue S, Suite 160, Minneapolis, MN 55423	jdonohue@paradigmtax.com	612-299-1225
Russell Karnes	Attorney	Gimbel, Reily, Guerin & Brown	330 E. Kilbourn Ave, Suite 1170, Milwaukee, WI	rkarnes@grgblaw.com	414-271-1440
Chris Strohbehn	Attorney	Gimbel, Reily, Guerin & Brown	330 E. Kilbourn Ave, Suite 1170, Milwaukee, WI	chstrohbehn@grgblaw.com	414-271-1440

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 (on changed assessment notice) Forest Crossroads Investments LLC				Agent name (if applicable) Chad Zeznanski			
Owner mailing address P.O. Box 180469				Agent mailing address 10000 Innovation Drive, Suite 250			
City Delafield	State WI	Zip 53018		City Milwaukee	State WI	Zip 53226	
Owner phone () -		Email		Owner phone (262) 225 - 1784		Email czeznanski@wipfli.com	

Section 2: Assessment Information and Opinion of Value			
Property address 285 Forest Grove Drive			Legal description or parcel no. (on changed assessment notice) Parcel number: PWV-0903-101-004
City Pewaukee	State WI	Zip 53072	
Assessment shown on notice - Total \$ 2,246,000			Your opinion of assessed value - Total \$ 1,400,000

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	Basis for your opinion of assessed value: (Attach additional sheets if needed)
Reason(s) for your objection: (Attach additional sheets if needed) The subject property's 2021 assessed value exceeds the subject's fair market value as of January 1, 2021.	Comparable sales approach to value

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 2,500,000 Date 8-29-2019 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 Not applicable
 Date of changes Not applicable Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
- 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) 8/29/2019
 Asking price \$ Not applicable List all offers received Not applicable
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 3-24-2021 Value 1,400,000 Purpose of appraisal Ad valorem
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. Not applicable

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Not applicable
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 45 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 6-16-2021
---------------------------------------	---------------------------------------

Agent Authorization – Property Assessment

(Please print or type)

Part 1 Property Owner's Name		Spouse Name	Date
See Exhibit A - Property List		---	May 6, 2020
Property Owner's Address (number and street)		Spouse Address (if different from taxpayer)	Telephone Number – Daytime
P.O. Box 180469		---	(---)
City, State, and Zip Code	City, State, and Zip Code	E-mail Address	
Delafield, WI 53018	---	---	
Parcel number	Parcel Address		
See Exhibit A - Property List	See Exhibit A - Property List		

Personal Property Account Name:

Part 2 I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.

Name	Address	Telephone Number
Chad Zeznanski	10000 Innovation Drive, Suite 250, Milwaukee, WI 53226	(262) 225-1784
		()
		()

Part 3 This authorization expires: _____ / _____ / _____ Does not expire until I revoke it in writing

MM / DD / YYYY

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 taxpayer, I certify that I have the power to execute this Agent Authorization form.

Part 4 Send notices and other written communications to: Authorized Agent OR Property Owner

► I understand, agree, and accept:

If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.

Part 5

Signature	Title	Date
	MANAGING MEMBER	5/7/20
Signature	Title	Date

This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.

Exhibit A – Property List

Parcel Number	Property Address	Owner
302-0187-000	9100 West Locust Street, Milwaukee, Wisconsin	Duane S. Reed & Osbie Reed
PWV-0903-101-004	285 Forest Grove Drive, Pewaukee, Wisconsin	Forest Crossroads Investments LLC
PWV-0903-108	1166 Quail Court, Pewaukee, Wisconsin	Quail Crossroads Investments LLC
15-030-01-014.00	1500 West Market Street, Mequon, Wisconsin	Daystar Properties LLC
BR C1116984005	15850 West Bluemound Road, Brookfield, Wisconsin	Duane S. Reed & Osbie Reed
0710-221-0413-8	2820 Walton Commons, Madison, Wisconsin	Maranda Estate LLC

(070934307054) 2118 W. Beltline Hwy
MADISON WIS. 5

GENCAP Beltline LLC

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> Quail Crossroads Investments LLC				Agent name <i>(if applicable)</i> Chad Zeznanski			
Owner mailing address P.O. Box 180469				Agent mailing address 10000 Innovation Drive, Suite 250			
City Delafield	State WI	Zip 53018		City Milwaukee	State WI	Zip 53226	
Owner phone () -		Email		Owner phone (262) 225 - 1784		Email czeznanski@wipfli.com	

Section 2: Assessment Information and Opinion of Value			
Property address 1166 Quail Court			Legal description or parcel no. <i>(on changed assessment notice)</i> Parcel number: PWV-0903-108
City Pewaukee	State WI	Zip 53072	
Assessment shown on notice - Total \$ 3,577,200			Your opinion of assessed value - Total \$ 1,600,000

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	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i> The subject property's 2021 assessed value exceeds the subject's fair market value as of January 1, 2021.	Comparable sales approach to value

Section 4: Other Property Information

A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ 3,900,000 Date 8-29-2019 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 Not applicable
 Date of changes Not applicable Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No

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)* 8/29/2019
 Asking price \$ Not applicable List all offers received Not applicable

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 3-24-2021 Value 1,600,000 Purpose of appraisal Ad valorem
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. Not applicable

Section 5: BOR Hearing Information

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Not applicable
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 45 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 6 - 16 - 2021
---------------------------------------	------------------------------------

Exhibit A - Property List

Parcel Number	Property Address	Owner
302-0187-000	9100 West Locust Street, Milwaukee, Wisconsin	Duane S. Reed & Osbie Reed
PWV-0903-101-004	285 Forest Grove Drive, Pewaukee, Wisconsin	Forest Crossroads Investments LLC
PWV-0903-108	1166 Quail Court, Pewaukee, Wisconsin	Quail Crossroads Investments LLC
15-030-01-014.00	1500 West Market Street, Mequon, Wisconsin	Daystar Properties LLC
BR C1116984005	15850 West Bluemound Road, Brookfield, Wisconsin	Duane S. Reed & Osbie Reed
0710-221-0413-8	2820 Walton Commons, Madison, Wisconsin	Maranda Estate LLC

(070934307054) 2118 W. Beltline Hwy
MADISON WIS. 5

GENCAP Beltline LLC