

**VILLAGE OF GERMANTOWN
N112 W17001 MEQUON ROAD
GERMANTOWN, WI 53022**

**MEETING: BOARD OF REVIEW
Revised V**

DATE AND TIME: THURSDAY, MAY 14, 2020 10:00 A.M. – 12 Noon

**LOCATION: Germantown Village Hall Board Room
W112 N17001 Mequon Rd**

- I. Call To Order: This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action. Due to the ongoing social distancing recommendations from the CDC, social distancing will be employed within the Board room so seating will be limited.
- II. Roll Call.
- III. Election of Chairperson and Vice Chairperson.
- IV. Approval of Minutes – October 17, 2019.
- V. Comments by the Assessor.
- VI. Review and Acceptance of the Assessment Roll.
- VII. Verification of Training.
- VIII. Review of Policies Related to Testimony and Waiver of Hearings.
- IX. Take action on any requests for hearing waivers or telephonic hearing requests.
- X. Hear Objections and Deliberations and Decisions on Objections.
 - A. Objections to Real Property
 1. Willard Wolff.
 2. Anthony Robinson, N132W15150 Rockfield Road, Germantown; Parcel GTNV 112402.
 3. Request for Waiver of Board of Review Hearing, Discount Ramps.com LLC Tenant, Stag Industrial Holdings LLC, N102W19400 Willow Creek Way, Germantown; Parcel GTNV 321-969.
 4. Request for Waiver of Board of Review Hearing, Meridian Germantown LLC (leased by Wal-Mart), W190N9855 Appleton Avenue; GTNV 324-960.
- XI. Hear or Schedule Additional Meetings for Objections Filed Prior to Final Adjournment of the Board of Review.

XII. Adjournment.

UPON REASONABLE NOTICE, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service please contact the Village Clerk at (262)250-4740 at least 2 days prior to the meeting.

NOTICE is given that a majority of the Village Board may attend this meeting to gather information about an agenda item over which they have decision making responsibility. This may constitute a meeting of the Village Board per State ex rel. Badke v. Greendale Village Board, even though the Village Board will not take formal action at this meeting.

**VILLAGE OF GERMANTOWN
BOARD OF REVIEW
MEETING MINUTES
OCTOBER 17, 2019**

CALL TO ORDER: The meeting was called to order at 9:00 a.m. by Clerk Braunschweig.

ROLL CALL: Present: Miller, Shaded, Likert, and Schneider. Absent were Niggemeier and Simoneau. Also present: Clerk Braunschweig and Assessor Mark Brown. Attorney Brian Sajdak was present from 9:08 a.m. until 4:30 P.M.

APPROVAL OF MINUTES: May 19, 2019 – **MOTION (Leukert/Schneider) to approve the May 19, 2019 minutes. Motion carried unanimously.**

Comments by the Assessor

Assessor Mark Brown commented that this is a walk-through revaluation year for the Village of Germantown. The last full revaluation was in 2008. Statistics were updated in 2011 and 2013. The revaluation included information from the last two years of sales. Assessments were recalibrated based on sales. There was a 12% increase overall.

Assessor Brown continued that the end goal is value not taxes. Open Book saw over 500 people. There are over 8,000 parcels. There are different types of properties

Attorney Sajdak arrived 9:08 a.m.

The Village has been out of market value. Statutorily the revaluation is not required yet; however, it would be in the near future. Statistical information was reviewed. Residential 19.5% increase; commercial 17% increase.

Mixed classes show negatives because some was shifted from classes. Overall 12.86% increase in assessed value. Does not include local manufacturing. Manufacturing will come in at 100% this year.

There were 289 residential sales. Overall 87.3%. Properties were selling for more than assessed value. Changes the state is making. Last years value. Updating for equalized value. We report to them every year and the DOR adjusts.

Appreciating for about 4% for last year.

Land values for vacant land sales.

All appeals today will have a packet and comparable sales.

Land values has some maps. Delineated areas are shown. Multiple sub-divisions are there as well. Neighborhood map or Neighborhood groups are together as well.

Land tables are in there as well.

Sales pictures of all of the properties that sold in the last two to three years were pointed out.

Will be in the packet per case.

There is an appreciation of value over time.

Other information General property assessment; copies of letters that were sent.

Statistics from the realtor's association.

Leukert: Questioned the negotiation with those that made an appointment. Mark Brown commented that the changes from open book were made and mailed out. Everyone that came to open book were mailed an additional letter after open book. All were sent a letter.

Revaluation required to notify 30 days before today, initial letters, open book and then after open book.

Anyone after open book signed a waiver that they will accept a change within the 30 days.

Mark Brown reminded the committee that the burden of proof is on the property owner. Mark has signed the affidavit. Walk thrus were attempted for every property. Property owners are not required to allow the assessor in. Law changed that property owners can attest regardless if they did not allow the assessor in.

70% access rate. In cases that come to open book but did not allow in they were required to send pictures.

Sent general letter to everyone. Sent out another letter as a follow up.

Review and Acceptance of the Assessment Roll.

The Clerk reported that the Clerk's Office had reviewed a spreadsheet of comparisons from this year and previous years. The Board reviewed the Roll.

VI. Acceptance of Omitted Personal Property Tax for Aurora Medical Group Inc.,
PA 334-001-98.

MOTION (Shadid/Schneider) Acceptance of 2018 Omitted Personal Property Tax for Aurora Medical Group Inc., PA 334-001-98. The assessor commented that the property owner did not file a return and then discovered they did not file. A tax bill was created and they paid it. It is a formality and needs to be accepted. Roll Call Vote Carried Unanimously.

VII. Verification of Training.

Clerk Braunschweig reported that the affidavit of training was filed with the Department of Revenue. All members had completed the training.

