



Village of Pewaukee Board of Review Agenda

May 30, 2024, at 3:00 p.m.

(Must be in session a minimum of 2 hours)

Village Hall, Village Board Room

235 Hickory Street, Pewaukee, WI 53072

1. Call to Order and Roll Call
2. Approval of Minutes of Previous Meeting
 - a. May 11, 2024
3. Confirm appropriate Board of Review and Open Meeting Notices
4. Nominations for Chairperson and Vice Chairperson
5. Verify Training has met the mandatory training requirements – minimum of one BOR member
6. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af))
7. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony
8. Review the policy regarding the procedure for waiver of Board of Review hearing requests
9. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk
10. Presentation of the Assessment Roll –Associated Appraisals
11. Review of the assessment roll
 - a. Examine the roll,
 - b. Correct description or calculation errors,
 - c. Add omitted property, and
 - d. Eliminate double-assessed properties
12. Discussion/Action – Certify all corrections of error under State Law 70.43 and verify that open book changes are included in the assessment roll
13. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll
14. Allow taxpayers to review the assessment data
15. During the first 2 hours, consideration of:
 - a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
 - b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court
 - c. Requests to testify by telephone or submit a sworn written statement,
 - d. Subpoena requests, and
 - e. Act on any other legally allowed or required BOR matters
16. Review notices of Intent to file scheduled objections
 - a. Proceed to hear objections
17. Schedule future BOR date if needed
18. Adjournment

Note: Notice is hereby given that a quorum of a Village Committee and/or Commission may be present at the Village Board meeting, and if so, this meeting shall be considered an informational meeting of that Committee or Commission and no formal action of that Committee or Commission shall occur. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. If a person with a disability requires that the meeting be accessible or that materials at the meeting be in an accessible format, call the Village Clerk's office at 262-691-5660 at least 48 hours in advance to request adequate accommodation.

Posted May 3, 2024

Village of Pewaukee
Board of Review
May 11, 2023
3:00 PM

DRAFT-DRAFT-DRAFT-DRAFT-DRAFT

1. Call to Order/Roll Call

Clerk Smith called the meeting to order at approximately 3:00 PM

Members Present: Village President; Jeff Knutson, Village Clerk; Cassie Smith, Cheryl Mantz, and Laurin Miller and Kelly Berriman. Kyle McNulty and Samuel Liebert were excused.

Also Present: Village Attorney, Matt Gralinski; Deputy Clerk/Treasurer, Jenna Peter; Assessor, Dean Peters; and Assessor Nick Laird.

2. Approval of minutes of previous meeting

a. April 28, 2023.

Knutson motioned; seconded by Miller to approve the April 28, 2023, Board of Review meeting minutes as presented.

Motion carried 5-0.

3. Confirm appropriate Board of Review and Open Meeting Notices

Smith stated the agendas were posted on April 21, 2023, and the Board of Review and Open Book notice was published in the Waukesha County Freeman on 3/15/2023.

4. Nominations for Chairperson and Vice Chairperson

President Knutson motioned, seconded by Mantz to nominate Laurin Miller as Chairperson. Laurin Miller accepted the nomination.

Motion carried on a roll call vote 5-0

Knutson motioned, seconded by Miller, to nominate Mantz as Vice Chairperson.

Cheryl Mantz accepted the nomination.

Motion carried 5-0

5. Verify Training has met the mandatory training requirements.

Clerk Smith confirmed the mandatory training requirements were met with the following having viewed the 2023 training video: Laurin Miller, Jeff Knutson, Kelly Berriman and Cassie Smith.

6. Verify the confidentiality of income and expense information provided to the assessor under state law (sec 70.47(7)(af))

Miller confirmed the confidentiality of income and expense information was in the digital packet.

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

Miller confirmed the policy regarding the procedure for sworn telephone testimony and sworn written testimony was made available digitally in the packet.

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

Miller confirmed the policy regarding the procedure for waiver of Board of Review hearing requests was made available digitally in the packet.

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

Smith received the final Assessment Roll from the Assessor and signed the Assessor's Affidavit.

10. Presentation of the Assessment Roll – Associated Appraisals

No information was presented.

11. Review of the Assessment Roll

Miller asked if the Board had any questions or concerns then offered the Assessment roll to be reviewed.

