

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

MEETING: BOARD OF REVIEW

DATE AND TIME: THURSDAY, June 3, 2021 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 – May 14, 2020.
- 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.
 - A. Objections to Real Property
 1. Request for Waiver of Board of Review Hearing, Meridian Germantown LLC (leased by Wal-Mart), W190N9855 Appleton Avenue; GTNV 324-960.
 2. Request for Telephonic Hearing. Life Investors Germantown Memory Care LLC N109W17525 Virginia Avenue; GTNV 281-960.
- X. Hear Objections and Deliberations and Decisions on Objections.
 - A. Objections to Real Property
- 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
May 14, 2020**

CALL TO ORDER: The meeting was called to order at 10:00 a.m. by Clerk Braunschweig.

ROLL CALL: Present: Niggemeier, Leukert, Schneider, and Huber. Absent were Edwards and Shadid. Also present: Clerk Braunschweig and Assessor Mark Brown.

APPROVAL OF MINUTES: Motion by Niggemeier, second by Leukert to nominate Schneider as the Chair and Motion by Niggemeier, second by Schneider to nominate Leukert as Vice Chairperson. Motion carried unanimously.

APPROVAL OF MINUTES: October 17, 2019 – MOTION (Niggemeier/Schneider) to approve the October 17, 2019, minutes. Motion carried unanimously.

Comments by the Assessor

Assessor Mark Brown commented that this was a maintenance year. He reviewed the attached packet with the Board. The Village is at 100% assessment.

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.

The Assessment roll was reviewed. The changes from Open book are noted in Green in the Assessment Roll.

Motion by Leukert, second by Niggemeier to approve the assessment roll. Motion carried unanimously.

Verification of Training.

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

Review of Policies Related to Testimony and Waiver of Hearings.

Clerk Braunschweig commented on the policies and no recommendations of changes. Other policy for with telephone appearances states the request is needed in advance and factors in place to grant the request. The need / availability of technology would also be a factor.

Take action on any requests for hearing waivers or telephonic hearing requests.

Hear Objections and Deliberations and Decisions on Objections.

- A. Objections to Real Property
 - 1. Willard Wolff – Mr. Wolff had cancelled with Mark Brown.

2. Anthony Robinson, N132W15150 Rockfield Road, Germantown; Parcel GTNV 112402.

Clerk Braunschweig stated information for Anthony Robinson, N132W15150 Rockfield Road, Germantown; Parcel GTNV 112402.

Anthony Robinson of N132W15150 Rockfield Road, Germantown was sworn in. Mark Brown of Associated Appraisal was sworn in.

Mr. Robinson reported that he moved to Germantown. He commented on taxes before and did what we could to make taxes as low as possible. He commented that he was taken advantage of. Land is being farmed.

The new assessment is too high. Nothing changed at his house.

Mr. Robinson discussed with Assessor.

The assessor lowered the assessment \$52,000.

The Assessor, Mark Brown, was sworn in. Mark Brown distributed a packet in regard to the subject property, N132W15150 Rockfield Road, Germantown.

Mark Brown reviewed the comparables.

Motion by Schneider, second by Niggemeier, exercising its judgement and discretion, pursuant to 70.32, 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. Anthony Robinson with the PR-302, Notice of Board of Review Determination. The Village Attorney explained the Appeal rights as listed on the form.

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.

MOTION Schneider/Leukert Acceptance of Waiver of Board of Review Hearing, Discount Ramps.com/LLC Tenant, Stag Industrial Holdings LLC, N102W19400 Willow Creek Way; Germantown; Parcel 321-969 and to set the assessed value as identified by the assessor. Motion Carried Unanimously.

4. Request for Waiver of Board of Review Hearing,
Meridian Germantown LLC (leased by Wal-Mart), W190N9855
Appleton Avenue; GTNV 324-960.

MOTION Schneider/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. Motion Carried Unanimously.

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

Adjournment.

Motion (Schneider/Leukert to adjourn sine di at twelve noon p.m. Roll Call Vote Carried Unanimously.

Respectfully Submitted,

Deanna Braunschweig

Deanna Braunschweig
Village Clerk

DRAFT

Gimbel · Reilly · Guerin · Brown

LLP

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

May 26, 2021

Via E-mail (dbraunschweig@village.germantown.wi.us) and Federal Express

Deanna Braunschweig, Village Clerk Treasurer
Village of Germantown
N112 W17001 Mequon Road
Germantown, WI 53022

Re: 2021 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Meridian Germantown LLC (leased by Wal-Mart)
Property Address: W190 N9855 Appleton Avenue, Germantown, WI
Parcel Number: GTNV324960

Dear Ms. Braunschweig:

Enclosed please find an Agent Authorization signed by our client, Meridian Germantown c/o Wal-Mart Real Estate Business Trust, regarding the above referenced property. Please also find the completed Notice of Intent to File, 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