VIII. Review of Policies Related to Testimony and Waiver of Hearings.

Attorney Sajdak commented on the policies and no recommendations of changes. Other policy deals with telephone appearances stating that they would need to make the request in advance and factors in place to grant the request. The need / availability of technology would also be a factor.

Mark Brown reported that there is a Personal Property correction of errors for 2018. There was a reporting change in 2018 for the machinery and tools. Aldi submitted their form with the items. Aldi submitted a correction of their report. There is a \$20,400 difference of what should have been reported which resulted in a difference of \$354.98 in taxes.

They could have applied for an unlawful tax claim; however, the window for this has closed. This is the last avenue for 2018 and it does qualify.

MOTION (Schneider/Miller) to accept the Correction of Errors for Aldi, Inc. (Wisconsin) PA 324-500-04; \$20,400 of assessed value difference and it \$354.98 tax. Roll Call Vote Carried Unanimously.

MOTION (Schneider/Shadid) accept the roll as corrected. Roll Call Vote Carried Unanimously.

Mark Brown reported the Meridian Germantown LLC (leased by Wal-Mart), the property owners have requested a waiver of a hearing. No different from last year. They want to take it to court. He recommends waiving the hearing.

MOTION (Shadid/Leukert) Acceptance of Waiver of Board of Review Hearing, Meridian Germantown LLC (leased by Wal-Mart), W190 N9855 Appleton Avenue; GTNV 324-960 and to set the assessed value as identified by the assessor. Roll Call Vote Carried Unanimously.

At 11:05 am the board had been in session for over two hours. There were no individuals coming to the room. The clerk checked systems and had not received any objections.

IX. Hear Objections and Deliberations and Decisions on Objections.

A. Objections to Real Property

1. Ryan Burger, Breanna Burger, W177N11510 Fairway Court, Germantown, Parcel GTNV 214-008. No Application Filed. Did Not Show Up.
2. Timothy Talbot, Alison Talbot, W196N11344 Shadow Wood Drive, Germantown, Parcel GTNV 203208001. No Application Filed. Did Not Show Up.
3. Greg Heinzen, Gail Heinzen, Bookworld Inc. N140W19155 Cedar Lane, Richfield, Parcel GTNV 054-990. Withdrew their Application.
4. Jerome Randall, W199N10398 Appleton Avenue, Germantown, Parcel GTNV 293-993 and Parcel GTNV 293-956. Withdrew their Application.
5. David Herrmann, W209N13450 Robinhood Drive, Richfield, Parcel GTNV 071-990.

Clerk Braunschweig introduced the item for David Herrmann, W209N13450 Robinhood Drive, Richfield, Parcel GTNV 071-990.

David Herrmann of W209N13450 Robinhood Drive, Richfield was sworn in. Mark Brown of Associated Appraisal was sworn in.

A notice of intent to file was received. Copies of the objection form and Findings of Fact, Determinations and Decision were distributed to the board, attorney, assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Mr. Herrmann questioned what is the burden of proof. Attorney Sajdak reported that it is a two step question has the property owner presented evidence that the assessment is in correct. If there is sufficient evidence then the Board will act on the value of the property.

Mr. Herrmann commented on the assessment increases.

Mr. Herrmann questioned how can the land get any more in value. He commented that his land butts up to industrial Gunther/Wetherell property. I do not know what the assessor has for the condition of the house. It

was appraised at \$257,000 and has climbed since purchased the home. The assessor did a physical on site appraisal.

Mr. Herrmann reported that the house is 46 years old and made of reclaimed Milwaukee brick and wood flooring. One bathroom. Ranch style home.

Mr. Herrmann reported that the house has been painted and added carpeting. The septic is 46 years old. The well went down in the last twenty years. New industrial nearby. How can the value be 20,000 more? The concrete is old and heaving and cracking. Mr. Herrmann went to open book and looked at the roll. Looked at neighbors. Housing and lots are generally the same.

Mark Brown questioned Mr. Herrmann: have you had an appraisal of the property?

Mr. Herrmann commented to Mark Brown: No I have not. Thinking of selling. Asking for your opinion because you are the professional. They have the internet and go to the banks. Are they going to want to pay this type of money. Septic could go to heck and the well could go bad.

Mark Brown: questioned Mr. Herrmann: Have you brought any comparable sales for consideration.

Mark Brown explained that values are set we are looking at similar values and for similar recent sales.

The market has changed. Your land and improvement has been carried forward every year. In reality it is a change of multiple years. Properties are selling for more than the assessed value. But your assessed value has carried forward every year.

Mr. Herrmann commented that with that thinking his house could be worth half million in ten years.

Mark Brown commented could be that is the nature of the assessment process.

Mr. Herrmann commented he wanted fair and equitable. If the children sell the house will the estate get reimbursed.

Mark Brown reported that every year can be challenged and there is not a refund process.

Miller asked Mr. Herrmann if he had any photographs of your property.

Mr. Herrmann presented a photo to Miller.

Mark Brown distributed a packet in regards to the subject property, W209N13450 Robinhood Drive. 3 bedrooms. 1 full. 1 half bath. Fire place. Unfinished basement. Shed on property. Well and septic on property. The GIS map was shown. The property is north of Briggs and Stratton property.

Mark Brown reviewed the comparables:

W202N11591 Merkel Drive, W207N13479 Fawn Court, W202N12164 Patricia Lane, W209N13450 Rockfield Drive, N136W20717 Bonniwell Road, N132W18040 Rockfield Road.

Adjustments are made in comparisons.

Mr. Herrmann added that the fireplace is useless. Mr. Herrmann commented about possible industrial site.

