



Village of Pewaukee Board of Review Agenda

May 29, 2025, at 1:00 p.m.

(Must be in session for 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 30, 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 of new laws (if any)
8. Review the policy regarding the procedure for sworn telephone testimony and sworn written testimony
9. Review the policy regarding the procedure for waiver of Board of Review hearing requests
10. Receipt of the Assessment Roll by Clerk from the Assessor and sworn statements from the Clerk
11. Presentation of the Assessment Roll –Associated Appraisal
12. 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
13. Discussion/Action – Certify all corrections of error under State Law 70.43 and verify that open book changes are included in the assessment roll
14. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll
15. Allow taxpayers to review the assessment data
16. 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
17. Review notices of Intent to file scheduled objections
 - a. Proceed to hear objections (if any)
18. Schedule future BOR date if needed
19. 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.

Jenna Peter, Village Clerk, Village of Pewaukee
Posted May 23, 2025

Village of Pewaukee
Board of Review
May 30, 2024
3:00 PM

DRAFT-DRAFT-DRAFT-DRAFT-DRAFT

1. Call to Order/Roll Call

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

Members Present: Village President; Jeff Knutson, Village Clerk; Jenna Peter, Cheryl Mantz, Laurin Miller, Kyle McNulty, Alternate, Samuel Liebert; and Kelly Berriman.

Also Present: Village Attorney, Matt Gralinski; Village Treasurer, Casandra Smith; and Assessor Nick Laird.

2. Approval of minutes of previous meeting

a. May 11, 2023 (agenda stated 2024 but no meeting was held on 5/11/2024)

Miller motioned; seconded by McNulty to approve the May 11, 2023, Board of Review meeting minutes as presented.

Motion carried 5-0.

3. Confirm appropriate Board of Review and Open Meeting Notices

Peter stated the agendas were posted on May 3, 2024, and the Board of Review and Open Book notice was published in the Waukesha County Freeman on April 3, 2024.

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 5-0

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

Motion carried 5-0

5. Verify Training has met the mandatory training requirements.

Clerk Peter confirmed the mandatory training requirements were met with the following satisfying the 2024 training requirements: Samuel Liebert, Laurin Miller, Cheryl Mantz, and Jenna Peter.

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.

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

10. Presentation of the Assessment Roll – Associated Appraisals

Notice of assessments were sent on April 16, 2024 and Open Book was held on May 2. The assessments were level of assessment is 100% all properties were revalued.
Received roll.

11. Review of the Assessment Roll

3 changes to assessment roll included in paper copy.

Miller asked if the Board had any questions or concerns and then offered the Assessment roll to be reviewed by the attendees. All open book changes were included in the roll.

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.

Assessor Laird certified that all corrections of error have been included in the assessment roll.

13. Discussion/Action – Verify with the Assessor that open book changes are included in the assessment roll. – same as in #12

Assessor Laird 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 declined to review 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

Peter introduced the scheduled objection as follows:

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

Peter 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	\$5,155,000
Improvements	<u>\$6,424,400</u>
Total Assessment	\$11,579,400

The property owner's opinion of the value is \$5,240,000.00. Peter 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 McNulty 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.

Motion carried on a roll call vote 5-0

PWV0904011 – 1337 Sunnyridge Road, Pewaukee, WI

PWV0904010 – 1325 Sunnyridge Road, Pewaukee, WI

It was noted that the property owners of the two above properties were not in attendance. Their paperwork was submitted on time, but the owners spoke with Associated Appraisal, and their property assessment was amended.

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

17. Schedule future BOR date if needed

No future BOR date was presented.

18. Adjournment

Miller confirmed no walk-in objections were present at 4:46pm. The Board reconvened at 4:59pm.

McNulty motioned, seconded by Mantz to adjourn the May 30, 2024, Board of Review meeting at approximately 5:00 p.m.

Motion carried 5-0.

Respectfully submitted,

Casandra Smith
Village Treasurer

AFFIDAVIT OF PUBLICATION

State of Wisconsin Circuit Court Waukesha County

PROOF OF PUBLICATION

Telephone Number: 262-691-5660

ACCT Number: 633307

Invoice # 108947001

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

Conley Media LLC
PO BOX 478
Beaver Dam WI 53916
262-306-5000

IN THE MATTER OF: 2025 Open Book & BOR Notice
AD Number: 108947001
AD Cost: 170.68

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.

4/18/25

Signed: _____

Alane Arneman
Alane Arneman, Billing Coordinator

STATE OF WISCONSIN
WAUKESHA COUNTY

SS.

Personally came before me, this date of April 18, 2025
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





Southeast Wisconsin PUBLIC NOTICES

For assistance contact us at 262-306-5028 or freemanlegals@conley.net

Case No. 25CV316
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Associated Bank, NA
1305 Main Street
Stevens Point, WI 54481
Plaintiff,
v.
Christopher A. Hintze
3680 S. Greenlawn Terrace
New Berlin, WI 53151
Annmarie Hintze a/k/a
Ann Marie Y. Hintze
3680 S. Greenlawn Terrace
New Berlin, WI 53151
Defendants.

Summons
Judge Brad D. Schimel
Foreclosure of
Mortgage: 30404
THE STATE OF WISCONSIN.

To each person named above as a defendant: You are hereby notified that the Plaintiff named above has filed a lawsuit or other legal action against you. The complaint, which is also served upon you, states the nature and basis of the legal action. Within 40 days after April 4, 2025, you must respond with a written answer, as that term is used in chapter 802 of the Wisconsin Statutes, to the complaint. The court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the court, whose address is Waukesha County Courthouse 515 W Moreland Blvd., Waukesha, WI 53188-2428, and to Codilis, Moody & Circelli, P.C., plaintiffs' attorneys, whose address is 15W030 North Frontage Road, Suite 200, Burr Ridge, IL 60527. You may have an attorney help or represent you. If you do not provide a proper answer within 40 days, the court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future and may also be enforced by garnishment or seizure of property. Dated: April 1, 2025. Codilis, Moody & Circelli, P.C. 15W030 North Frontage Road, Suite 200 Burr Ridge, IL 60527 (414) 775-7700 pleadings@il.cslegal.com 50-25-00148

NOTE: This law firm is a debt collector.
Electronically signed by
Shawn R. Hillmann
WI State Bar No. 1037005
Emily Thoms
WI State Bar No. 1075844
Publish: 4/4, 4/11, 4/18
WNAXLP

Case No. 25CV417
Case Code 30301
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
SID GRINKER
RESTORATION, INC.
1719 N. Vel R. Phillips
Avenue Milwaukee, Wisconsin 53212
Plaintiff,
v.
LANCE LEMASTER
12765 West Hampton
Avenue, Unit 107 Butler,
Wisconsin 53007
Defendant.

