



## OFFICIAL MINUTES OF THE ANNUAL BOARD OF REVIEW

HELD ON **JULY 21, 2020 AT 9:00 AM.**, IN THE COUNCIL CHAMBERS AT CITY HALL, 2000 NORTH CALHOUN ROAD, BROOKFIELD WISCONSIN.

6 Members Present: Alderman Bill Carnell, Dale Casper, Tom Koch, Alderman Jerry Mellone, Mike Post, Dave Schneider

1 Member Absent: Vacant Seat

Others Present: City Clerk Kelly Michaels, Deputy City Clerk Renee Tadych, City Attorney Jenna Merten (serving as the Attorney for the Board), Ass't City Attorney Julie Aquavia (serving as the Attorney for the City Assessor), City Assessor Allan Land, Assessor's staff appraisers: Pamela Konet and Bill Mortag

### 1. Roll Call (1<sup>st</sup> Day in Session – 2 hour Minimum)

In accordance with Chapter 19 of Wis. Stats., notice of the meeting was posted in three public places (City Hall, Post Office and Public Library) and was published in the City's Official Newspaper (Waukesha Freeman) on June 17, 2020. The notice was also posted on the City's website on the page dedicated to the Board of Review.

Clerk Michaels called the meeting into session and noted there was a quorum of the above named board members present.

### 2. Election of Officers (Chairman and Vice Chairman)

Clerk Michaels requested nominations from the floor for the position of Chairman for the 2020 Board of Review.

***Motion by Mellone, second by Post to nominate Dave Schneider as Chairman of the Board. Motion carried unanimously.***

Chairman Schneider requested nominations from the floor for the position of Vice Chairman for the 2020 Board of Review.

***Motion by Mellone, second by Koch to nominate Dale Casper as Vice Chairman of the Board. Motion carried unanimously.***

### 3. Minutes of the Prior Meetings (October 24, 2019 and May 13, 2020)

***Motion by Alderman Mellone, seconded by Casper to approve the minutes as presented. Motion carried unanimously.***

### 4. Training Certification Requirements pursuant to ss 70.46(4) Wis. Stats

Clerk Michaels explained the Board must have at least one member in attendance that has attained their 2 year training certification. She reported there are currently 4 members who have met the qualifications for certification in the current term.

5. Reminder to Board: Ordinance 1710 related to the Confidentiality of information about Income and Expense required by the City Assessor in property assessment matters.

Clerk Michaels noted the confidentiality of information ordinance was included in the member packets and is for informational purposes. No action is needed.

6. Consider Board of Review Rules and Procedural Policy

Attorney Merten explained the purpose of the rules and procedures and asked members to adopt them to solidify the Board's position in how the Board of Review will do its work.

***Motion by Alderman Carnell, seconded by Casper to approve the Board of Review Rules and Procedural Policy as presented. Motion carried unanimously.***

7. Assessor's Report on the Values and Trends in the City of Brookfield

Assessor Land presented written reports titled DOM Analysis dated 1/1/2020 to 12/31/2020; Yearly Market Comparison comparing the entire MLS as of Monday, May 11, 2020 by property types (Single Family and Condominiums). He summarized the trends in the City of Brookfield as it relates to new construction and noted going forward we will see less of that as Brookfield will be built out. Preliminary equalized values are coming out in August, however as of the prior reports, the City of Brookfield is ranked at the 3<sup>rd</sup> highest valuation in the state.

***Motion by Alderman Casper, seconded by Koch to accept the Assessor's report. Motion carried unanimously.***

8. Receive the Assessment Roll and Sworn Affidavit of the City Assessor

Assessor Land submitted the affidavit and the City Clerk confirmed for the record, receipt of the sworn affidavit, noting it would be placed on file.

9. Examination, correction of errors and certification of corrections if warranted; and acceptance of the assessment roll following a determination that open book changes are included in the assessment roll presented.

Assessor Land presented the 2020 Statement of Real Estate Assessment and 2020 Personal Property Assessments. He also presented and explained the 2020 omitted properties.