Miller confirmed that there is an open field of farming and a house from backyard.

Mr. Herrmann stated that he hear development from in home.

Chair Shadid questioned if Mr. Herrmann had anything else.

Mr. Herrmann stated nothing.

Mark Brown commented to sustain the assessment per 70.32 of the Wisconsin State Statutes, that the assessor's assessment is correct.

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. David Herrmann with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

6. Michael Pierce, N108W17167 Hawthorne Drive, Germantown,
Parcel GTNV 273-372.

Clerk Braunschweig introduced the item for Michael Pierce, N108W17167 Hawthorne Drive, Germantown, Parcel GTNV 273-372.

Michael Pierce, N108W17167 Hawthorne Drive, Germantown was sworn in. Mark Brown of Associated Appraisal was previously sworn in.

A notice of intent to file was received. Copies of the objection form and Findings of Fact, Determinations and Decision were distributed to the board, attorney, assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Mr. Pierce reported that the house living in is in disrepair. Everything is original. The original value was adjusted. The lot is assessed too high. The house would have to be sold at the total.

Mr. Pierce reported that you can poke finger through the siding. This is the model home of the subdivision. The windows have leaks. They are original. The gutters are rusted out and need to be replaced. The whole outside need updates and improvements. He has not done any improvements.

Mr. Pierce reported that he has researched values of selling prices of lots. Lots in other subdivisions with nicer homes are selling at this amount or less. Hard time getting the total assessment value because of the improvements that need to made.

Mark Brown questioned Mr. Pierce if he brought any sales with you.

Mr. Pierce reported that he did not bring any sales with him.

Mr. Pierce reported he has seen prices from flyers and some are selling at assessed value or higher but they are not on the corner and have improvements such as siding.

Village Attorney Brian Sajdak questioned if what the purchase price was? And the condition?

Mr. Pierce reported that it was purchased for \$230,000 10 years ago. It has deteriorated since.

Mark Brown distributed a packet in regards to the subject property, N108W17167 Hawthorne Drive, Germantown, 3 bedrooms. 2 full bathrooms. The GIS Map was shown.

Mark Brown reviewed the comparables: W165N10542 Wagon Trail, W162N10505 Auburn Lane, 104W16300 Hedge Way.

Chair Shadid questions Mr. Pierce if he had any questions of the assessor

Mr. Pierce replied he did not.

Leukert questioned if the condition of property was taken into effect.

Mark Brown reported that an adjustment of 10,500 was made to reflect conditions.

Mark Brown commented to sustain the assessment per 70.32 of the Wisconsin State Statutes, that the assessor's assessment is correct.

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. Michael Pierce with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

7. Gloria Neu, N104W20659 Willow Creek Road, Colgate, Parcel GTNV 311-987. No Objection Filed.
8. Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003. Did not Show.
9. Mary Ellen Gray, W124N13405 Wasaukee Road, Germantown, Parcel GTNV 121-997. Withdrew Application.
10. Alan Luther, Lynda Luther, Freistadt Road, Germantown, Parcel GTNV 211-981. Withdrew Application.
11. Dean Essmann Trust, Pamela Essmann Trust, W154N10305 Regency Court N, Germantown, GTNV 352-109. Cancelled.
12. Patrick Brown, W156N10356 Pilgrim Road, Germantown, GTNV 352-992.

Clerk Braunschweig introduced the item for Patrick Brown, W156N10356 Pilgrim Road, Germantown, GTNV 352-992.

Patrick Brown, W156N10356 Pilgrim Road, Germantown was sworn in. Mark Brown of Associated Appraisal was previously sworn in.

A notice of intent to file was received. Copies of the objection form and Findings of Fact, Determinations and Decision were distributed to the board, attorney, assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Mr. Patrick Brown reported that he bought the house in January and is excited to live in Germantown. This is his first home. The Inspector did not find things they should have. The previous people lived there for one year. Would not buy the house again for what they paid for it. They bought for 304,000. The Electrical

panels need redone. The house needs a New roof. New deck outside. Now a lot of overhead. The jump of 59,900 was steep.

Mark Brown reported that the purchase was for \$319,900. Was there an appraisal?

Mr. Patrick Brown replied that the bank did one. He does not have it. The Deck, Roof, Electrical all need repairs. The panel does not have the UL listing.

Leukert questioned if he had estimates.

Mr. Patrick Brown showed pictures on his phone. There is one year left on the roof. The tub leaking to basement.

Village Attorney Brian Sajdak questioned if the Home Inspector identified these items.

Mr. Patrick Brown commented that the electrical was caught and received \$5,000 for that.

Mark Brown distributed a packet in regards to the subject property, W156N10356 Pilgrim Road, Germantown, 5 bedrooms, 2 full baths and one half bath. Outbuildings and heated garages. The GIS Map was shown.

Mr Patrick Brown commented that one of the garages is not heated.

Mark Brown reviewed the comparables: W156N10356 Pilgrim Road, W153N9940 Neptune Drive, W210N11115 Mountbrooke Drive, W220N10718 Amy Belle Road, N121 W20026 Dalebrook Drive.

Mark Brown Confirmed with Mr. Patrick Brown that this was a recent arm's length sale that is the best value. Mark Brown continued that we have 2 recent sales with controlling factor of the assessment process.

Mark Brown commented on the adjustment for garage that does not have heat of \$600.

Mark Brown explained that the assessment is always one year behind. Assessment notices mailed out to reflect 1/2019. Notices were mailed in 2019 for their 2019 assessment. WI is a market value state.

Mr. Patrick Brown commented that previous marked at 320,000 and sold at 305,000 and tried to get back their money.