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			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.caplena@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 <u>Claim for excessive assessment</u>	Enter Tax Years of Authorization 2017, 2018, 2019, 2020,2021 _____ _____ _____
Authorization expires: <u>12-31-2021</u> (unless rescinded in writing prior to expiration) (mm - dd - yyyy)	
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) Wal-Mart Real Estate Business Trust	
	Owner signature 	
	Company or title Brandon Caplena, Senior Manager Property Tax Division	Date (mm-dd-yyyy) 05/26/2021

Village of Germantown

2021

Notice of Intent to File Objection with Board of Review

I, Christopher L. Strohhahn (insert name) as the property owner or as agent for Meridian Germantown c/o Wal-Mart Real Estate Bus. Trust (insert property owner's name or strike) with an address of 1301 SE 10th St., MS 0655, Bentonville, AR 72716 hereby give notice of an intent to file an objection on the assessment for the following property: W190 N9855 Appleton Ave., Germantown, WI 53022 (insert address of subject property) for the 2019-2021 Assessment Year in the Village of Germantown.

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- at least 48 hours before the Board's first scheduled meeting
less than 48 hours before the start of, but not later than the first two hours of, the Board's first scheduled meeting (please complete Section A)
after the first two hours of the Board's first scheduled session, but no later than the end of the fifth day of the session or, if the session is less than five days, the end of the final day of the session (please complete Section B)

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR FROM THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

(Name) Christopher L. Strohhahn Received by:
(Date) 05/26/2021 Date/Time:

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

[Blank lines for Section A response]

Section B: The Board of Review may waive all notice requirements and hear the objection even if property owner fails to provide written or oral notice of intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting. If the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances are as follows:

[Blank lines for Section B response]

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE FILED WITH THE CLERK OF THE BOARD OF REVIEW.

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. Strohbehn, Gimbel, Reilly, Guerin & Brown			
Owner mailing address 1301 SE 10th Street, MS 0655				Agent mailing address 330 E. Kilbourn Avenue, Suite 1170			
City Bentonville	State AR	Zip 72716		City Milwaukee	State WI	Zip 53202	
Owner phone (449) 204 - 3835		Email brandon.caplena@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbehn@grglaw.com	

Section 2: Assessment Information and Opinion of Value			
Property address N190 W9855 Appleton Avenue		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 \$ 10,030,000	

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

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

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

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? ... This is a leased 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 _____
 Date of changes - - 2011 Cost of changes \$ N/A 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 03 - 29 - 2021 Value 10,030,000 Purpose of appraisal Determine what property would sell for.
(mm-dd-yyyy)
 If this property had more than one appraisal, provide the requested information for each appraisal. _____

Section 5: BOR Hearing Information

- A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____
Note: This does not apply in first or second class cities.
- B. Provide a reasonable estimate of the amount of time you need at the hearing 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05 - 26 - 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)."

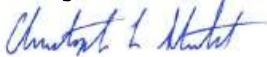
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

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

Municipality Village of Germantown	County Washington
Requestor's name Meridian Germantown c/o Wal-Mart Real Estate Bus. Trust	Agent name (if applicable)* Christopher L. Strohhorn / 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., #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 cstrohhorn@grgblaw.com / 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 \$ 10,030,000	
Basis for request 2019 and 2020 matters are currently pending in Circuit Court.	
Date Notice of Intent to Appear at BOR was given 05 - 26 - 2021	Date Objection Form was completed and submitted 05 - 26 - 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 Germantown	County Washington
Property owner's name Meridian Germantown c/o Wal-Mart 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 and Brown, LLP 330 E. Kilbourn Ave., #1170, Milwaukee, WI 53202
Owner's telephone number (479) 204 - 3835	Agent's telephone number (414) 271 - 1440
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplana@walmart.com	Agent's email address cstrohhahn@grglaw.com / rkarnes@grglaw.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 2019 and 2020 matters are currently pending 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 05 - 26 - 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	bobwentzel@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

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>			Agent name <i>(if applicable)</i>				
Owner mailing address			Agent mailing address				
City	State	Zip	City	State	Zip		
Owner phone () - - -	Email		Owner phone () - - -	Email			

Section 2: Assessment Information and Opinion of Value			
Property address		Legal description or parcel no. <i>(on changed assessment notice)</i>	
City	State	Zip	
Assessment shown on notice – Total		Your opinion of assessed value – Total	

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

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

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i>

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ _____ Date <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> <input 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 type="checkbox"/> No
If Yes, describe _____	
Date of changes <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how long was the property listed <i>(provide dates)</i> <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> to <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small>	
Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide: Date <u> </u> - <u> </u> - <u> </u> <small>(mm-dd-yyyy)</small> 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) - -
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