Chairman Schneider noted the assessment roll was available for review and invited members to look up their own assessments as well as assessments of any other properties they'd like to check. He noted they would do that for approximately 15 minutes and reconvene at 9:45 am., to resume the agenda. The meeting resumed at 9:46am.

***Motion by Alderman Carnell, seconded by Casper to accept the Assessment roll. Motion carried unanimously.***

10. Consider whether or not to schedule, deny or waive hearings for written objections.

A) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1051018		
Owner Name:	Big Mac Daddy Revocable Trust	Land Value:	\$108,000
Property Address:	15350 W Burleigh Rd	Improvements:	\$156,800
Objector's Opinion of Value:	\$240,000	2020 Assessment:	\$264,800

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/13/2020 @ 11:52am  
Objection to Real Property Assessment, Rec'd 7/13/2020 @ 11:52am

Attorney Merten questioned if this was a changed assessment. Appraiser Pamela Konet answered no, the assessment is the same as 2019. She noted Madam Clerk has an email which indicates the objector's basis of value.

***Motion by Casper, seconded by Post to schedule a hearing for property owned by Big Mac Daddy Revocable Trust, located at 15350 W Burleigh Road and to direct the Clerk to notify the owner of the hearing date and time scheduled for Thursday, July 23, 2020 at 10:30am., or immediately following the preceding cases being heard. Motion carried unanimously.***

B) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1149107		
Owner Name:	Price, Laura R and David B	Land Value:	\$110,000
Property Address:	13035 W Cardinal Crest Dr	Improvements:	\$204,500
Objector's Opinion of Value:	\$280,000	2020 Assessment:	\$314,500

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/16/2020 @ 2:13pm  
Objection to Real Property Assessment, Rec'd 7/16/2020 @ 2:13pm

***Motion by Mellone, seconded by Post to schedule a hearing for property owned by Laura R and David B Price, located at 13035 W Cardinal Crest Drive and to direct the Clerk to notify the owner of the hearing date and time scheduled for Thursday, July 23, 2020 at 9 am. Motion carried unanimously.***

C) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1133004		
Owner Name:	Fagerland, William and Barbara	Land Value:	\$120,000
Property Address:	560-570 Meadow Ct	Improvements:	\$227,300
Objector's Opinion of Value:	\$320,000	2020 Assessment:	\$347,300

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/16/2020 @ 9am  
Objection to Real Property Assessment, Rec'd 7/17/2020 @ 9:17am  
Map and Subject of Comparable Properties 55pgs

Attorney Merten indicated she had consulted the Clerk and the documents on file note the basis for their opinion of value.

**Motion by Casper, seconded by Post to schedule a hearing for property owned by William and Barbara Fagerland, located at 560-570 Meadow Court and to direct the Clerk to notify the owner of the hearing date and time scheduled for Thursday, July 23, 2020 at 9:30 am., or immediately following the conclusion of the preceding case. Motion carried unanimously.**

D) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1115982003		
Owner Name:	MMP Milw Brookfield Propco LLC	Land Value:	\$2,339,900
Property Address:	600 N Calhoun Rd	Improvements:	\$8,477,000
Objector's Opinion of Value:	\$8,110,000	2020 Assessment:	\$10,816,900

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/15/2020 @ 8:11am  
Objection to Real Property Assessment, Rec'd 7/15/2020 @ 8:11am  
Agent Authorization to Victor Grant of Altus Group, Rec'd 7/15/2020 @ 8:11am  
Altus Group Consultant Report 19pgs

Attorney Merten noted in Section 3, there is nothing indicated for basis of the objector's valuation. She questioned whether the Assessor received the information. Assessor Land indicated the information was provided in their report. The Clerk noted the 19 page report is on file. Attorney Merten noted there were a number of questions in Section 4 of the form answered "unknown" and questioned whether the Assessors are able to do their job with that response. Assessor Land affirmed he was able to perform his duty. Attorney Merten indicated that she had no objection to the filing.