Mark Brown commented that it was listed for 70 days and then relisted 48 days. 48 days is the time between time on market and close date.

Schneider questioned Patrick Brown if he chose the inspector.

Patrick Brown commented he did.

Attorney Brian Sajdak commented that the realtor and inspector have liability.

Schneider commented that this is the property that had a garage under the house.

Mark Brown commented now it has an additional kitchen in the basement.

Mark Brown recommended to drop the assessment of the improvement down \$600, due to the garage not having heat. Total 319,600. Based on property owner testimony to adjust for the garage not having heat.

Land: 92,6000

Improvement: 227,000

Total: 319,600

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determine to reduce the improvement value by \$600 to 227,000

Land: 92,600

Improvement: 227,000

Total: 319,600

Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. Patrick Brown with the PR-302, Notice of Board of Review Determination. The item was also recorded as a change on the Summary Board of Review Proceedings. The Village Attorney explained the Appeal rights as listed on the form.

8. Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003.

Clerk Braunschweig introduced the item for Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003.

Ronald Peterson, W132N11267 Forest Drive, Germantown was sworn in. Mark Brown of Associated Appraisal was previously sworn in.

A notice of intent to file was not received prior. Mr. Peterson brought with him to the meeting. The Board of Review made consensus to accept the form. Copies of the objection form and Findings of Fact, Determinations and Decision was distributed to the board, the assessor and applicant.

Attorney Sajdak explained the process and by statute the Board is to find in favor of the assessor unless the property owner presents correctness. This is a high burden of proof.

Ronald Peterson, W132N11267 Forest Drive, Germantown, Parcel GTNV 243-003

Ronald Peterson commented that he never responded when requested to go through house. He works. He received an increase of \$63,000. He reported that he does not have two fireplaces. There have not been improvements to the house. Two years ago the house was painted by professionals and they had to come back and repaint. The paint is now chipping. It will cost \$600 - \$700 repair. He commented that he is looking to have repainted. Someone showed up. And said they would come back tomorrow and never showed up. House needs painting. It is a big house. The driveway has cracks. Bid of 6,000 that would not solve the problem.

Ronald Peterson commented he was a realtor for 50 years but gave up. The house has one and one half baths. Built in 1968. Would not be opposed to having someone look at it. Wife bought a new stove gas with electric oven did not have electric hook up for it. The neighbor helped him put it together. Did not have a cover for the box. The house should be at 299,000.

Chair Shadid questioned if the assessor came into your house?

Ronald Peterson commented that no one came into home.

Mark Brown questioned if any realtors or appraiser gave an opinion.

Ronald Peterson commented that they are not ready to sell.

Ronald Peterson commented that all pro responded. Cracks in the drive way of 5 feet and 4 feet wide. Second coat that would be 6,000.

Ronald Peterson commented that two years ago Serta Pro painted it for \$2,600. Two men with one pail of paint.

Schneider questioned if there is a warranty on the paint job.

Ronald Peterson commented that they are an independent contractor.

Miller clarified the fireplace and bathrooms.

Leukert clarified the bathrooms.

Ronald Peterson reported there is one fireplace with one and one half bathrooms.

Ronald Peterson showed pictures of the bathrooms and exterior showing paint chipping.

Mark Brown distributed a packet in regards to the subject property, W132N11267 Forest Drive, Germantown, 5 bedrooms, 1 full bath and one half bath. 1 fireplace. The GIS Map was shown.

Mark Brown reviewed the comparables: W210N11115 Mountbrooke, N98W17100 Concord Road, N98W16989 Concord Road.

Ronald Peterson commented that he did come to open book and went thru the records and adjusted at open book. The condition of the house was taken into consideration of \$20,000. There is one and one half bathrooms and one fire place. Adjusted \$20,000 in Open book.

Leukert questioned Mr. Peterson if he understood your assessment at open book that it was \$352,000.

Mark Brown commented to sustain the assessment per 70.32 of the Wisconsin State Statutes, that the assessor's assessment is correct.

MOTION (Shadid /Schneider) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Mr. Ronald Peterson with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

13. First Hope LLC, W198N10360 Appleton Avenue, Germantown,
GTNV 293-995. Withdrew Application.

6:39 back in session. Jeff Farris requested to appeal his assessment. Discussion ensued of disallowing or allowing the appeal. The 48 hours were not met and the two hours of objection were not met.

Jeff Farris commented that thought to call on Tuesday but it was after 9 am on Tuesday. His neighbor recently listed house and now has a comparable and motivated him to call. One comparable to bring up.

Shadid inclined to disallow. Schneider agreed to disallow.

Motion (Shadid/Schneider) to disallow the appeal. Motion carried unanimously.

6:48 pm

14. Kevin Will, Romana Will, W196N11346 Shadow Wood Drive,
Germantown, Parcel GTNV 203208002.

Clerk Braunschweig introduced the item for Kevin Will, Romana Will, W196N11346 Shadow Wood Drive, Germantown, Parcel GTNV 203208002.

Kevin Will commented that they bought the house in 11/2018 for 199,000. The Wills stated they reject the assessment. Kevin Will and Romona Will were noticeably upset.

Romona Will brought in an appraisal from 2013.

Leukert questioned if Kevin or Romina Will have anything additional.

Romona Will commented that they are rejecting the assessment because it is super high.

Kevin Will commented that what you people are doing is wrong. People borrowed more against their properties than what they are worth. Mortgage companies went bust. Inflating properties for getting more property tax from people. He paid 199,000 for this house. Rejected my idea what other people are paying does not matter to me. It is worth this. The assessment is fantasy land. The reality over fantasy undue burden on people that need to replace a roof. Water heater that needs to be replaced. You guys raise the assessment and taxes go up where will I get that money. You are driving me out of our house.