**PUBLICATION
SUMMONS**
THE STATE OF WISCONSIN
To each person named above as a Defendant: You are hereby notified that the plaintiff named above has filed a lawsuit or other legal action against you. The Complaint, which is also served on you, states the nature and basis of the legal action. Within forty (40) days after the date of first publication of this Publication Summons, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the complaint. The Court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the Court, the Honorable Brad D. Schimel, Circuit Court Judge, Waukesha County Courthouse, whose address is 515 West Moreland Boulevard, Waukesha, Wisconsin 53187 and to Plaintiffs attorney, Matthew R. Jelenchick, whose address is Nie-

bler, Pyzyk, Carrig, Jelenchick & Hanley LLP, N94W17900 Appleton Avenue, P.O. Box 444, Menomonee Falls, Wisconsin 53052-0444. You may have an attorney help or represent you. If you do not provide a proper answer within forty (40) days of publication, the Court may grant judgment against you for the award of money or other legal action requested in the Complaint, and you may lose your right to object to anything that is or may be incorrect in the Complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property. Dated this 31st day of March, 2025.

NIEBLER, PYZYK, CARRIG, JELENCHICK & HANLEY LLP
Attorneys for Plaintiff,
Sid Grinker Restoration, Inc.
By: **electronically signed by Matthew R. Jelenchick**
Matthew R. Jelenchick
State Bar No. 1037765
P.O. ADDRESS:
Post Office Box 444
Menomonee Falls, WI 53052-0444
Phone: 262/251-5330
Fax: 262/251-1823
Email: mjelenchick@nieblerpyzyk.com
Publish: 4/4, 4/11, 4/18
WNAXLP

Case No. 25PR180
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
THE ESTATE OF
George E. Carroll, Jr.
PLEASE TAKE NOTICE
1. An application for informal administration was filed.
2. The decedent, with date of birth 07/08/1947 and date of death 12/14/2024, was domiciled in Waukesha County, State of Wisconsin, with a mailing address of 21600 Jill Ct., Brookfield, WI 53045-4432.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/07/2025.
5. A claim may be filed at the Waukesha Juvenile Center, 521 River-view Avenue, Waukesha, Wisconsin, Room JC-103.
Paul R. Nowakowski
Probate Registrar
March 28, 2025
John M Gallo
Bar No. 1004188
Housman & Feind, LLP
1650 9th Avenue
Grafton, WI 53024
262-377-0600
Publish: 4/4, 4/11, 4/18
WNAXLP

Case No. 25PR184
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
THE ESTATE OF
Lynn A. Des Jardins
Deceased
PLEASE TAKE NOTICE
1. An application for informal administration was filed.
2. The decedent, with date of birth September 1, 1951 and date of death December 13, 2024, was domiciled in Waukesha County, State of Wisconsin, with a mailing address of 530 Park Circle, Elm Grove, WI 53122.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/02/2025.
5. A claim may be filed at the Waukesha Juvenile Center, 521 River-view Ave., Waukesha, Wisconsin, Room JC-103.
Paul R. Nowakowski
Probate Registrar
March 24, 2025
Michael D. Sanger
Bar No. 01004004
Sanger Law Office S.C.
8585 W. Forest Home Avenue, Suite 100
Greenfield, WI 53228
(414) 304-6000
Publish: 4/4, 4/11, 4/18
WNAXLP

Case No. 25PR192
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
THE ESTATE OF
Lois J. Nelson
Deceased.
PLEASE TAKE NOTICE
1. An application for informal administration was filed.
2. The decedent, with date of birth April 11,

1933 and date of death February 11, 2025, was domiciled in Waukesha County, State of Wisconsin, with a mailing address of 2315 Fox River Parkway, Waukesha, Wisconsin 53189.

3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/07/2025.
5. A claim may be filed at the Waukesha Juvenile Center, 521 River-view Avenue, Waukesha, Wisconsin, Room JC-103.
Paul R. Nowakowski
Probate Registrar
March 28, 2025
Atty. Elizabeth B. Taylor
Bar No. 1026964
Walden, Neitzke & Kuhary, S.C.
707 West Moreland Boulevard, Suite 9
Waukesha, WI 53188
(262) 547-5517
Publish: 4/4, 4/11, 4/18
WNAXLP

Case No. 25PR216
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
JACQUELINE ANN JANECKE
PLEASE TAKE NOTICE:
1. An application for informal administration was filed.
2. The decedent, with date of birth 11/14/1961 and date of death 03/11/2025, was domiciled in Waukesha County, State of Wisconsin, with a mailing address of 664 Hill St., Hartland, WI 53029.

3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/11/2025.
5. A claim may be filed at the Waukesha Juvenile Center County Courthouse, 521 River-view Avenue Waukesha, Wisconsin, Room JC-103.
BY THE COURT:
DATE SIGNED:
April 3, 2025
Paul R. Nowakowski
Probate Registrar
Publish: 4/11, 4/18, 4/25
WNAXLP

Case No. 25PR234
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
JUDITH L. HOGAN
PLEASE TAKE NOTICE
1. An application for informal administration was filed.
2. The decedent, with date of birth December 18, 1945 and date of death March 6, 2025 was domiciled in Waukesha County, State of Wisconsin, with a mailing address of N19 W26574 Milkweed Lane, Unit A, Pewaukee, Wisconsin 53072-6625.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/21/2025.
5. A claim may be filed at the Waukesha County Juvenile Center, Probate Division of Waukesha County, 521 River-view Avenue, Waukesha, Wisconsin, Room JC 103.
Paul R. Nowakowski
Probate Registrar
April 11, 2025
Thomas J. Kroll, Attorney At Law
Bar No. 1003394
633 East Henry Clay Street
Whitefish Bay, WI 53217-5646
414-810-0808
Publish: 4/18, 4/25, 5/2
WNAXLP

Case No. 25PR234
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
JUDITH L. HOGAN
PLEASE TAKE NOTICE
1. An application for informal administration was filed.
2. The decedent, with date of birth December 18, 1945 and date of death March 6, 2025 was domiciled in Waukesha County, State of Wisconsin, with a mailing address of N19 W26574 Milkweed Lane, Unit A, Pewaukee, Wisconsin 53072-6625.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/21/2025.
5. A claim may be filed at the Waukesha County Juvenile Center, Probate Division of Waukesha County, 521 River-view Avenue, Waukesha, Wisconsin, Room JC 103.
Paul R. Nowakowski
Probate Registrar
April 11, 2025
Thomas J. Kroll, Attorney At Law
Bar No. 1003394
633 East Henry Clay Street
Whitefish Bay, WI 53217-5646
414-810-0808
Publish: 4/18, 4/25, 5/2
WNAXLP