**Motion by Post, seconded by Carnell to schedule a hearing for property owned by MMP Milwaukee Brookfield Propco LLC, located at 600 N Calhoun Road and to direct the Clerk to notify the owner's agent of record, of the hearing date and time scheduled for Wednesday, August 19, 2020 at 9 am. Motion carried unanimously.**

E) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1115994		
Owner Name:	Marriott Business Services Hospitality Properties Trust	Land Value:	\$3,769,500
Property Address:	16865 W. Bluemound Rd	Improvements:	\$10,656,400
Objector's Opinion of Value:	\$8,240,000	2020 Assessment:	\$14,425,900

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/15/2020 @ 8:11am  
Objection to Real Property Assessment, Rec'd 7/15/2020 @ 8:11am  
Agent Authorization to Victor Grant of Altus Group, Rec'd 7/15/2020 @ 8:11am  
Altus Group Consultant Report 21pgs

Attorney Merten noted in Section 3, there is nothing indicated for basis of the objector's valuation. She questioned whether the Assessor received the information. Assessor Land indicated the information was provided in their report. The Clerk noted the 21 page report is on file. Attorney Merten noted there were a number of questions in Section 4 of the form answered "unknown" and questioned whether the Assessors are able to do their job with that response. Assessor Land affirmed he was able to perform his duty. Attorney Merten indicated that she had no objection to the filing.

**Motion by Post, seconded by Mellone to schedule a hearing for property owned by Marriott Business Services Hospitality Properties Trust, located at 16865 W Bluemound Road and to direct the Clerk to notify the owner's agent of record, of the hearing date and time scheduled for Wednesday, August 19, 2020 immediately following the preceding hearing at 9:00 am. Motion carried unanimously.**

F) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1056072		
Owner Name:	Stenz Griesell Smith Post 449	Land Value:	\$51,000
Property Address:	3245 N 124 <sup>th</sup> St	Improvements:	\$88,300
Objector's Opinion of Value:	\$130,000	2020 Assessment:	\$139,300

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 6/30/2020 @ 7:51am  
Objection to Real Property Assessment, Rec'd 6/30/2020 @ 7:51am  
Agent Authorization to Alexander Kolander, Rec'd 6/30/2020 @ 7:51am  
Request for Waiver of BOR Hearing, Rec'd 6/30/2020 @ 7:51am  
Copy of 2019 Real Property Tax Bill for subject property  
Statement of tax exempt status and business card

Alderman Mellone recused himself due to conflict of interest as he assisted Commander Alexander Kolander in obtaining the objection forms. Assessor Land objected to the waiver noting the legal fees would be an undue burden for both the City and the objector in this case. He noted the merits of this case are such that it should be heard locally. Attorney Merten advised the Board that they can either approve or deny the waiver to Circuit Court based on the Assessor's objection. She noted if they deny the waiver, they would schedule a hearing and the objector could still file an appeal with Circuit Court following the hearing.

Board member Post questioned the Assessor's reason for objecting and whether it was because there was not much difference between them. Assessor Land answered that it just doesn't make sense to just waive it to Circuit Court. He stated it should be heard locally and if they want to appeal it, then they have that right.

**Motion by Post, seconded by Koch to deny the waiver request as the action would cause an undue burden in legal expenses for both the City and the objector. Motion carried 5-0-1 with Alderman Mellone abstaining.**

**Motion by Post, seconded by Koch to schedule a hearing for property owned by Stenz Griesell Smith Post 449, located at 3245 N 124<sup>th</sup> Street and to direct the Clerk to notify the owner's agent of record, of the hearing date and time scheduled for Wednesday, August 19, 2020 at 10:30 am., or immediately following the conclusion of the preceding case. Motion carried 5-0-1 with Alderman Mellone abstaining.**

G) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 8080		
Owner Name:	American Legion Post 449	Furniture, Fixtures, Equip:	\$9,000
Property Address:	3245 N 124 <sup>th</sup> St	Supplies:	\$200
		Other Personal Property:	\$500
Objector's Opinion of Value:	\$9,000	2020 Assessment:	\$9,700