12. Discussion/Action – Certify all corrections of error under the State Law 70.43 and verify the open book changes are included in the assessment roll.

13. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll.

Assessor Peters stated the changes to the open book have been made and the final assessment includes changes.

14. Allow taxpayers to review the assessment data

One taxpayer was in attendance and reviewed the assessment roll.

15. During the first 2 hours, consideration of:

- a. Waivers of the required 48-hour notice of intent to file an objection when there is good cause,
- b. Requests for waiver of the BOR hearing allowing the property owner an appeal directly to the circuit court.
- c. Requests to testify by telephone or submit a sworn written statement,
- d. Subpoena requests, and
- e. Act on any other legally allowed or required BOR matters.

No requests were presented.

16. Scheduled Objections

Smith introduced the scheduled objection as follows:

PWV 0901990003 – 411 Pewaukee Road - CJM & W Investment Company (Wal-Mart)

Smith confirmed there was timely notification with all documents. The property owner is CJM & W Investment Company, c/o Wal-Mart. The property is commercial property at the address of 411 Pewaukee Rd, Pewaukee, WI. The assessment for the current year is:

Land	\$5,115,000
Improvements	<u>\$6,355,000</u>
Total Assessment	\$11,510,000

The property owner's opinion of the value is \$5,570,000.00. Smith stated the CJM&W Company is requesting a Waiver from the Board of Review Hearing due to submitting their claim directly to Circuit Court. Miller confirmed that all criteria have been met.

Miller motioned, seconded by Knutson to grant the request of Waiver of the Board of Review Hearing to PWV 0901990003 – 411 Pewaukee Rd – CJM & W Investment Company due to past litigation and the avoidance of an unruly, lengthy, and burdensome appeal. Motion carried on a roll call vote 5-0

The Board of Review members agreed to recess and to reconvene at 4:45 p.m. to address any walk-in objections.

**Mantz motioned, seconded by Miller to recess until 4:45 p.m.
Motion carried on a roll call vote 5-0**

Board member Kyle McNulty arrived at 3:27 p.m. He was excused and departed at 3:37 p.m.

17. Schedule future BOR date if needed

No additional date was presented.

18. Adjournment

Miller confirmed no walk-in objections were present at 4:45pm. The Board reconvened at 4:59pm.

Knutson motioned, seconded by Miller to adjourn the May 11th, 2023, Board of Review meeting at approximately 5:00 p.m.

Motion carried 5-0.

Respectfully submitted,

Jenna Peter
Deputy Clerk-Treasurer

AFFIDAVIT OF PUBLICATION

State of Wisconsin Circuit Court Waukesha County

PROOF OF PUBLICATION

Telephone Number: 262-691-5660

ACCT Number: 633307

Invoice # 108144038

Account Name: Pewaukee, Village of
Address: 235 Hickory St
Pewaukee, WI 53072

Conley Media LLC
PO BOX 3001
Beaver Dam WI 53916
262-306-5000

IN THE MATTER OF: BOR Notice
AD Number: 108144038
AD Cost: 154.00

I, Alane Arneman, being sworn, state:

I am the billing coordinator of the Waukesha Freeman, a public newspaper of general circulation, printed and published in the English language in the City of Waukesha, in Waukesha County, Wisconsin, and fully complying with the laws of Wisconsin relating to the publication of legal notices.

The notice, of which a printed copy attached hereto, is a true copy taken from the newspaper as published on the following dates.

4/3/24

Signed: _____

Alane Arneman

Alane Arneman, Billing Coordinator

STATE OF WISCONSIN SS.
WAUKESHA COUNTY

Personally came before me, this date of April 3, 2024
the above named Alane Arneman to me known to be the person who executed
the foregoing instrument and acknowledged the same.

Signed: _____

Sarah Jerdee

Sarah Jerdee

Notary Public, Wisconsin

My Commission expires: 2/4/28





Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of WAUKESHA

Co-muni code 67171

I, Casandra Smith, the clerk for the VILLAGE OF PEWAUKEE,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

SAMUEL E. LIEBERT

04/29/2024

Name

Date

LAURIN MILLER

04/24/2024

Name

Date

05-01-2024 08:12 AM

Date electronically filed

csmith@villageofpewaukee.gov

Clerk email



Board of Review Member Training Affidavit

Preparer Information

Name Casandra Smith	Title Clerk
Email csmith@villageofpewaukee.gov	Phone 262-691-5660

Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES NO

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 67171

Submission date: 05-01-2024 08:12 AM

Confirmation: PA10720241837O1714569160817

Submission type: ORIGINAL

Village of Pewaukee Ordinance 2.136.1

Sec. 2.136.1. Confidentiality of income and expenses.