Case No. 25PR234
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
JUDITH L. HOGAN
PLEASE TAKE NOTICE
1. An application for informal administration was filed.
2. The decedent, with date of birth December 18, 1945 and date of death March 6, 2025 was domiciled in Waukesha County, State of Wisconsin, with a mailing address of N19 W26574 Milkweed Lane, Unit A, Pewaukee, Wisconsin 53072-6625.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/21/2025.
5. A claim may be filed at the Waukesha County Juvenile Center, Probate Division of Waukesha County, 521 River-view Avenue, Waukesha, Wisconsin, Room JC 103.
Paul R. Nowakowski
Probate Registrar
April 11, 2025
Thomas J. Kroll, Attorney At Law
Bar No. 1003394
633 East Henry Clay Street
Whitefish Bay, WI 53217-5646
414-810-0808
Publish: 4/18, 4/25, 5/2
WNAXLP

Case No. 25PR46
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
Amended
Notice to Creditors
(Informal Administration)
IN THE MATTER OF
THE ESTATE OF
EILEEN LYNCH EKEBOM
PLEASE TAKE NOTICE:
1. An application for informal administration was filed.
2. The decedent, with date of birth September 26, 1943 and date of death January 5, 2025, was domiciled in Waukesha County, State of Wisconsin, with a mailing address of W196S8298 Providence Way, Muskego, WI 53150.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is 07/03/2025.
5. A claim may be filed at the Waukesha Ju-

nile Center County Courthouse, 521 River-view Ave, Waukesha, Wisconsin, Room JC-103.
Electronically signed by:
Paul R. Nowakowski
Probate Registrar
March 26, 2025
Deborah L. Skurulsky
S74 W17095 Janesville Road, Suite B Muskego, WI 53150
262-679-5395
Bar Number 1001335
Publish 4/4, 4/11, 4/18
WNAXLP

In the Matter of the
Eric A. Munson
Revocable Trust, dated
10/4/2021, created by
ERIC A. MUNSON.

Eric A. Munson, whose date of birth was August 25, 1946 and date of death was March 2, 2025, died domiciled in Waukesha County, State of Wisconsin, with a mailing address of 908 Pleasant Street, Waukesha, WI 53186.
In accordance with section 701.0508 of the Wisconsin Statutes, please take notice that all creditors' claims must be filed with the trustee of the above-named Trust on or before August 8, 2025 at the following address: Keara Armstrong, Trustee; c/o Nancy M. Bonniwell, von Briesen & Roper, s.c.; 20975 Swenson Drive, Suite 400, Waukesha, WI 53186.
Publish: 4/4, 4/11, 4/18
WNAXLP

Notice of New Class
"B" Beer"/Class C"
Wine License
Application Village
Board Meeting
Monday, April 28, 2025
6:30 p.m.

Notice that the applicant 2 Kids From Stallis LLC has made and filed an application for a Class "B" Beer"/Class C" Wine License to be issued by the Village of Hartland, Waukesha County, Wisconsin for the operation of the Hartland Beer Garden at Nixon Park, pursuant to the approval of said applications, for the license period of April 28, 2025 ending June 30, 2025. This application will be considered by the Village Board on April 28, 2025 at 6:30 p.m. in the Village Board Room, 220 Cottonwood Ave., Hartland, WI
Applicant: 2 Kids From Stallis LLC, 122 Cottonwood Ave., Hartland, WI 53029
Trade Name: Beer
Snobs operating the Hartland Beer Garden at Nixon Park
Agent: Stephanie Mercado
Location: Nixon Park Fine Arts Center Beer Garden, Hartland, WI 53029
All interested parties will be heard.
Sande Policello
Village Clerk
Publish: 4/17, 4/18, 4/19
WNAXLP

Our File #W183774
Case No. 25SC000613
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
**FIRST NATIONAL
BANK OF OMAHA**
Plaintiff,
vs.
TOM D KVALE
Defendant.
**PUBLICATION
SUMMONS**
TO: TOM D KVALE
2912 N. UNIVERSITY
DR UNIT 106
WAUKESHA WI 53188-1494
You are being sued by: FIRST NATIONAL BANK OF OMAHA in the Small Claims Court of WAUKESHA County, located at 515 W MORELAND BLVD WAUKESHA WI 53188.
A hearing will be held at 1:00 p.m. on May 5, 2025. If you do not appear, a judgment may be given to the party suing you. A copy of this amended summons along with the summons and complaint is being mailed to you.
Dated at Milwaukee, Wisconsin this April 9, 2025.
KOHNS LAW FIRM S.C.
ELECTRONICALLY
SIGNED BY:
/S/DANIEL E. KELLUM
DANIEL E. KELLUM
Plaintiff's Attorney
State Bar No. 1094987
735 N. Water St.,
Suite 1300
Milwaukee, WI 53202
(414) 276-0435
Publish: 4/18
WNAXLP

Our File #W179840
Case No. 25SC000892
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
MIDLAND CREDIT MANAGEMENT, INC
Plaintiff,
vs.
LARESSA ALBRIGHT
Defendant.

**PUBLICATION
SUMMONS**
TO: LARESSA ALBRIGHT
2000 HARRIS HIGHLAND DR
WAUKESHA WI 53188-4806

You are being sued by: MIDLAND CREDIT MANAGEMENT, INC in the Small Claims Court of WAUKESHA County, located at 515 W MORELAND BLVD WAUKESHA WI 53188.
A hearing will be held at 1:00 p.m. on May 5, 2025. If you do not appear, a judgment may be given to the party suing you. A copy of this amended summons along with the summons and complaint is being mailed to you.
Dated at Milwaukee, Wisconsin this April 10, 2025.
KOHNS LAW FIRM S.C.
ELECTRONICALLY
SIGNED BY:
/S/DANIEL E. KELLUM
DANIEL E. KELLUM
Plaintiff's Attorney
State Bar No. 1094987
735 N. Water St.,
Suite 1300
Milwaukee, WI 53202
(414) 276-0435
Publish: 4/18
WNAXLP