Documents File: Objection to Personal Property Assessment, Rec'd 6/30/2020 @ 7:51am  
Copy of 2019 Personal Property Tax Bill for the subject business, Rec'd 6/30/2020 @ 7:51am  
Statement of tax exempt status, Rec'd 6/30/2020 @ 7:51am  
2020 Prepared Statement of Personal Property 3pgs, Rec'd 6/30/2020 @ 7:51am

Attorney Julie Aquavia representing the Assessor objected to the untimely filing and asked the Board to reject it as the objector is objecting to the 2019 assessed value and the time frame to do so has passed. Attorney Merten representing the Board agreed and noted per Wisconsin statutes Attorney Aquavia is correct that the time to object to 2019 has expired. Board member Koch questioned whether the difference is that it is personal property versus real estate? Assessor Land answered correct.

**Motion by Post, seconded by Carnell to deny a hearing for personal property owned by American Legion Post 449, located at 3245 N 124<sup>th</sup> Street and to direct the Clerk to notify the owner's agent of record of the denial due to the timing to file a 2019 objection had expired. Motion carried 5-0-1 with Alderman Mellone abstaining.**

H) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1147993005		
Owner Name:	CSM Country Inn Milw West LLC	Land Value:	\$8,278,400
Property Address:	1250 S Moorland Rd	Improvements:	\$11,281,500
Objector's Opinion of Value:	\$16,872,532	2020 Assessment:	\$19,559,900

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 8:06am  
Objection to Real Property Assessment, Rec'd 7/17/2020 @ 8:06am  
Agent Authorization to Matthew Wagner, Ryan Miller, Todd Shebesta of Ryan LLC, Rec'd 7/17/2020 @ 8:06am

Assessor Land indicated he has received all of the information he had requested of them and had no objection to the filing.

**Motion by Post, seconded by Koch to schedule a hearing for property owned by CSM Country Inn Milwaukee West LLC, located at 1250 S Moorland Road and to direct the Clerk to notify the owner's agent of record, of the hearing date and time scheduled for Wednesday, August 19, 2020 at 11 am., or immediately following the preceding case. Motion carried unanimously.**

I) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1116984005		
Owner Name:	Reed, Duane and Osbie	Land Value:	\$2,163,900
Property Address:	15850 W Bluemound Rd	Improvements:	\$381,100
Objector's Opinion of Value:	\$2,000,000	2020 Assessment:	\$2,545,000

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 3:15pm  
Objection to Real Property Assessment, Rec'd 7/17/2020 @ 3:15pm  
Agent Authorization to Chad Zeznanski, Rec'd 7/17/2020 @ 3:15pm

Attorney Aquavia representing the Assessor, objected to the filing noting that perhaps this agent does not have authorization. She noted the form is not properly filled out with the property owner's name, parcel number or the parcel address, bringing into doubt whether or not he actually has the authority to bring forth an objection. Assessor Land also questioned the validity of the authorization noting this agent has had properties as an agent working for

Wipfli in the past. He noted he sent the form he got from Wipfli basically saying these are your agents to see if there would be an objection or not so based on the conversations he just filled them out. He explained that when he had asked for income and expense information for the properties, Mr. Zeznanski told him that he has been sending them a letter but they aren't getting back to him. Therefore, with that information and the fact the form was not properly executed, the Assessor questioned the validity of the agent authorization for this property. Assessor Land believed this was automatically sent out as "here are the three clients assigned to me to contact". Assessor Land noted he will be objecting to all three of his filings. Attorney Merten representing the Board of Review, stated it appears the owners are listed as Duane and Osbie Reed, however she was uncertain whose signature was on the agent authorization form, but it didn't appear to be the Reeds. She noted the signature indicates managing members which usually means it is coming from an LLC or some sort of corporation, and in this case the owner of record Duane and Osbie Reed is not. Therefore, based on the statutes requiring the owner to sign the agent authorization form, Attorney Merten agreed, that the Assessor's objection is correct and advised the Board to reject the filing.