Mark Brown explained that assessments are to represent market value all are to be updated to recent sales. Property selling for more than assessed values. Your assessed values no longer reflect market values. Assessments are to distribute fairly amongst property.

We do not control the taxes. We do not know the tax rate but are here today to establish the assessed value.

There are further avenues of appeals. We do not have control of the taxes.

Comparison Properties were reviewed.

W199N11288 Rosewood Court, W199N11305 Rosewood Court, W199N11307 Rosewood Court, W196N11346 Shadow Court, W199N11285 Rosewood Court and W198N11245 Golden Court. Adjustments were made for each in the comparisons.

Mark Brown commented that based on the median \$260,000 is the range. The goal was to bring the assessment within 5% of sales. Every year more or less. Consistently out either way. If lower than lower the assessments. Appreciating market.

MOTION (Shadid /Leukert) exercising its judgement and discretion, pursuant to 70.47, (9) (a) of the Wisconsin State Statutes, the Board of Review hereby determines that the Assessor's Valuation is correct. Roll Call Vote Carried Unanimously.

Clerk Braunschweig presented Kevin Will and Romona Will with the PR-302, Notice of Board of Review Determination. The Village Clerk explained the Appeal rights as listed on the form.

X. Hear or Schedule Additional Meetings for Objections Filed Prior to Final Adjournment of the Board of Review.

None.

XI. Adjournment.

Motion (Shadid/Schneider) to adjourn sine di at 7:25 p.m. Motion carried.

Respectfully Submitted,

Deanna Braunschweig

Deanna Braunschweig
Village Clerk

DRAFT

APR 30 2020

Objection to Real Property Assessment

VILLAGE OF GERMANTOWN CLERK'S OFFICE

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: Willard Wolff. Owner mailing address: 3215 Division Rd. City: Jackson, State: WI, Zip: 53037. Owner phone: (262) 677-2986. Email: wndwolff@att.net.

Section 2: Assessment Information and Opinion of Value. Property address: [blank]. City: [blank], State: [blank], Zip: [blank]. Assessment shown on notice - Total: [blank]. Your opinion of assessed value - Total: [blank].

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

Table with 4 columns: Statutory Class, Acres, \$ Per Acre, Full Taxable Value. Rows include Residential total market value, Commercial total market value, Agricultural classification (tillable, pasture, specialty), Undeveloped classification, Agricultural forest classification, Forest classification, Class 7 "Other" total market value, Managed forest land acres.

Section 3: Reason for Objection and Basis of Estimate. Reason(s) for your objection: [blank]. Basis for your opinion of assessed value: [blank].

Section 4: Other Property Information. A. Within the last 10 years, did you acquire the property? [] Yes [X] No. B. Within the last 10 years, did you change this property (ex: remodel, addition)? [X] Yes [] No. Describe: NEW ROOF ON BARN. Date of changes: 4-16, Cost of changes: \$14,733. C. Within the last five years, was this property listed/offered for sale? [] Yes [X] No. D. Within the last five years, was this property appraised? [] Yes [X] No.

Section 5: BOR Hearing Information. A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): [blank]. B. Provide a reasonable estimate of the amount of time you need at the hearing: 15 minutes.

Property owner or Agent signature: Willard Wolff. Date (mm-dd-yyyy): 4-27-20.

**Property Tax Breakdown
Pioneer Rd - 2019**

LAND BREAKDOWN			2019 Tax Year	2019	2019	2018 Tax Year	Change
CLASS	ACRES	Reponsible Party	Assessed Value	Overmier	Wolff	Assessed Value	In Value
Residential	1	Overmier	\$80,000	\$80,000		\$68,400	11,600
Ag use	32.1	Wolff	\$5,500		\$5,500	\$5,400	100
Ag Forest	2.2	Wolff	\$9,400		\$9,400	\$8,800	600
Undeveloped	3.03	Overmier	\$1,000	\$1,000		\$800	200
TOTAL	38.33		\$95,900	\$81,000	\$14,900	\$83,400	12,500
IMPROVEMENTS							
Home		Overmier	\$368,500	\$368,500		\$429,900	-61,400
Barn		Wolff	\$88,200		\$88,200	\$15,600	72,600
Shed		Wolff	\$4,900		\$4,900	\$500	4,400
Milkhouse		Wolff	\$4,300		\$4,300	\$100	4,200
Silo		Wolff	\$5,900		\$5,900	\$200	5,700
Chicken Coop		Overmier	\$2,700	\$2,700			2,700
Pole Bldg		Overmier	\$33,300	\$33,300		\$24,800	8,500
TOTAL			\$507,800	\$404,500	\$103,300	\$471,100	36,700
TOTAL ASSESSED			\$603,700	\$485,500	\$118,200	\$554,500	49,200
				\$7,688.59	\$1,871.87		
			\$9,560.46				

262-250-4785
Dean Wolter

Highlighted areas are questionable.