OFFICIAL NOTICE TO
BIDDERS
ALLEY 92
RECONSTRUCTION
CITY OF WAUKESHA,
WISCONSIN
THE CITY OF WAUKESHA
USES ONLINE
PROJECT BIDDING USING THE HUBEXO/QUEST CONSTRUCTION DATA NETWORK. ONLY ELECTRONIC BIDS WILL BE ACCEPTED THROUGH WWW.QUESTCDN.COM
Bids Close: Friday,
May 2, 2025, at 11:00 a.m.
Bids will ONLY be received and accepted via the online electronic bid service through www.questcdn.com until Friday, May 2, 2025, at 11:00 a.m. and then will be publicly opened for the following project:
ALLEY 92
RECONSTRUCTION
QUEST NO. 9641821
1,995 SY of 7-Inch Concrete Alley Pavement
445 SF of 7-Inch Concrete Sidewalk and Drive
370 SF of 6-Inch Concrete Sidewalk and Drive
150 SF of 4-Inch Concrete Sidewalk
1,000 Tons of 1-1/4 Inch Base Aggregate
20 Tons of Crushed Stone Driveway
40 Lin. Ft. of 30" Curb & Gutter
15 Tons of HMA Pavement
35 Tons of HMA Driveways
12 Lin. Ft. of Storm Sewer
1 Storm Sewer Structure
580 Lin Ft. of Sanitary Sewer Lining
Digital plans and specifications will be available beginning April 18, 2025. Please go to <https://www.waukesha-wi.gov/government/departments/current-official-notices.php> for more information on how to view and download plans or go directly to: http://gap.questcdn.com/gap/projects/prj_browser/pp_prj_browser.html?group=1037286&providers=1037286
Phone Contact: Thomas Spieles, P.E., (262) 524-3586. E-mail contact: tspieles@waukesha-wi.gov
A Bidder's Prequalification Statement must be filed with the City of Waukesha at least five (5) calendar days before the Bid opening date. If the contractor's current prequalification on record with the City of Waukesha does not pertain to the specific type of work in this specification, a new Prequalification must be filed. To check the status of Contractor's prequalification, please call (262) 524-3600.
A list of all subcontractors must be submitted and approved by the Director of Public Works one (1) calendar day prior to the Board of Public Works meeting scheduled to be held May 8, 2025.
Each Bid shall be accompanied by a Bid Deposit in the form of a Bid Bond or certified check payable to the City of Waukesha in the amount of 5% of the Bid. The successful bidder will submit the original Bid Bond or certified check within ten (10) days of the Bid opening.
Bids may be withdrawn only pursuant to relevant provisions of Wisconsin law. Otherwise all Bids must be offered for a period extending sixty (60) days beyond the Bid opening.

pening.
The letting of the work described herein is subject to the provisions of Sec. 62.15, 66.0901, 779.14, 779.15, Wisconsin Statutes, and all other relevant provisions of federal, state and local law.
The City of Waukesha reserves the right to reject any and all Bids.
S. Kassens - C. O'Donnell - K. Reilly - J. Pieper - E. Payne
BOARD OF PUBLIC WORKS
Publish: 4/18, 4/25
WNAXLP

VILLAGE OF
PEWAUKEE OFFICIAL
NOTICE THAT THE
ASSESSMENT ROLL
IS OPEN FOR
EXAMINATION, OPEN
BOOK & BOARD OF
REVIEW
NOTICE IS HEREBY
GIVEN that the State of
Wisconsin, Village of
Pewaukee, Waukesha
County pursuant to
Sec. 70.45 of the Wis.
Statutes, the Assessment
Rolls for 2025
will be open for public
examination online
beginning on or around
the 25th day of April
2025 at www.apraz.com
and in the office of the
Village Clerk at 235 Hickory
Street, Pewaukee,
Wisconsin during normal
business hours (M-F,
8:00am-4:30pm.) Additionally,
the Village Assessor,
Associated Appraisal,
will hold hours for
OPEN BOOK, on
Thursday, May 8, 2025,
between the hours of
10:00 a.m. and 12:00
p.m. through PHONE
APPOINTMENT ONLY
by calling 920-749-
1995. Instructional material
will be provided at the
open book to persons
who wish to object to
valuations under Sec.
70.47, Wis. Stats.
NOTICE OF BOARD
OF REVIEW TWO-
HOUR MEETING
NOTICE IS HEREBY
GIVEN that the Board of
Review for the Village of
Pewaukee of Waukesha
County, Wisconsin shall
hold its first meeting on
May 29, 2025, at 1:00
p.m. at the Village of
Pewaukee, Village Board
Room.
Be advised of the following
requirements to appear
before the Board of
Review and procedural
requirements if appearing
before the Board of
Review:
1. After the first meeting
of the Board of Review
and before the Board of
Review's final adjournment,
no person who is
scheduled to appear before
the Board of Review may
contact or provide
information to a member
of the Board of Review
about the person's objection,
except at a session
of the Board of Review.
Open book shall occur
no less than 7 days
prior to the Board of
Review.
2. The Board of Review
may not hear an objection
to the amount or valuation
of property unless, at
least 48 hours before the
Board of Review's first
scheduled meeting, the
objector provides to the
Board of Review Clerk
written or oral notice of
an intent to file an
objection, except that
upon a showing of
good cause and the
submission of a written
objection, the Board of
Review shall waive that
requirement during the
first 2 hours of the Board
of Review's first scheduled
meeting, and the Board
of Review may waive
that requirement up
to the end of the 5th
day of the session, or
up to the end of the
final day of the session
if the session is less
than 5 days, with proof
of extraordinary
circumstances for
failure to meet the
48-hour notice
requirement and failure
to appear before the
Board of Review during
the first 2 hours of the
first scheduled meeting,
3. Objections to the
amount or valuation
of property shall first
be made in writing and
filed with the Board of
Review Clerk within the
first 2 hours of the Board
of Review's first scheduled
meeting, except that,
upon evidence of
extraordinary
circumstances, the
Board of Review may
waive that requirement
up to the end of the
5th day of the session,
or up to the end of the
final day of the session
if the session is less
than 5 days. The Board
of Review may require
objections to the
amount or valuation
of property to be
submitted on forms
approved by the
Wisconsin Department
of Revenue, and the
Board of Review shall
require that any forms
include stated

valuations of the property in question. Persons who own land and improvements to that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object only to the valuation of that land or only to the valuation of improvements to that land. No person may be allowed in any action or proceedings to question the amount or valuation of property unless the written objection has been filed and that person in good faith presented evidence to the Board of Review in support of the objections and made full disclosure before the Board of Review, under oath, of all of that person's property liable to assessment in the district and the value of that property. The requirement that objections be in writing may be waived by express action of the Board.
4. When appearing before the Board of Review, the objecting person shall specify in writing the person's estimate of the value of the land and of the improvements that are the subject of the person's objection and specify the information used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board of Review by telephone, or object to a valuation if that valuation was made by the assessor or the objector using the income method of valuation unless no later than 7 days before the first meeting of the Board of Review, the person supplies the assessor with all the information about income and expenses that the assessor requests, as specified in Assessor's Manual Under Wis. Stat. § 73.03(2a). Village of Pewaukee has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph that provides exceptions for persons using information in the discharge of duties imposed bylaw or the duties of their officer or by order of a court. The information that is provided in this paragraph, unless a court determines

that it is inaccurate, is not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).
6. The Board of Review shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, physician assistant, or advanced practice nurse prescriber certified under Wis. Stat. § 441.16(2) that confirms their illness or disability. No other persons may testify by telephone unless the Board of Review, at its discretion, has determined to grant a property owner's or their representative's request to testify under oath by telephone or written statement.
7. No person may appear before the Board of Review, testify to the Board of Review by telephone, or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board of Review, or at least 48 hours before the objection is heard if the objection is allowed under Wis. Stat. Et 70.47(3)(a), that person provides notice to the Board of Review Clerk as to whether the person will ask for the removal of a member of the Board of Review and, if so, which member, and provides a reasonable estimate of the length of time the hearing will take.
8. No person shall be allowed to appear before the board of review, to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to enter onto the property to conduct an exterior view of the real or personal property being assessed.
Notice is hereby given this 18th day of April 2025 by Jenna Peter, Village Clerk
Publish: 4/18
WNAXLP