***Motion by Post, seconded by Mellone to deny a hearing for property owned by Duane and Osbie Reed, located at 15850 W Bluemound Road and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.***

J) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1111985001		
Owner Name:	B R Brookfield Commons 1 LLC	Land Value:	\$3,785,000
Property Address:	15375 W Bluemound Rd	Improvements:	\$8,896,600
Objector's Opinion of Value:	\$10,300,000	2020 Assessment:	\$12,681,600

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 3:15pm  
 Objection to Real Property Assessment, Rec'd 7/17/2020 @ 3:15pm  
 Agent Authorization to Chad Zeznanski, Rec'd 7/17/2020 @ 3:15pm

Attorney Aquavia representing the Assessor, noted several objections to the filing. First she pointed out that the owner of record, BR Brookfield Commons 1 LLC no longer exists as a legal entity in the State of Wisconsin. She noted the BR Brookfield Commons 1 LLC listed in the State of Wisconsin Department of Financial Institutions has in fact, been administratively dissolved as of March 14, 2020. She indicated that pursuant to statute, "administrative dissolved" means that the LLC can't take any further actions other than wrap up their current affairs. She stated they can't initiate any new actions, but only proceed with activities already in progress at the time noting that Wisconsin Statutes 183.0901 and 183.0903 requires them to wind up their affairs and liquidate their business. Attorney Aquavia explained that the dissolution process requires the state to notify the LLC when the state is dissolving them. She note the notice was sent out approximately January 12<sup>th</sup> and they signed the agent authorization on January 24<sup>th</sup>. Attorney Aquavia explained that when the state sends the notice, the LLC has 60 days to get themselves reinstated or file documents or whatever they need to do to remain in good standing. She indicated more than 4 months have passed since the company was dissolved therefore her first objection to this filing is that they have no authority to file this objection. Her second objection is that the agent authorization also seemed to be improperly signed as it was not signed by any member of the LLC. She noted it appears to be signed by an unreadable signature from MRED Management Inc., who is claiming to be the VP of Ops. There is no indication that MRED Management is an owner or member or has any other association with B R Brookfield Commons 1 LLC. She summarized that based on that, she would ask the Board to deny hearing this objection. Assessor Land indicated he also requested income and expense information for this property and he (Chad Zeznanski) indicated that they too, are not responding to his requests. The dissolution may be the reason they are not responding. Assessor Land noted for the record that he has asked for the information and has not received it. Attorney Merten agreed that this is a correct statement of the law. She noted that when a business is administrative dissolved by the Wisconsin Department of Financial Institutions it is because it hasn't complied with statutes and therefore loses its ability to be a corporation as stated. Additionally, based on the fact that there was not a valid owner signature on the agent authorization form, the filing does not comply with the statutes.

**Motion by Post, seconded by Casper to deny a hearing for property owned by B R Brookfield Commons 1 LLC, located at 15375 W Bluemound Road and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.**

K) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1150994018		
Owner Name:	Pinnacle Property Holdings LLC	Land Value:	\$3,959,800
Property Address:	13935 Bishops Dr	Improvements:	\$19,191,200
Objector's Opinion of Value:	\$19,500,000	2020 Assessment:	\$23,151,000

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 3:15pm  
Objection to Real Property Assessment, Rec'd 7/17/2020 @ 3:15pm  
Agent Authorization to Chad Zeznanski, Rec'd 7/17/2020 @ 3:15pm

Attorney Aquavia representing the Assessor, objected to the filing based on their belief that it is an invalid agent authorization. She noted the owner of record is an LLC and the form was signed by MRED Management Inc., which could possibly be a member of the LLC, however there is no direct connection provided in this information to confirm that this person is authorized. There is a responsibility or obligation by the person purporting to be the signing authority or agent to support that authority. Being they are not here today and the fact that we have questioned their authority, they would have the burden to prove to us they actually have the authority to act on behalf of this property owner. Assessor Land noted that this is also a situation where he has requested the income and expense information for the property and he (Chad Zeznanski) had replied that they also have not responded to him yet, similar to the other two cases. Attorney Merten agreed that if there isn't a valid agent authorization, then this filing is not in compliance with the statutes which requires the property owner's signature.