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) Anthony Robinson				Agent name (if applicable)			
Owner mailing address N132 W15150 Rockfield Rd				Agent mailing address			
City Germantown	State WI	Zip 53022		City	State	Zip	
Owner phone (414) 745-4795	Email			Owner phone () -	Email		

Section 2: Assessment Information and Opinion of Value			
Property address N132 W15150 Rockfield Rd		Legal description or parcel no. (on changed assessment notice) GTNU-112-402	
City Germantown	State WI	Zip 53022	
Assessment shown on notice - Total \$413,900		Your opinion of assessed value - Total \$385,000	

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) I feel I am being heavily over assessed and my value is way to high.	Basis for your opinion of assessed value: (Attach additional sheets if needed)

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ <u>142,000</u> Date <u>3-3-08</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, describe <u>Built house</u>	
Date of changes <u>4-1-13</u> Cost of changes \$ <u>407,000</u> Does this cost include the value of all labor (including your own)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
C. Within the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, how long was the property listed (provide dates) - - - to - - -	
Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, provide: Date - - - Value _____ Purpose of appraisal _____	
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 _____ minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5-7-08
---------------------------------------	------------------------------------

Dear Board of Review,

My name is Anthony Robinson and I am appealing the 2020 appraisal on my property located at N132W15150 Rockfield Rd. I have lived here since 2013 and this is not the first time I have had an issue with my assessment. I have always farmed 90% of my land and about 3yrs ago for some reason unknown to me suddenly my agricultural credit was taken away from me even though I had changed nothing on my end. I was given no explanation for this other than someone just decided I wasn't farming my land anymore. And just as easily as someone had to come out and "Verify" that I was still farming my land after they tried to take my agricultural credit that same person should have done that in the first place. Now that we have had our new assessments I feel mine is way too high. Mine has gone up heavily by \$105,800 in one year which I think is outrageous. Ever the tax assessor I spoke with couldn't understand why my I was taxed so much.

Thank You

Anthony Robinson

Washington County

Owner (s):

ROBINSON, ANTHONY

Location:

SE-NW,Sect. 11, T9N, R20E

Mailing Address:

**ANTHONY ROBINSON
N132W15150 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number:Tax District:

112402

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number:Acres:

5.7500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 2 DOC 1184462+1184463

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

N132W15150 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2019

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	1	\$80,000	\$385,000	\$465,000
4	Agriculture	4.75	\$1,300	\$0	\$1,300
Total:		5.75	\$81,300	\$385,000	\$466,300

Estimated Fair Market Value:

-

Average Assessment Ratio:

0.998532946

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

ROBINSON, ANTHONY

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ANTHONY ROBINSON
N132W15150 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112402

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.7500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 2 DOC 1184462+1184463

Site Address (es): (Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)

N132W15150 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2018

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	1	\$68,400	\$290,800	\$359,200
4	Agriculture	4.75	\$1,300	\$0	\$1,300
Total:		5.75	\$69,700	\$290,800	\$360,500

Estimated Fair Market Value:

-

Average Assessment Ratio:

0.935699556

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

ROBINSON, ANTHONY

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ANTHONY ROBINSON
N132W15150 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112402

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.7500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 2 DOC 1184462+1184463

Site Address (es): (Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)

N132W15150 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2017

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	1	\$68,400	\$290,800	\$359,200
4	Agriculture	4.75	\$1,300	\$0	\$1,300
Total:		5.75	\$69,700	\$290,800	\$360,500

Estimated Fair Market Value:

-

Average Assessment Ratio:

0.97549995

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

ROBINSON, ANTHONY

Location:

SE-NW,Sect. 11, T9N, R20E

Mailing Address:

**ANTHONY ROBINSON
N132W15150 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number:Tax District:

112402

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number:Acres:

5.7500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 2 DOC 1184462+1184463

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

N132W15150 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2016

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	1	\$68,400	\$290,800	\$359,200
4	Agriculture	4.75	\$1,200	\$0	\$1,200
Total:		5.75	\$69,600	\$290,800	\$360,400

Estimated Fair Market Value:

-

Average Assessment Ratio:

0.990134592

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

ROBINSON, ANTHONY

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ANTHONY ROBINSON
N132W15150 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112402

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.7500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 2 DOC 1184462+1184463

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

N132W15150 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2015

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	1	\$68,400	\$286,200	\$354,600
4	Agriculture	4.75	\$1,200	\$0	\$1,200
Total:		5.75	\$69,600	\$286,200	\$355,800

Estimated Fair Market Value:

-

Average Assessment Ratio:

0.996444344

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

**ASMONDY, ROBERT C
ASMONDY, ROSEMARY A**

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ROBERT C ASMONDY
ROSEMARY A ASMONDY
N132W15024 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112403

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.6500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 3 DOC 1422149

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

N132W15024 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2019

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	5.65	\$136,500	\$354,400	\$490,900
Total:		5.65	\$136,500	\$354,400	\$490,900

Estimated Fair Market Value:

\$491,600

Average Assessment Ratio:

0.998532946

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

**ASMONDY, ROBERT C
ASMONDY, ROSEMARY A**

Location:

SE-NW,Sect. 11, T9N, R20E

Mailing Address:

**ROBERT C ASMONDY
ROSEMARY A ASMONDY
N132W15024 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number:Tax District:

112403

GTVN-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number:Acres:

5.6500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 3 DOC 1422149

Site Address (es): (Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)

N132W15024 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2018

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	5.65	\$114,900	\$299,700	\$414,600
Total:		5.65	\$114,900	\$299,700	\$414,600

Estimated Fair Market Value:

\$443,100

Average Assessment Ratio:

0.935699556

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
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Washington County

Owner (s):

**ASMONDY, ROBERT C
ASMONDY, ROSEMARY A**

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ROBERT C ASMONDY
ROSEMARY A ASMONDY
N132W15024 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112403

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.6500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 3 DOC 1422149

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

N132W15024 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2017

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	5.65	\$114,900	\$299,700	\$414,600
Total:		5.65	\$114,900	\$299,700	\$414,600

Estimated Fair Market Value:

\$425,000

Average Assessment Ratio:

0.97549995

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

**ASMONDY, ROBERT C
ASMONDY, ROSEMARY A**

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ROBERT C ASMONDY
ROSEMARY A ASMONDY
N132W15024 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112403

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.6500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 3 DOC 1422149

Site Address (es): (Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)