Within 40 days after April 4, 2025, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes, to the complaint. The Court may reject or disregard an answer that does not follow the requirements of the statutes. The answer must be sent or delivered to the Court, whose address is 515 W. Moreland Blvd., Waukesha, Wisconsin 53188, and to the plaintiff's attorney, whose address is 735 N. Water Street, Suite 205, Milwaukee, Wisconsin 53202. You may have an attorney help or represent you.

If you do not provide a proper answer within 40 days, the Court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien against any real estate you own now or in the future, and may also be enforced by garnishment or seizure of property. We are attempting to collect a debt and any information obtained will be used for that purpose. Dated this 31st day of March, 2025.

DARNIEDER & SOSNAY
By: Electronically signed by Michael A. Sosnay
Michael A. Sosnay
Attorney for Plaintiff
State Bar No: 1059549
P.O. ADDRESS
735 N. Water Street,
Suite 205
Milwaukee, WI 53202
(414) 277-1400
Publish: 4/4, 4/11, 4/18
WNAXLP

Case No. 25-CV-000280
**STATE OF WISCONSIN
CIRCUIT COURT
WAUKESHA COUNTY**
GUARDIAN CREDIT
UNION
4501 W. Greenfield Ave.
West Milwaukee, WI 53214,
Plaintiff,
v.

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For assistance call 262.306.5000 or conleyclass@conley.net

**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

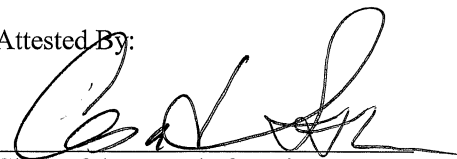
3. EFFECTIVE DATE:

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:

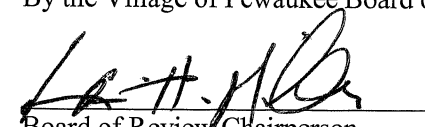
This policy shall be effective upon passage.

Passed on this 22 day of May, 2019.

Attested By


Clerk of the Board of Review

By the Village of Pewaukee Board of Review


Board of Review Chairperson



Board of Review 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, Jenna Peter, 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:

MACKENZIE QUIGLEY

Name

JENNA PETER

Name

05-28-2025 09:35 AM

Date electronically filed

jpeter@villageofpewaukeewi.gov

Clerk email

05/27/2025

Date

05/28/2025

Date



Board of Review Member Training Affidavit

Preparer Information

Name Jenna Peter	Title Clerk
Email jpeter@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: 05-28-2025 09:35 AM

Confirmation: PA10720251837A1748442902887

Submission type: AMENDED

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)



Village of Pewaukee Board of Review Scheduled Objections

May 29, 2025 – The meeting starts at 1:00 pm

All times below are tentative.

1:05 pm	PWV 0901988	1441 Capitol Dr.
	Walgreen Co.	
	Don Millis, Sara Rapkin, Shawn Lovell, Joe Rekrut and any other employee or agent of Reinhart Boerner Van Deuren s.c. (Agent)”	

May 22, 2025

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SENT BY EMAIL (jpeter@villageofpewaukee.gov)

Jenna Peter, Clerk
Village of Pewaukee
235 Hickory St.
Pewaukee, WI 53072

Dear Clerk:

Re: 1441 Capitol Drive
Parcel No. PWV-0901-988

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes a notice of intent to object filed on behalf of tenant, Walgreen Co., to the 2025 property tax assessment for the above-referenced property. Also enclosed is an agent authorization form.

Your attention is drawn to Wis. Stat. § 70.47(7)(a) which provides that a taxpayer may appear before the Board of Review provided the taxpayer has given notice of intent to object at least 48 hours prior to the initial meeting of the Board of Review. This section also provides that an objection form need not be filed until the first two hours of the initial meeting. There is no requirement to file an objection form 48 hours in advance of the initial meeting. Please provide 48 hours' notice of time, date and place of the Board of Review hearing on the objection in the above-referenced matter.

Additionally, we request that you provide any policies and procedures that will be proposed to the Board of Review, or that have been adopted by the Board of Review.

Sincerely,



Don M. Millis

53520057

Enc.

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 Walgreen Co.			Taxation district <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City County Enter municipality → See attached.		
Mailing address 108 Wilmot, Mail Stop #3301, Deerfield, IL 60015			Street address of property Any property in which Walgreen Co. has any right, interest, or title, including a tenant's interest, located in the State of Wisconsin.		
City Deerfield	State IL	Zip 60015	City	State	Zip
Parcel number See attached	Phone () - -	Email kathleen.suvanich@walgreens.com		Fax () - -	

Section 2: Authorized Agent Information

Name /title Don Millis, Sara Rapkin, Shawn Lovell, Joe Rekrut and any other employee or agent of Reinhart Boerner Van Deuren s.c.			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 East Mifflin Street, Suite 700			Phone (608)229 - 2200		Fax (608)229 - 2100
City Madison	State WI	Zip 53703	Email dmillis@reinhartlaw.com (w/copy to ejohnson@reinhartlaw.com)		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other _____	Enter Tax Years of Authorization _____ 2025 and subsequent years until revoked in writing _____
Authorization expires: ____ - ____ - ____ (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: <ul style="list-style-type: none"> 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) Kathleen Suvanich
	Owner signature
	Company or title Walgreen Co, Tax Manager <div style="float: right; text-align: right;">Date (mm-dd-yyyy) 04-02-2025</div>

* By signing this form, I do not waive any defects in any subpoenas or deficiencies in the manner of service, nor do I consent to the municipality imposing any requirements on me beyond what is required by Wisconsin law.