**Motion by Post, seconded by Mellone to deny a hearing for property owned by Pinnacle Property Holdings LLC, located at 13935 Bishops Drive and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.**

L) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1116008		
Owner Name:	Georgetown Square II LLC	Land Value:	\$1,036,000
Property Address:	16275 W Wisconsin Ave	Improvements:	\$6,809,500
Objector's Opinion of Value:	\$	2020 Assessment:	\$7,845,500

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 3:54pm  
Agent Authorization to Douglas A Pessefall of Reinhart Boerner Van Deuren S.C, Rec'd 7/17/2020 @ 3:54pm

**Motion by Mellone, seconded by Casper to postpone the matter to the July 23, 2020 meeting to see if an objection form is filed during the next meeting and up to the fifth day that the Board is in session, along with extraordinary circumstances for not filing the objection form at least 48 hours prior to the first meeting, nor with good cause during the first two hours of the first meeting. Motion carried unanimously.**

M) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD



Parcel No.	BRC 1144987007	Land Value:	\$512,000
Owner Name:	Brookfield Hills Lofts LLC	Improvements:	\$8,189,200
Property Address:	1240 Club Cir	2020 Assessment:	\$8,701,200
Objector's Opinion of Value:	\$		

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 3:54pm  
 Agent Authorization to Douglas A Pessefall of Reinhart Boerner Van Deuren S.C, Rec'd 7/17/2020 @ 3:54pm

***Motion by Mellone, seconded by Post to postpone the matter to the July 23, 2020 meeting to see if an objection form is filed during the next meeting and up to the fifth day that the Board is in session along with extraordinary circumstances for not filing the objection form at least 48 hours prior to the first meeting, nor with good cause during the first two hours of the first meeting. Motion carried unanimously.***

N) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1141990001	Land Value:	
Owner Name:	Brookfield Square Lodging Investors LLC		
	\$2,140,200		
Property Address:	265 S Moorland Rd	Improvements:	\$14,842,000
Objector's Opinion of Value:	\$	2020 Assessment:	\$16,982,200

Documents File: Notice of Intent to File Objection with the Board of Review, Rec'd 7/17/2020 @ 9:04am

Attorney Aquavia representing the Assessor objected to the objection as no agent authorization was filed therefore they have no proof of authority to file an intent to object on behalf of the property owner. Attorney Merten agreed that there is no agent authorization form so they have no authority. She indicated the filing basically means nothing at this point as there is no basis.

***Motion by Casper, seconded by Post to deny a hearing for property owned by Brookfield Square Lodging Investors LLC, located at 265 S Moorland Road and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.***

O) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1059075	Land Value:	\$491,300
Owner Name:	Sherwood Manor VI LLC	Improvements:	\$4,478,700
Property Address:	13800 W North Ave	2020 Assessment:	\$4,970,000
Objector's Opinion of Value:	\$3,900,000		

Documents File: Cover letter (Intent to File Objection), Rec'd 7/20/2020 @ 3:38pm  
 Objection to Real Property Assessment, Rec'd 7/20/2020 @ 3:38pm  
 Agent Authorization to Reinhart Boerner VanDeuren, Rec'd 7/20/2020 @ 3:38pm  
 Request for Waiver of BOR Hearing, Rec'd 7/20/2020 @ 3:38pm  
 Added to File: Notice of Intent to File Objection with the Board of Review, Rec'd 4/9/2020 @ 2:14pm

***CLERKS NOTE: During the reading of the objection, Chairman Schneider questioned the parcel number and noted the forms identified the number as 1050750, noting it has a zero at the end.***

*During the meeting the BRC number was read again, this time adding the zero at the end, however during a subsequent review of the property record following the meeting, the correct parcel number was as originally stated: BRC 1059075.*

Attorney Aquavia questioned the date of the Notice of Intent. Clerk Michaels indicated the intent was actually a cover letter that was received with the other documents identified. Attorney Aquavia indicated they had actually emailed their intent back on April 9<sup>th</sup>. Clerk Michaels indicated it was not in the file, but she would locate the email and add it.