N132W15024 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2016

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
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1	Residential	5.65	\$114,900	\$299,700	\$414,600
Total:		5.65	\$114,900	\$299,700	\$414,600

Estimated Fair Market Value:

\$418,700

Average Assessment Ratio:

0.990134592

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

Washington County

Owner (s):

**ASMONDY, ROBERT C
ASMONDY, ROSEMARY A**

Location:

SE-NW, Sect. 11, T9N, R20E

Mailing Address:

**ROBERT C ASMONDY
ROSEMARY A ASMONDY
N132W15024 ROCKFIELD RD
GERMANTOWN, WI 53022**

School District:

2058 - GERMANTOWN SCHOOL

Tax Parcel ID Number: Tax District:

112403

GTNV-VILLAGE OF GERMANTOWN

Status:

Active

Alternate Tax Parcel Number: Acres:

5.6500

Description - Comments (Please see Documents tab below for related documents. For a complete legal description, see recorded document.):

PT OF SE NW CSM 6123 LOT 3 DOC 1422149

Site Address (es): *(Site address may not be verified and could be incorrect. DO NOT use the site address in lieu of legal description.)*

N132W15024 ROCKFIELD RD GERMANTOWN, WI 53022

Tax Year: 2015

Real Estate Assessments

Code	Description	Acres	Land Value	Improvement Value	Total Value
1	Residential	5.65	\$114,900	\$277,800	\$392,700
Total:		5.65	\$114,900	\$277,800	\$392,700

Estimated Fair Market Value:

\$394,100

Average Assessment Ratio:

0.996444344

** MFL and PFC values are not included in the total.*

Special Assessments

Assessment	Amount
------------	--------

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) Discount Ramps.com, LLC, Tenant / taxpayer				Agent name (if applicable) Atty. Alan Marcuvitz			
Owner mailing address N102 W19400 Willow Creek Way				Agent mailing address von Briesen & Roper, s.c. 411 E. Wisconsin Ave., #1000			
City Village of Germantown	State WI	Zip 53022		City Milwaukee	State WI	Zip 53202	
Owner phone () - N/A	Email N/A			Owner phone (414) 287 - 1401	Email amarcuvitz@vonbriesen.com		

Section 2: Assessment Information and Opinion of Value			
Property address N102 W19400 Willow Creek Way		Legal description or parcel no. (on changed assessment notice) GTNV-321-969	
City Germantown	State WI	Zip 53022	
Assessment shown on notice - Total \$14,100,000		Your opinion of assessed value - Total \$10,900,000	

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

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) See attached	Basis for your opinion of assessed value: (Attach additional sheets if needed) See attached

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? Acquired by owner/landlord	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ 14,100,000 Date 12 - 5 - 2018	<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance
B. Within the last 10 years, did you change this property (ex: remodel, addition)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, describe	
Date of changes - - Cost of changes \$	Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No
C. Within the last five years, was this property listed/offered for sale? N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how long was the property listed (provide dates) - - to - -	
Asking price \$ List all offers received	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, provide: Date - - Value Purpose of appraisal	
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):	No request
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	8 hours* minutes.

Property owner or Agent signature Alan Marcuvitz, Agent	Date (mm-dd-yyyy) 5 - 11 - 2020
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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 Motis Brands/Discount Ramps.com, LLC (tenant)			Taxation district (Check one) <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City		County Washington
Mailing address N102 W19400 Willow Creek Way			Street address of property N102 W19400 Willow Creek Way		
City Germantown	State WI	Zip 53022	City Germantown	State WI	Zip
Parcel number GTNV 321969	Phone () N/A	Email N/A		Fax () N/A	

Section 2: Authorized Agent Information

Name / title Attys. Alan Marcuvitz, Adam Bazelon & Smitha Chintamaneni			Company name von Briesen & Roper, s.c.		
Mailing address 411 E. Wisconsin Ave., #1000			Phone (414) 287-1401	Fax (414) 238-6625	
City Milwaukee	State WI	Zip 53202	Email amarcuvitz@vonbriesen.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input type="checkbox"/> Municipal Board of Review</p> <p><input checked="" type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>does not expire</u> (mm - dd - yyyy)</p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input 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 (please print) David Buslee	
	Owner signature <i>David Buslee</i>	
	Company or title MOTIS Brands , Inc.	Date (mm-dd-yyyy) 04/24/2020

ATTACHMENT TO 2020 OBJECTION

The reason for the objection is that the assessment does not comply with the Wisconsin Constitutional provision that taxation must be uniform. (Article VIII, Sec. 1)

The basis for the objection is that comparable properties in Germantown are assessed at approximately 75-80% of their value, while the subject property is assessed at 100% of its value. The subject property was sold on December 5, 2018 and its sale price has been made the assessment on the subject property, but no other comparable property in Germantown has been reassessed based on said sale.

Because the hearing will require review of the assessments of many other Germantown properties, the hearing time will be extensive. That time requirement is why the taxpayer has requested a hearing waiver pursuant to sec. 70.47(8m).

Gimbel • Reilly • Guerin • Brown

LLP

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

May 11, 2020

Via E-mail: dbraunschweig@village.germantown.wi.us
And Federal Express

Ms. Deanna Braunschweig, Village Clerk
Office of the Clerk - Village of Germantown
N112 W17001 Mequon Road
Germantown, WI 53022

Re: 2020 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Meridian Germantown LLC (leased by Wal-Mart)
Property Address: W190 N9855 Appleton Avenue
Parcel Number: 324960

Dear Ms. Braunschweig:

Enclosed please find an Agent Authorization signed by our client, Meridian Germantown LLC c/o Wal-Mart regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing, an Objection to Real Property Assessment and an Addendum listing the Authorized Agents.