Parcel	Address	City	County
171-24-0834-06.15	10 Park Ridge Drive	Stevens Point	Portage
251-3106-124-0356	101 N Center Ave	Merrill	Lincoln
33-03254A	1012 N Central Ave	Marshfield	Wood
59281205930	1029 N. 14th St.	Sheboygan	Sheboygan
286-0608-153-1915-2	104 N Main St	Verona	Dane
286-0608-153-1916-2	104 N Main St	Verona	Dane
A 43800001	1041 W Main St	Whitewater	Walworth
276-1057-10-000	1047 N. Main St	River Falls	Saint Croix
236-941-27-2226	10489 SR 27	Hayward	Sawyer
291-2907-261-0957	105 Central Bridge Street	Wausau	Marathon
FDL1517124225601	1060 E Johnson Street	Fond du Lac	Fond du Lac
0710-092-2410-7	108 Cottage Grove Rd	Madison	Dane
221-7	108 W Wall St	Eagle River	Vilas
256-0075-007	10800 W Capitol	Wauwatosa	Milwaukee
12-271-1407-0010	109 N Marquette Rd	Prairie du Chien	Crawford
201-01302-0100	110 Lake Shore Dr W	Ashland	Ashland
276-1767-00000	1100 E Main St	Reedsburg	Sauk
1621530000	1100 Emmers Lane	Oshkosh	Winnebago
221-15-1061F	1106 W Clairemont	Eau Claire	Eau Claire
15-020-11-011.00	11270 N. Prt Wshngtn Rd.	Mequon	Ozaukee
216 1080.D	1133 N. Johns St	Dodgeville	Iowa
6-235-B	116 N Military Ave	Green Bay	Brown
2-53	1165 W Mason St	Green Bay	Brown
07-1026-00-00	1191 Westowne Dr	Neenah	Winnebago
16-14-17-11-030-23	1203 W Fond Du Lac Street	Ripon	Fond du Lac
251-1305-06-000	121 Pine Ave W	Menomonie	Dunn
101-086806	1305 N Casaloma Dr	Grand Chute	Outagamie
36 2202 001 055	1400 E Sumner Street	Hartford	Washington
0606-124-0030-1	1401 Bus Hwy 18/151	Mount Horeb	Dane
17-848	1401 E. Mason	Green Bay	Brown
236-0281-04-100	141 Carmichael Rd	Hudson	Saint Croix
469-3271-5	1433 W. Burnham St.	Milwaukee	Milwaukee
PWV 0901-988	1441 Capitol Dr.	Pewaukee	Waukesha
ED-823	150 S Wisonsin St	De Pere	Brown
11211 1110.30	1500 W James Street	Columbus	Columbia
12770030	1531 Madison Rd	Beloit	Rock
12770035	1531 Madison Rd	Beloit	Rock
12770040	1531 Madison Rd	Beloit	Rock
EGV 1111 982	15350 West Bluemound	Elm Grove	Waukesha
1144 985 005	15650 W. Greenfield Ave.	Brookfield	Waukesha
0511-072-8006-2	1705 US Highway 51	Stoughton	Dane
241-0219400003	1717 Milton Ave.	Janesville	Rock
1119.113.0065	1720 West Washington St	West Bend	Washington
0810-303-0222-8	1725 Northport Dr	Madison	Dane
0411200150	1740 Center Ave	Janesville	Rock
0411200151	1740 Center Ave	Janesville	Rock
07-222-24-205-022	1810 30th Ave	Kenosha	Kenosha
201-1007-01	1819 S Hastings Way	Eau Claire	Eau Claire
221-15-1747	1819 S Hastings Way	Eau Claire	Eau Claire
206-21950530	1901 Praire Ave	Beloit	Rock
31-4-0619-00-0	1901 S. Oneida Str	Appleton	Outagamie

Parcel	Address	City	County
10-025-06-004.00	1915 Wisconsin Ave	Grafton	Ozaukee
15-17-10-13-662-00	192 N Main St	Fond du Lac	Fond du Lac
17751000	1920 Douglas Ave	Racine	Racine
1119.252.0043	1921 South Main St.	West Bend	Washington
0135400127	1933 W Court St	Janesville	Rock
B-2408	1979 Lime Kiln Rd	Bellevue	Brown
21-1328-1	1995 Main Street	Green Bay	Brown
FDL-15-17-22-42-272-00	20 W. Pioneer Rd	Fond du Lac	Fond du Lac
30 26 74 10	201 S MAIN ST	Clintonville	Waupaca
0708-122-7113-2	2010 Branch St	Middleton	Dane
07-807-00845-00	2015 Tower Ave	Superior	Douglas
MUKV 1976 086 003	212 N Rochester Street	Mukwonago	Waukesha
251-0709-351-0811-2	2121 South Park Str	Madison	Dane
BKFT 1130 963	21325 E Moreland Blvd	Waukesha	Waukesha
260 053900	219 W Main St	Little Chute	Outagamie
201-2891.015	2204 Neva Road	Antigo	Langlade
21-2273	2204 University Ave	Green Bay	Brown
14500-10-123	2206 Washington Street	Two Rivers	Manitowoc
291-1350-242-0000	221 E Sunset Dr	Waukesha	Waukesha
245-0216-110-1	2222 W Capitol Dr	Milwaukee	Milwaukee
291-1305-465-0000	230 Madison St	Waukesha	Waukesha
251-03791.003	2301 Hall Avenue	Marinette	Marinette
VA-99-14	2301 S Oneida St	Ashwaubenon	Brown
470-4051-8	2410 W Forest Home	Milwaukee	Milwaukee
324 075203	2412 Crooks Ave	Kaukauna	Outagamie
2110340001.0600000018201905050B	245 W Calumet St.	Chilton	Calumet
59271820975	2455 Eastern Ave	Plymouth	Sheboygan
0208400245	2519 Kettering St	Janesville	Rock
40-4-120-101-1102	25401 75th Street	Salem	Kenosha
0707-034-8460-1	2575 Main St	Cross Plains	Dane
17-10263-051	2626 Rose Street	La Crosse	La Crosse
17-10355-011	2626 Rose Street	La Crosse	La Crosse
331-0777-001	2656 N. Wauwatosa Ave.	Wauwatosa	Milwaukee
484-9986-017	2677 S 108th St	West Allis	Milwaukee
291-0974-089-0000	2700 Grandview Blvd	Waukesha	Waukesha
11271-3084	2700 New Pinery Road	Portage	Columbia
59281629780	2702 Calumet Drive	Sheboygan	Sheboygan
158-000-031	2702 Calumet Rd	Manitowoc	Manitowoc
349-1106-110-6	2727 W North Ave	Milwaukee	Milwaukee
0811-064-8030-3	275 Davison St	Sun Prairie	Dane
0811-064-8045-6	275 Davison St	Sun Prairie	Dane
120500324005	278 N Main St	Thiensville	Ozaukee
316-760100	2803 N Meade St	Appleton	Outagamie
313-2391-9	2826 N Martin Luther King Dr	Milwaukee	Milwaukee
DELC-0801-999-009	2901 Golf Rd	Delafield	Waukesha
0710-061-2935-0	2909 E. Washington Ave.	Madison	Dane
0609-091-8002-3	2931 S Fish Hatchery Rd	Fitchburg	Dane
316-1871-1	2950 N Oakland Ave	Milwaukee	Milwaukee
777-0518-002	2985 S Chicago Ave	South Milwaukee	Milwaukee
226-0514-0322-028	300 N Main St	Fort Atkinson	Jefferson
0213-00000	300 State Highway 13	Wisconsin Dells	Sauk

