

Village of Pewaukee Board of Review**May 30, 2024****3:00 PM****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****Clerk 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.****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 Appraisal****Notice of assessments were sent on April 16, 2024 and Open Book was held on May 2, 2024. 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.

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 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 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 \$6,424,400

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