

**Village of Pewaukee
Board of Review Minutes
June 22, 2021**

1. Call to Order and Roll Call

Chairperson Laurin Miller called the Zoom meeting to order at approximately 3:30 p.m.

Members present: Laurin Miller; Cheryl Mantz; Kyle McNulty; Village President Jeff Knutson; Village Clerk Cassie Smith; Samuel Liebert was in attendance as an alternate member, if needed. Paul Jansen was excused. Also present: Deputy Clerk-Treasurer Jackie Schuh; Village Attorney Mark Blum; Assessor Dean Peters; Assessor Nick Laird; Attorney Matt Gralinski joined the meeting at approximately 5:15 p.m. to replace Village Attorney Mark Blum

2. Approval of Minutes of Previous Meeting(s)

a. May 3, 2021

Cheryl Mantz motioned, seconded by Jeff Knutson to approve the May 3, 2021 regular Board of Review meeting minutes as presented.

Motion carried by roll call vote 5-0.

3. Verify Training has met the mandatory training requirements

Chairperson Miller confirmed that mandatory training requirements were met with the following having viewed the training DVD: Paul Janson, Laurin Miller, Cheryl Mantz, Cassie Smith, Jeff Knutson and Samuel Liebert

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

Chairperson Miller confirmed that the confidentiality of income and expense information was in the digital packet. Attorney Blum also confirmed that it was made available digitally in the packet.

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

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

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

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

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

Village Clerk Smith confirmed that she received the final Assessment Roll from the Assessor via email on June 22, 2021. Assessor Dean Peters was to email the affidavit to Clerk Smith that same day.

8. Review of the assessment roll.

Assessor Peters indicated that the final version is in PDF format.

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

Assessor Peters indicated that there were no errors to correct so nothing was added to the assessment roll.

Cassie Smith motioned, seconded by Cheryl Mantz to accept the Assessment Roll as presented.

Motion carried by roll call vote 5-0.

10. Presentation of the Assessment Roll – Dean Peters, Associated Appraisals

Assessor Peters indicated the complete, final Assessment Roll was delivered to Village Clerk Smith June 22, 2021, and that this is a maintenance year for assessments. Per Peters, the level of assessment is approximately 94% or 6% below market value.

11. Scheduled Objections

Clerk Smith introduced the scheduled objections as follows:

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

Village Clerk Smith confirmed that there was timely notification with all documents having been received June 15, 2021. Property owner is CJM & W Investment Company, c/o Wal-Mart, being represented by Gimbel, Reilly, Guerin, Brown LLC/Christopher L. Stohbehn or Russell J. Karnes (Agent). Per Smith, the value in the assessment roll for the current year is as follows:

Land \$ 5,131,000.00

Improvements \$ 8,369,000.00

Total Assessment \$13,500,000.00

The property owner's opinion of the value is \$ 5,770,000.00. Smith stated they are requesting a Waiver of the Board of Review Hearing due to current litigation already in progress. Chairperson Miller confirmed that all criteria have been met.

Jeff Knutson motioned, seconded by Kyle McNulty to grant the request of Waiver of the Board of Review Hearing to PWV 0901990003 – 411 Pewaukee Road – CJM & W Investment Company. Motion carried by roll call vote 5-0.

PWV 0901984 – 1357 Capitol Drive – Menard, Inc

Village Clerk Smith confirmed that there was timely notification with all documents having been received June 15, 2021. Property owner is Menard, Inc, being represented by Paradigm Tax Group/Debbie Pellegrino. Per Smith, the value in the assessment roll for the current year is as follows:

Land \$ 5,131,000.00

Improvements \$ 8,369,000.00

Total Assessment \$13,500,000.00

Although Smith obtained the above numbers from the applicant's documents, Assessor Peters corrected the values as follows:

Land \$ 5,468,000.00

Improvements \$ 8,369,000.00

Total Assessment \$13,837,000.00

The property owner's opinion of the value is \$ 7,570,000.00. Smith stated they are requesting a Waiver of the Board of Review Hearing due to current litigation already in progress. Chairperson Miller confirmed that all criteria have been met.

Jeff Knutson motioned, seconded by Cheryl Mantz to grant the request of Waiver of the Board of Review Hearing to PWV 0901984 – 1357 Capitol Drive – Menard, Inc. Motion carried by roll call vote 5-0.

PWV 0903101004 – 285 Forest Grove – Forest Crossroads Investments, LLC

Village Clerk Smith confirmed that there was timely notification with all documents having been received June 16, 2021. Property owner is Forest Crossroads Investments, LLC, represented by Chad Zeznanski. Per Smith, the value in the assessment roll for the current year is as follows:

Land \$ 412,000.00

Improvements \$ 1,834,000.00

Total Assessment \$ 2,246,000.00

The property owner's opinion of the value is \$ 1,400,000.00. Smith stated they are requesting a Waiver of the Board of Review Hearing due to current litigation already in progress. Assessor Peters was in favor of granting the waiver as was Attorney Blum. Chairperson Miller confirmed that all criteria have been met.

Kyle McNulty motioned, seconded by Jeff Knutson to grant the request of Waiver of the Board of Review Hearing to PWV 0903101004 – 285 Forest Grove Drive – Forest Crossroads Investments, LLC. Motion carried by roll call vote 5-0.

PWV 0903108 – 1166 Quail Court – Quail Crossroads Investments, LLC

Village Clerk Smith confirmed that there was timely notification with all documents having been received June 15, 2021. Property owner is Quail Crossroads Investments, LLC, represented by Chad Zeznanski. Per Smith, the value in the assessment roll for the current year is as follows:

Land \$ 481,300.00

Improvements \$ 3,095,000.00

Total Assessment \$ 3,577,000.00

The property owner's opinion of the value is \$ 1,600,000.00. Smith stated they are requesting a Waiver of the Board of Review Hearing due to current litigation already in progress. Chairperson Miller confirmed that all

criteria have been met.

**Cheryl Mantz motioned, seconded by Kyle McNulty to grant the request of Waiver of the Board of Review Hearing to PWV 0903108 – 1166 Quail Court – Quail Crossroads Investments, LLC.
Motion carried by roll call vote 5-0.**

The Board of Review members agreed to recess and to reconvene at 5:15 p.m. to address any walk-in objections. The Board of Review members reconvened into session at approximately 5:15 p.m. Attorney Matt Gralinski joined as legal counsel in place of Attorney Blum. Village Clerk Smith confirmed that no other objections were brought to her attention. They agreed to recess and to reconvene at 5:25 p.m. They reconvened into session at approximately 5:25 p.m. Per Smith, no further objections were brought to her attention.

12. Adjournment

**Kyle McNulty motioned, seconded by Cheryl Mantz to adjourn the June 22, 2021 Board of Review meeting at approximately 5:30 p.m.
Motion carried by roll call vote 5-0.**

Respectfully submitted,

Jackie Schuh
Deputy Clerk-Treasurer
Village of Pewaukee