

**VILLAGE OF PEWAUKEE
BOARD OF REVIEW via ZOOM MEETING
May 12, 2020**

1. Call to Order and Roll Call

Clerk Cassie Smith called the Board of Review Meeting to order at approximately 3:04 p.m.

Board members present on Roll Call: Member Cheryl Mantz, Member Paul Jansen, Member Laurin Miller, Member Kyle McNulty, Village President Jeff Knutson, and Village Clerk Cassie Smith. Member Eric Grunewald was absent.

Also Present: Dean Peters, Associated Appraisal; Nick Laird, Associated Appraisal, Mark Blum, Village Attorney; Jackie Schuh, Deputy Clerk-Treasurer.

2. Approval of Minutes of Previous Meeting

a. Minutes of the July 10, 2019 Board of Review Meeting

Member Kyle McNulty moved, seconded by Paul Jansen to approve the July 10, 2019 Board of Review meeting minutes with the following changes:

- **“Clerk Cassie Smith called the Board of Review Meeting.....”**

- **“President Jeff Knutson nominated Member Paul Jansen as the Vice-Chairperson.”**

Motion carried on roll call vote 5-0.

3. Statement of Public Notice (#2)

Clerk Smith confirmed that notices were appropriately and timely posted, and affidavit received, as follows:

- Notice of Open Book / Board of Review was posted on Village Hall doors, downtown kiosk, website and Pewaukee Public Library on March 3, 2020
- Official Notice of Open Book / Board of Review was published in the Freeman newspaper March 5, 2020
- Board of Review Agenda was amended due to the Covid-19 pandemic to be held via Zoom and was posted on the website on April 23, 2020
- Amended Board of Review agenda was posted on Village Hall doors, downtown kiosk and Pewaukee Public Library on April 24, 2020
- Amended Board of Review Agenda was also published in the Freeman newspaper on May 5, 2020

4. Nominations for Chairperson and Vice-Chairperson

President Jeff Knutson moved, seconded by Member Paul Jansen to appoint Laurin Miller as the Chairperson for the 2020 Board of Review.

Motion carried on roll call vote 5-0.

President Jeff Knutson moved, seconded by Laurin Miller to appoint Paul Jansen for Vice-Chairperson for the 2020 Board of Review.

Motion carried on roll call vote 5-0.

5. Verify Training has met the mandatory training requirements

Clerk Cassie Smith verified that all training requirements were met with President Jeff Knutson, member Laurin Miller and Clerk Cassie Smith attending training on May 8, 2019.

6. Verify the confidentiality of income and expense information provided to the assessor under state law

Clerk Cassie Smith verified that Ordinance 2019-06 brings the Village into compliance and that requirements have been met.

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

Clerk Cassie Smith verified that the policy and procedure for sworn telephone and written testimony has been presented to Board of Review members in their packets.

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

Clerk Cassie Smith verified that the policy has been presented to the Board of Review members in their packets.

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

Clerk Cassie Smith verified that the members received a copy via Dropbox and it has been signed by the Assessor.

10. Review of the Assessment Roll

Assessor Dean Peters stated there were no Assessor corrections.

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 Dean Peters certified verbally during Zoom meeting that there were no assessor corrections and that any changes have been updated.

12. Presentation of the Assessment Roll

Assessor Dean Peters presented the Assessment Roll verbally via Zoom meeting. Clerk Smith confirmed that the Assessment Roll was available to all members of the Board of Review via Dropbox.

13. Scheduled Objections

1441 Capitol Drive – PWV 0901 988

Clerk Smith presented the details. The owner/tenant of the property is Walgreen Co, being represented by Don Mills. The current assessment is \$3,078,500 with land valuation of \$1,953,500 and improvements \$1,125,000. Mr. Mills stated Walgreen is requesting a waiver of hearing due to existing litigation for this property. Attorney Blum confirmed the ongoing litigation. Clerk Smith confirmed that there is pending litigation on this property and that the following requirements were met for a waiver of hearing: 1) timely notice of intent to appeal, 2) timely 'Intent to File for an Objection' form, 3) a request for a waiver from the board.

Vice-Chair Paul Jansen moved, seconded by Chair Laurin Miller to grant the request of waiver hearing and uphold the assessment for 1441 Capitol Drive due to the complex case and other litigating factors.

Motion carried on roll call vote 5-0.