Parcel	Address	City	County
2829108150421134	301 W. Main St.	Watertown	Jefferson
275-2	305 Racine St	Menasha	Winnebago
540-0801-110-1	3109 S Kinnickinnic	Milwaukee	Milwaukee
1501840000	315 W. Murdock Ave	Oshkosh	Winnebago
WLSV 1457 996 003	320 W. Summit Ave	Wales	Waukesha
34-13387	3200 8Th Street S	Wisconsin Rapids	Wood
631-0114-015	3201 E Layton Ave	Cudahy	Milwaukee
2308.04.3014.17	3301 Church St	Stevens Point	Portage
59281431734	3320 South Business Drive	Sheboygan	Sheboygan
181 0173-00000	333 Phillips Blvd	Sauk City	Sauk
31-4-6162-01-0	3330 E Calumet Street	Appleton	Outagamie
533-1101-000-6	3333 S. 27th	Milwaukee	Milwaukee
ZA326300001	351 N. Edwards Blvd.	Lake Geneva	Walworth
387-0755-110-8	3522 W Wisconsin Ave	Milwaukee	Milwaukee
181/0709-174-5410-1	3700 University Ave.	Madison	Dane
549-0884-100-2	3701 S Howell Ave	Milwaukee	Milwaukee
0810-332-0318-4	3710 E Washington Ave	Madison	Dane
23871007	3825 Durand Ave	Racine	Racine
NBC1212988001	3855 S Moorland Road	New Berlin	Waukesha
17-50316-015	3909 Mormon Coulee Rd	La Crosse	La Crosse
281-75150-0000	401 E Green Bay Street	Shawano	Shawano
0809-053-9226-1	401 West Main St	Waunakee	Dane
292510410.01	403 State Road 82 - East	Mauston	Juneau
240-0579-000	4035 N Oakland Ave	Shorewood	Milwaukee
RH-9104-0900	421 S Eisenhower Pkwy	Rhineland	Oneida
HAV 427 997 015	423 Merton Ave	Hartland	Waukesha
571-8984-010	4296 S 76th Street	Greenfield	Milwaukee
0910-323-9556-1	4400 State Road 19	Windsor	Dane
620-9987-002	4405 W Layton Ave	Greenfield	Milwaukee
17-10318-010	4415 STATE ROAD 16	La Crosse	La Crosse
XA 97200002A	445 S Wright St	Delavan	Walworth
154-0610-03202235-2	4605 Larson Beach Rd.	McFarland	Dane
VH-459-6	464 Cardinal Lane	Green Bay	Brown
608-9990-001	4688 S 108th St	Greenfield	Milwaukee
623-9842-111-1	4730 S. 27th Street	Milwaukee	Milwaukee
13132020	4810 Washington Ave	Racine	Racine
15103-22-12-041-010	4901 Spring St	Racine	Racine
08-0016-01-00	500 S Commercial St	Neenah	Winnebago
104 04-23-20-106-010	5005 Douglas Avenue	Racine	Racine
276-2326-02-000	502 S Main St	Rice Lake	Barron
291-2907-341-0838	504 S 17TH AVE	Wausau	Marathon
266-0724-X	5115 West Capitol Dr	Milwaukee	Milwaukee
286-00133-0001	517 N Main St	Viroqua	Vernon
215-9989-113-4	5201 N. 91st Street	Milwaukee	Milwaukee
0710-212-3332-2	5300 Monona Dr	Monona	Dane
192-2808-183-1010	5305 U.S. HWY Business 51	Weston	Marathon
281-2808-182-1074	5305 U.S. HWY Business 51	Weston	Marathon
197-9020	5400 N Port Washington	Glendale	Milwaukee
0810-024-0034-2	546 N Grand Ave	Sun Prairie	Dane
251-0709-313-1101-6	5702 Raymond Rd	Madison	Dane
659-9940.012	5860 S 108th Street	Hales Corners	Milwaukee

Parcel	Address	City	County
291-0990-047-0000	601 Meadowbrook Rd.	Waukesha	Waukesha
030-0107-001	6020 W Brown Deer Rd	Brown Deer	Milwaukee
030-0107-003	6020 W Brown Deer Rd	Brown Deer	Milwaukee
191 0090-00000	603 W Pine Street	Baraboo	Sauk
514-0303-100-7	6030 W. Oklahoma Ave.	Milwaukee	Milwaukee
251-0709-303-0522-6	606 South Whitney Way	Madison	Dane
206-1114-0322-122	607 Park Ave	Beaver Dam	Dodge
454-0640-001	6101 W Greenfield Ave	West Allis	Milwaukee
008 03-22-26-045-000	6125 Durand Ave	Racine	Racine
507-0938-100-5	620 W Oklahoma Ave	Milwaukee	Milwaukee
695-9995-001	6210 W Loomis	Greendale	Milwaukee
682-9947-002	6241 S Packard Ave	Cudahy	Milwaukee
690-0941-100-3	6292 South 27th Str	Milwaukee	Milwaukee
141-0814-000	6442 N 76th Street	Milwaukee	Milwaukee
384-0009-002	6600 W State St	Wauwatosa	Milwaukee
0608-122-0127-0	6601 Mckee Road	Madison	Dane
226-1181-000	6707 W. Hampton Ave	Milwaukee	Milwaukee
271-02242-0000	675 S Water St	Platteville	Grant
206 03-19-29-077-010	680 Milwaukee Ave	Burlington	Racine
31-5-1173-00-0	700 W College Ave	Appleton	Outagamie
0509-012-6940-1	704 N Main St	Oregon	Dane
281-02290-0000	710 W Wisconsin St	Sparta	Monroe
281-02291-0000	710 W Wisconsin St	Sparta	Monroe
756 9993 020	7130 S 76TH ST	Franklin	Milwaukee
23-251-2426.1	717 8th Ave	Monroe	Green
123-0328-100-0	7171 N Teutonia Ave	Milwaukee	Milwaukee
315 425000	729 W Northland Ave	Appleton	Outagamie
315 425300	729 W Northland Ave	Appleton	Outagamie
91-4-122-072-0032	7520 118Th Ave	Pleasant Prairie	Kenosha
06-123-07-130-020	7525 Sheridan Rd	Kenosha	Kenosha
03-122-10-201-041	7535 Greenbay Rd	Kenosha	Kenosha
0910-202-8620-1	807 S Main St	De Forest	Dane
281-68-18000601A	808 S Duluth Ave	Sturgeon Bay	Door
281-68-18000601B	808 S Duluth Ave	Sturgeon Bay	Door
246-0713-1223-018	812 N Main St	Lake Mills	Jefferson
07857000	819 N. Memorial	Racine	Racine
11-025-16-037-00	829 E Green Bay Ave	Saukville	Ozaukee
0708-154-0330-1	8302 Old Sauk Road	Middleton	Dane
451-0641-001	8333 W. Greenfield Ave.	West Allis	Milwaukee
22808-0833-72746001	849 Woodward Av	Chippewa Falls	Chippewa
053-8987-001	8615 N Port Washington Rd	Fox Point	Milwaukee
WR-17-1	900 1st Ave	Woodruff	Oneida
191 041936015100	900 E MAIN ST	Waterford	Racine
17-30063-060	900 West Ave S	La Crosse	La Crosse
WD-D0200-1	901 Main Street	De Pere	Brown
108-0481-100-7	9040 W. Good Hope Rd.	Milwaukee	Milwaukee
13650540	910 Broad St	Beloit	Rock
526-9938-111-X	9100 W Beloit Rd	Milwaukee	Milwaukee
34-25-11-8	925 W Fulton	Waupaca	Waupaca
YA405200001	939 N. Wisconsin St	Elkhorn	Walworth
875-9991	9449 South Howell Ave.	Oak Creek	Milwaukee