Attorney Merten indicated this was filed yesterday being July 20<sup>th</sup>, 2020 and would go to the good cause section for late filing. The statute says the Board shall waive the 48 hour requirement during the first two hours of the first meeting upon hearing good cause with the submission of a written objection. Attorney Merten noted she did not see any mention of good cause as to why they were unable to meet the 48 hour deadline with the written objection. Attorney Aquavia representing the Assessor, stated her objection to the filing was in terms of not having an active agent authorization form. The agent authorization form is for the 2019 Board of Review as indicated under the Tax Year of Authorization on the form. The signature on the form is not dated nor does it indicate whose signature it is or what position they hold with the LLC. She stated that she understands this matter is currently in litigation with the City and the agent authorization indicates until revoked in writing, however she believed a fair reading of that is that the Reinhart firm will be representing the property owner on the 2019 tax year objection until it has concluded. Further, the form has the opportunity to list other tax year dates on there or to have an expiration date much later in the future. She noted that several other objection filings before the board did have the years 2020 and 2021 indicated on their forms. Therefore she asked the Board to deny the hearing based on invalid authorization to file on behalf of the property owner and noted they would object to the waiver request for the same reason. Attorney Merten agreed with the Assessor's objection stating that owner's name is missing, there is no title, no date, and the form is for the 2019 tax year as well as the previously stated "lack of good cause" accompanying the objection. She indicated he is also not present during today's session to present any good cause on behalf of Sherwood Manor. Attorney Merten indicated that based on all that, it is her recommendation that this is not a valid objection filing and she believed a denial of the hearing is appropriate.

***Motion by Casper, seconded by Mellone to not accept the filing and deny a hearing for property owned by Sherwood Manor VI LLC, located at 13800 W North Ave and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.***

P) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1108136004		
Owner Name:	Target Corporation	Land Value:	\$5,293,500
Property Address:	12725 W Bluemound Rd	Improvements:	\$9,517,800
Objector's Opinion of Value:	\$10,807,000	2020 Assessment:	\$14,811,300

Documents File: Cover letter (Intent to File Objection), Rec'd 7/20/2020 @ 3:38pm  
Objection to Real Property Assessment, Rec'd 7/20/2020 @ 3:38pm  
Agent Authorization to Reinhart Boerner VanDeuren, Rec'd 7/20/2020 @ 3:38pm  
Request for Waiver of BOR Hearing, Rec'd 7/20/2020 @ 3:38pm  
Added to File: Notice of Intent to File Objection with the Board of Review, Rec'd 4/9/2020 @ 2:14pm

Attorney Aquavia representing the Assessor, noted for the record that a notice of intent for this parcel was also filed back on April 9<sup>th</sup>. She noted that she would object to filing due to the failure of the agent authorization. She indicated the form is restricted to the 2019 tax year and of course we are talking about the 2020 tax year. She noted they do have a waiver request and the prior year is currently in litigation moving towards settlement. The Assessor is taking the position that the 2020 objection should be denied a hearing as Mr. Millis does not have the authority to file it. Attorney Merten indicated she would have that same comment, being that it came from 2019 and also the

filing arrived on 7/20/2020 which was yesterday. There is no mention of good cause as to why there was a late filing on this matter. Also she pointed out that Mr. Millis was not present to explain any good cause, so based on the statutes, she didn't believe there was a valid reason to accept the objection filing. Attorney Merten indicated the appropriate action for the Board would be to deny a hearing.