- (a) *Adoption.* This subsection adopts by reference Wis. Stats. § 70.47(7)(af) as it may be amended from time to time, which provides that income and expense information provided by a property owner to the assessor for the purposes of establishing a valuation for assessment purposes by the income method of valuation shall be considered confidential and not a public record open to inspection or copying pursuant to Wis. Stats. § 19.35(1).
- (b) *Exceptions.* The village may make disclosure of such information under the following circumstances.
- (1) The assessor has access to such information in the performance of his/her duties.
 - (2) The board of review may review such information when needed in its opinion to decide upon a contested assessment.
 - (3) Another person or governmental body has the right to review such information as a result of the duties of their office or as established by law.
 - (4) The village is complying with a court order.
 - (5) The person providing the income and expense information has contested the assessment at either the board of review or by filing a claim for excessive assessment under Wis. Stats. § 74.37, in which case all underlying records relating to the assessment are open and public.

(Ord. No. 2019-06, § I, 5-21-2019)

**Board of Review Policy on Procedure for
Waiver of Board of Review Hearing Requests**

Whereas, Sec. 70.47(8m), Wis. Stat. authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under Sec. 70.47(8) and allow the taxpayer to have the taxpayer's assessment reviewed under Sec. 70.47(13); and

Whereas, Sec. 70.47(8m), Wis. Stats further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under Sec. 70.47(12), Wis. Stat. using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, Sec. 70.47(8m), Wis. Stat. further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Sec. 74.37(3), Wis. Stat. and notwithstanding the time period under Sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Sec. 74.37(3)(d), Wis. Stat.; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

NOW, THEREFORE, the Village of Pewaukee Board of Review does hereby adopt as Board of Review Policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- A. A timely Notice of Intent to appear at BOR;
- B. A timely Objection Form for Real Property Assessment (PA-115A); and
- C. A Request for Waiver of Board of Review Hearing Form as developed by Department of Revenue.

If the owner fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- A. The benefits or detriments of the BOR process;
- B. The benefits or detriments of having a record for the Court review;
- C. Avoidance of unruly, lengthy and burdensome appeals;
- D. Ability to cross-examine the person providing the testimony;
- E. The taxpayer's stated reason for the request as indicated on PA-813 Form;
- F. Whether the nature of the objection may have an impact on the matter in which similarly situated properties are assessed;
- G. The taxpayer has provided substantial reasons to justify the waiver request; and
- H. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on this 22 day of May, 2019.

By the Village of Pewaukee Board of Review

Attested By:


Clerk of the Board of Review


Board of Review Chairperson

**Board of Review Policy on Procedure for
Sworn Telephone or Sworn Written Requests**

Whereas, Sec. 70.47(8), Wis. Stat. authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement Form being submitted.

NOW, THEREFORE, the Village of Pewaukee Board of Review does hereby adopt as Board of Review Policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereinafter "Owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the Clerk of the BOR the following documents:

- A. A timely Notice of Intent to appear at BOR;
- B. A timely Objection Form for Real Property Assessment (PA-115A);
- C. A timely Request for Waiver of Board of Review Hearing Form (PA-813); and
- D. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the Clerk of the BOR within the first 2 hours of the BOR's first scheduled meeting.

If the owner fails to file the aforementioned documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- A. The Owner's stated reason(s) for the request as indicated on the PA-814;
- B. Fairness to the parties;
- C. Ability of the Owner to procure in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony;
- D. Ability to cross-examine the person providing the testimony;
- E. The BOR's technical capacity to honor the request; and
- F. The Owner has provided substantial reasons to justify the waiver request; and
- G. Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Passed on this 20 day of May, 2019.

Attested By


Clerk of the Board of Review

By the Village of Pewaukee Board of Review


Board of Review Chairperson