We would like to waive the hearing of the attached objection on May 14th, 2020 at 10:00 a.m. as there is a 2019 matter currently pending in Circuit Court. 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 someone from our office is required to attend the upcoming hearing. Thank you for your attention to this matter.

Very truly yours,



Lisa M. Rave
Paralegal

Enclosures

330 East Kilbourn Avenue
Suite 1170
Milwaukee, WI 53202
P: 414-271-1440
F: 414-271-7680
www.grgblaw.com

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 Meridian Germantown LLC c/o Wal-Mart Real Estate Business Trust			Taxation district (Check one) <input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City		County Washington
Mailing address 1301 SE 10th Street, MS 0655			Enter municipality → Germantown		
Street address of property W190 N9855 Appleton Avenue					
City Bentonville	State AR	Zip 72716	City Germantown	State WI	Zip 53022
Parcel number GTNV324960	Phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Fax () -	

Section 2: Authorized Agent Information

Name / title Atty's Christopher L. Strohbahn and Russell J. Karnes			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 cstrohbahn@grgblaw.com rkarnes@grgblaw.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input 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 checked="" type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p><u>2017, 2018, 2019, 2020</u></p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>Authorization expires: <u>12 - 31 - 2021</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: (check one or both) <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 (please print) Wal-Mart Real Estate Business Trust	
	Owner signature <i>Wayne Hamilton</i>	
	Company or title Wayne Hamilton, Vice President	Date (mm-dd-yyyy) 5 -11-2020

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> Meridian Germantown c/o Wal-Mart Real Estate Bus. Trust				Agent name <i>(if applicable)</i> Christopher L. Strohbahn, Gimbel, Reilly, Guerin & Brown			
Owner mailing address 1301 SE 10th Street, MS 0655				Agent mailing address 330 E. Kilbourn Ave., Suite 1170			
City Bentonville	State AR	Zip 72716		City Milwaukee	State WI	Zip 53202	
Owner phone (479) 204 - 3835		Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbahn@grgblaw.com	


Section 2: Assessment Information and Opinion of Value			
Property address N190 W9855 Appleton		Legal description or parcel no. <i>(on changed assessment notice)</i> GTNV324960	
City Germantown	State WI	Zip 53022	
Assessment shown on notice - Total \$ 13,723,100		Your opinion of assessed value - Total \$ 7,000,000	

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			13,723,100
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 comparable big box stores and appraisals.

Section 4: Other Property Information	
A. How was this property acquired: <i>(check the box that applies)</i>	<input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance
Acquisition price \$ <u>N/A</u> Date <u>- - N/A</u> <i>Property is Leased</i>	
<small>(mm-dd-yyyy)</small>	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, describe <u>Remodel</u>	
Date of changes <u>- - 2011</u> Cost of changes \$ <u>N/A</u>	Does this cost include the value of all labor (including your own)?
<small>(mm-dd-yyyy)</small>	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C. During the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, how long was the property listed <i>(provide dates)</i> <u>- -</u> to <u>- -</u>	
<small>(mm-dd-yyyy)</small> <small>(mm-dd-yyyy)</small>	
Asking price \$ _____	List all offers received _____
D. Was this property appraised within the last five years?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide: Date <u>8 - 15 - 2018</u> Value <u>7,000,000</u> Purpose of appraisal <u>Determine what property would sell for</u>	
<small>(mm-dd-yyyy)</small>	
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 <u>15</u> minutes.	
Property owner or Agent signature 	Date (mm-dd-yyyy) 5 - 11 - 2020

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)."

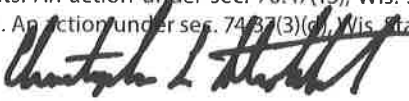
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

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

Municipality Village of Germantown	County Washington
Requestor's name Meridian Germantown c/o Wal-Mart Real Estate Bus. Trust	Agent name (if applicable)* Christopher L. Strohbahn / Russell J. Karnes
Requestor's mailing address 1301 SE 10th Street MS 0655 Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 E. Kilbourn Ave., Milwaukee, WI 53202
Requestor'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
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbahn@grgblaw.com or rkarnes@grgblaw.com

Property address W190 N9855 Appleton Avenue, Germantown, WI 53022	
Legal description or parcel number GTNV324960	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 13,723,100	
Property owner's opinion of value \$ 7,000,000	
Basis for request 2019 matter currently pending in Circuit Court.	
Date Notice of Intent to Appear at BOR was given 5 - 11 - 2020	Date Objection Form was completed and submitted 5 - 11 - 2020

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 Germantown	County Washington
Property owner's name Meridian Germantown c/o Walmart Real Estate Bus. Trust	Agent name (if applicable) Christopher L. Strohhahn / Russell J. Karnes
Owner's mailing address 1301 SE 10th Street, MS 0655 Bentonville, AR 72716	Agent's mailing address Gimbel, Reilly, Guerin & Brown, LLP 330 East Kilbourn Avenue, Suite 1170, Milw., 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 cstrohhahn@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 W190 N9855 Appleton Avenue, Germantown, WI 53022

2. Legal description or parcel number from the current assessment roll GTNV324960

3. Total Property Assessment \$ 13,723,100

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 - 11 - 2020
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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
Lisa M. Rave	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	lrave@grgblaw.com	414-271-7126
Cianna M. Brand	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cbrand@grgblaw.com	414-224-8739
Robert Hill	Attorney	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391	bob@roberthilllaw.com	952-426-7373
Michael Wedl	Consultant	Robert Hill Law, LTD.	1161 Wayzata Blvd East, Suite 399, Wayzata, MN 55391	mike@usapta.com	763-259-3613
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