***Motion by Mellone, seconded by Casper to not accept the objection filing and deny a hearing for property owned by Target Corporation, located at 12725 W Bluemound Road and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.***

Q) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 10350010003		
Owner Name:	Broadstone MCW Wisconsin LLC	Land Value:	\$1,179,400
Property Address:	21700 Intertech Dr	Improvements:	\$7,040,300
Objector's Opinion of Value:	\$4,650,000	2020 Assessment:	\$8,219,700

Documents File: Cover letter (Intent to File Objection), Rec'd 7/20/2020 @ 3:38pm  
Objection to Real Property Assessment, Rec'd 7/20/2020 @ 3:38pm  
Agent Authorization to Reinhart Boerner VanDeuren, Rec'd 7/20/2020 @ 3:38pm  
Request for Waiver of BOR Hearing, Rec'd 7/20/2020 @ 3:38pm  
Added to File: Notice of Intent to File Objection with the Board of Review, Rec'd 4/9/2020 @ 2:14pm

Attorney Aquavia representing the Assessor requested the Board consider denial of the hearing based on the fact that we don't believe Mr. Millis has the authorized agency. This is based on the form they filed giving them authorization for the tax year 2019. Of course we are dealing with tax year 2020 at this point in time. The rest of the form is complete. They have a request for waiver of this hearing because the prior objection is currently in litigation going on this week, at circuit court right here in Waukesha. She asked the Board to reject the filing which would therefore also reject their request for waiver to circuit court. Attorney Merten indicated she would agree with that as well that this was for 2019. Additionally, this is again filed on July 20<sup>th</sup> 2020, which was yesterday. There is no reason for good cause listed in the cover letter from Mr. Millis which is required by statute to find some sort of good cause in these matters. Based on that, she recommended this filing be denied for a hearing.

***Motion by Casper, seconded by Mellone to not accept the objection filing and deny a hearing for property owned by Broadstone MCW Wisconsin LLC, located at 21700 Intertech Drive and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.***

R) The City Clerk introduced the following objection into the record:

PROPERTY OWNER RECORD

Parcel No.	BRC 1151987		
Owner Name:	Broadstone FDT Wisconsin LLC	Land Value:	\$945,300
Property Address:	1350 S Sunny Slope Rd	Improvements:	\$4,267,700
Objector's Opinion of Value:	\$3,600,000	2020 Assessment:	\$5,213,000

Documents File: Cover letter (Intent to File Objection), Rec'd 7/20/2020 @ 3:38pm  
Objection to Real Property Assessment, Rec'd 7/20/2020 @ 3:38pm  
Agent Authorization to Reinhart Boerner VanDeuren, Rec'd 7/20/2020 @ 3:38pm  
Request for Waiver of BOR Hearing, Rec'd 7/20/2020 @ 3:38pm  
Added to File: Notice of Intent to File Objection with the Board of Review, Rec'd 4/9/2020 @ 2:14pm

Attorney Aquavia representing the Assessor, objected to filing on the basis that Attorney Millis does not appear to have agent authorization to pursue any objection for the 2020 assessment. This is based on the fact that the agent authorization form he has filed indicates it is for the 2019 tax year. The rest of their agent authorization seems to be in order, therefore, deny a request for hearing which he has indicated this property is still in past litigation. Attorney Merten indicated she has the same comments on this one as well, in that it is for the 2019 agent authorization year. Additionally, this was filed July 20th, 2020, which was yesterday. There is no reason listed for good cause in Attorney Millis' letter and no other showing of good cause. Based on the statute, she recommended that the Board deny this request.

***Motion by Casper, seconded by Mellone to not accept the objection filing and deny a hearing for property owned by Broadstone FTD Wisconsin LLC, located at 1350 S Sunny Slope Road and to direct the Clerk to notify the filing party of the denial for the reasons stated. Motion carried unanimously.***

*Clerk Michaels indicated she had no other objections on file but checked her emails to make sure. She noted she hadn't received any further filings during today's meeting. Chairman Schneider announced the conclusion of the reviewing of objection filings at this time and recommended a motion be made to adjourn to Thursday's hearing date.*

11. Adjourn to Hearing date(s) of: Thursday, July 23, 2020 at 9:00 am., or Wednesday, August 19, 2020 @ 9:00 am., if necessary or if none, adjourn sine die.

***Motion by Mellone, seconded by Casper to adjourn the meeting to Thursday, July 23, 2020 at 9:00 am., at which time the board will consider the objections scheduled for hearing. Motion carried unanimously. Meeting adjourned at 11:10 am.***

Respectfully Submitted,  
Kelly Michaels, MMC, WCPC  
City Clerk