411 Pewaukee Road – PWV 0901 990 003

Clerk Smith presented the details. The owner/tenant of the property is CJM & W Investment Company c/o Walmart, being represented by Gimbel, Reilly, Guerin, Brown, LLC / Russel Karnes. The current assessment is \$12,860,900 with land valuation of \$5,412,500 and improvements \$7,448,400. Mr. Karnes stated their client is requesting a waiver of hearing due to existing litigation for this property. Clerk Smith confirmed that there is pending litigation on this property and that the following requirements were met for a waiver of hearing: 1) timely notice of intent to appeal, 2) timely 'Intent to File for an Objection' form, 3) a request for a waiver from the board.

President Jeff Knutson moved, seconded by Vice-Chair Paul Jansen to grant the request of waiver hearing and uphold the assessment for 411 Pewaukee Road due to the complex case and other litigating factors.

Motion carried on roll call vote 5-0.

1357 Capitol Drive – PWV 0901 984

Assessor Dean Peters interjected before the case was introduced to be heard. He requested, as the assessor, to invoke his right to request a waiver of hearing for this property owned by Menard Inc. Clerk Smith confirmed that there is pending litigation on this property and that the following requirements were met for a waiver of hearing: 1) timely notice of intent to appeal, 2) timely 'Intent to File for an Objection' form, 3) a request for a waiver from the board.

President Jeff Knutson moved, seconded by Clerk Cassie Smith to grant the request of waiver hearing and uphold the assessment for 1357 Capitol Drive due to the complex case and other litigating factors.

Motion carried on roll call vote 5-0.

285 Forest Grove Drive – PWV 0903 101 004

Clerk Smith introduced the case. The owner or the property is Forest Grove Investments LLC of Delafield, WI. current assessment of \$2,246,000 with land value of \$412,000 and improvements of \$1,834,000. Clerk Smith then swore in Chad Zeznanski, representing Forest Grove Investments LLC, Assessor Dean Peters and Nick Laird of Associated Appraisal. Chairperson Laurin Miller reminded all that the Board is required to uphold the assessor's valuation unless there is definitive proof that the assessment is incorrect. Mr. Zeznanski inquired whether the Assessor would agree to a waiver of hearing in this case. Assessor Peters did not object. Per Smith, the following were submitted: 1) timely notice of intent to appeal, 2) timely 'Intent to File for an Objection' form. As a waiver form had not been submitted, the Board considered this request as stated.

Chairperson Laurin Miller moved, seconded by Member Kyle McNulty to grant the request of a waiver hearing and uphold the assessment for 285 Forest Grove Drive due to the complex nature of this case.

Motion carried on roll call vote 5-0.

1166 Quail Court – PWV 0903 108

Clerk Smith introduced the case. The owner or the property is Quail Crossroads Investments LLC. Current assessment of \$3,577,200 with land value of \$481,300 and improvements of \$3,095,900. Chad Zeznanski, representing Quail Crossroads Investments LLC, confirmed that the circumstances are the same as those for 285 Forest Grove Drive. Chairperson Laurin Miller once again reminded all that the Board is required to uphold the assessor's valuation unless there is definitive proof that the assessment is incorrect. Mr. Zeznanski inquired as to whether the Assessor would agree to a waiver of hearing in this case as well. Assessor Peters did not object. Per Smith, the following were submitted: 1) timely notice of intent to appeal, 2) timely 'Intent to File for an Objection' form. As a waiver form had not been submitted, the Board considered this request as stated.

Member Kyle McNulty moved, seconded by Vice-Chair Paul Jansen to grant the request of a waiver hearing and uphold the assessment for 1156 Quail Court Drive due to the complex nature of this case.

Motion carried on roll call vote 5-0.

Attorney Blum requested to have the record reflect that there are no other attendees in the Board Room or on the Zoom meeting as of 3:43pm. So as to meet the two-hour minimum, Attorney Blum and Clerk Smith remained in the Board Room and requested that all members of the Board of Review check back in at 4:30pm via Zoom in the case of any other objections.

All Board members checked back in at 4:30pm, and as there were no further objections, agreed to check back in at 5:15pm.

All Board members checked back in at 5:15pm, and as there were no further objections, proceeded to adjournment.

14. Adjournment

Vice-Chair Paul Jansen moved, seconded by Member Cheryl Mantz to adjourn the proceedings at approximately 5:16 p.m.

Motion carried 5-0.

Respectfully Submitted,

Jackie Schuh
Deputy Clerk/Treasurer