Parcel	Address	City	County
1308480200	950 Koeller Rd.	Oshkosh	Winnebago
902-9964-002	9527 S. 27th Street	Franklin	Milwaukee
33 12 12 13	981 N. Shawano St	New London	Waupaca
840-9991-001	9909 W Loomis Rd	Franklin	Milwaukee
292-1315-0421-015	999 E. Main St	Waupun	Dodge
V3 0074 00B	N168 W21330 Main St.	Jackson	Washington
MNFV-0138-999-009	N56w15501 Silver Spring Drive	Menomonee Falls	Waukesha
SUXV 0228-999-011	N65 W 25055 Main St	Sussex	Waukesha
MNFV 0040 927	N83w15701 Appleton Ave	Menomonee Falls	Waukesha
2172.030.001	S70W15775 Janesville Rd	Muskego	Waukesha
MSKC 2225 987 002	S79 W18885 Janesville Road	Muskego	Waukesha
GTNV 224 972	W156 N11261 Pilgrim Road	Germantown	Washington
45211 130510304027	W62N190 Washington Ave	Cedarburg	Ozaukee

May 28, 2025

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SENT VIA EMAIL (jpeter@villageofpewaukeewi.gov)
AND FEDEX

Jenna Peter, Clerk
Village of Pewaukee
235 Hickory Street
Pewaukee, WI 53072

Dear Clerk:

Re: 1441 Capitol Drive
Parcel No. PWV-0901-988

Enclosed please find an Objection to Real Property Assessment and Request for Waiver of Board of Review Hearing filed on object filed on behalf of taxpayer, Walgreen Co., to the 2025 property tax assessment for the above-referenced property. We request that you waive the hearing on this objection. However, should the Board of Review decide to hold a hearing on this matter, please provide me with 48 hours' notice of the time, date and place of the Board of Review hearing.

Thank you for your attention to this matter, please contact me if you have any questions.

Sincerely,



Don M. Millis

53975608

Encs.

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 [Guide for 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> Walgreen Co. (Tenant)				Agent name <i>(if applicable)</i> Reinhart Boerner Van Deuren s.c., including but limited to, Don Millis, Sara Rapkin, Shawn Lovell & Joseph Rekrut			
Owner mailing address 108 Wilmot, Mail Stop #3301				Agent mailing address 22 E. Mifflin Street, Suite 700			
City Deerfield		State IL	Zip 60015	City Madison		State WI	Zip 53703
Owner phone () -		Email		Owner phone (608) 229 - 2200		Email dmillis@reinhartlaw.com	
Section 2: Assessment Information and Opinion of Value							
Property address 1441 Capitol Drive				Legal description or parcel no. <i>(on changed assessment notice)</i>			
City Pewaukee		State WI	Zip	PWV-0901-988			
Assessment shown on notice – Total \$3,046,200				Your opinion of assessed value – Total \$2,483,200			

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> Assessed value exceeds market value. Market value is \$2,483,200 Assessed value is also not uniform with the other assessments in the Village.	Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> Based on attached market income analysis.

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Walgreens is the tenant. The Landlord's purchase information s provided. ☒ Yes ☐ No
If Yes, provide acquisition price \$ 4,828,000 Date 12- -2020 ☒ 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 - - Cost of changes \$ _____ 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? Walgreen Co. is the tenant and not aware of any listings/offers in last 5 years. ☐ 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 - - Value _____ Purpose of appraisal Walgreen Co. is the tenant and not aware of any appraisals in last 5 years.
(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): n/a
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 30 minutes.

Property owner or Agent signature 	Date <i>(mm-dd-yyyy)</i> 05 - 28 - 2025
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Market Income Analysis		
1441 Capitol Drive - Parcel PWV-0901-988		
<u>Income</u>		
Market Rent Per Sq. Ft.		\$ 15.49
CoStar		
Improved Area (Sq. Ft.)		14,725
Market Potential Gross Income		\$ 228,090
Vacancy Rate		1.9%
CoStar		
Vacancy Allowance		\$ 4,333.71
Effective Gross Income		\$223,756.54
<u>Expenses</u>		
Admin/Mgm/Prof Expenses Per Sq. Ft.		\$ 1.03
(CoStar)		
Improved Area (Sq. Ft.)		14,725
Total Expenses		\$ 15,166.75
<u>Net Operating Income</u>		\$208,589.79
Capitalization Rate		8.40%
CoStar		
Indicated Value		\$ 2,483,212
Rounded		\$ 2,483,200

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 Pewaukee	County Waukesha
Requestor's name Walgreen Co. (Tenant)	Agent name (<i>if applicable</i>) * Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell, Joe Rekrut
Requestor's mailing address 108 Wilmot Road, Mail Stop 3301 Deerfield, IL 60015	Agent's mailing address 22 E. Mifflin Street, Suite 700 Madison, WI 53703
Requestor's telephone number () - <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (608) 229 - 2200 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address	Agent's email address dmillis@reinhartlaw.com

Property address 1441 Capitol Drive	
Legal description or parcel number PWV-0901-988	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 3,046,200	
Property owner's opinion of value \$ 2,483,200	
Basis for request To move directly to Circuit Court	
Date Notice of Intent to Appear at BOR was given 05 - 22 - 2025	Date Objection Form was completed and submitted 05 - 28 -2025

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.

DeMillo

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