

MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON THURSDAY, MAY 24, 2018.

1. The meeting was called to order by Jennifer Goergen, City Clerk, at 8:32 a.m.

ROLL CALL:	Donald Reid	Present
	Gregory Krog	Present
	Steve Rogers	Present
	Jerry Wielichowski	Present

ALSO PRESENT:	Jennifer Goergen	City Clerk
	Eric Miller	City Assessor
	Susan Taylor	Court Reporter

2. Selection of a chairperson

It was moved by Gregory Krog, seconded by Steve Rogers, to nominate Jerry Wielichowski as Chairperson of the Board of Review. On a roll call vote, the motion carried unanimously.

3. Selection of a vice-chairperson

It was moved by Gregory Krog, seconded by Donald Reid, to nominate Steve Rogers as Vice Chairperson of the Board of Review. On a roll call vote, the motion carried unanimously.

4. Verify compliance with mandatory training requirements in 70.46(4), Wis. Stats.

Jennifer Goergen, City Clerk, reported that three of the members have taken the 2018 training and the PA-107 forms were filed with the Department of Revenue. The fourth member took the training in 2017 and is still certified. The City Clerk stated all 4 members are certified and the Board is in compliance with the statutory requirements.

City Assessor Eric Miller said there is a potential candidate for the vacant Board of Review position.

5. Verify adoption of ordinance for the confidentiality of income and expense information provided to the assessor per Wis. Stats 70.47(7) (af)

Jennifer Goergen, City Clerk, stated that City of Greenfield adopted Ordinance No. 2599 on October 16, 2007.

6. Receive and examine assessment roll, certify corrections, and verify with the assessor that open book changes are included for the assessment roll.

Eric Miller, City Assessor, verified all changes were included for the assessment roll. He stated the level of assessment was set at 95.5%. Mr. Miller stated that the state requires a municipality to be within 90 – 110%. If out of compliance, the city has to do a re-evaluation within 4 years. Greenfield is at 98.3% for the past year.

7. Discussion and decision about waiving the 48-hour notice of intent for objections filed with good cause.

Jennifer Goergen, City Clerk, said no objections have been received that would require an applicant to show good cause as to why the Board should waive the 48-hour notice requirement. If someone does file by or before 10:30 a.m., the Board could return to this agenda item.

8. Hearing of written objections properly filed with the City Clerk regarding property assessments.

Jennifer Goergen, City Clerk, swore in Eric Miller, City Assessor.

Ms. Goergen stated that there are a number of waivers.

She stated an Objection Form and a Request for Waiver of Board of Review hearing was received timely from the following:

Walmart Real Estate Business Trust, PO Box 8050, Bentonville, AR 72716. Represented by Brendan Douylliez, Agent, Paradigm Tax Group, 30 N. LaSalle #3520, Chicago, IL 60602.

Property located in Greenfield at 10600 W. Layton Avenue, Tax Key 608-9995-010.

Assessment shown on the notice is \$20,765,500 and their opinion of the assessed value is \$5,350,000.

They are requesting to waive their hearing to Circuit Court, and if the waiver is not granted, to testify by telephone, per their Request to Testify by Telephone Form filed.

Mr. Miller said the city is currently in litigation with Walmart over the 2017 assessment. The City Attorney recommends the city waive the Board of Review hearing to Circuit Court, where it most likely will be joined to the 2017 litigation.

It was moved by Steve Rogers, seconded by Gregory Krog, to approve the waiver and waive the case to Circuit Court, based on the City Attorney's recommendation. On a roll call vote, the motion carried unanimously.

It was moved by Gregory Krog, seconded by Donald Reid, to deny the telephone hearing request, because the waiver was approved and a telephone hearing was unnecessary. On a roll call vote, the motion carried unanimously.

Ms. Goergen stated an Objection Form was received timely from the following:

HHAMB LLP, c/o Midland Management LLC, 555 W. Brown Deer Rd., #220, Milwaukee, WI 53217. Represented by William McVeigh, Midwest Property Tax, 744 Carle Ave., Lewis Center, OH 43035.

Property located in Greenfield at 4950-4960 S. 76th St., Tax Key 617-9977-004. Assessment shown on the notice is \$3,507,100 and their opinion of the assessed value is \$2,600,000.

The City Assessor is requesting a waiver to waive this case to Circuit Court.

Mr. Miller said this is the former Office Depot location, where Petco is located. Mr. Miller said the city dealt with the vacancy on this assessment last year. Since the filing was made Monday, and the city does not have enough information at this point or adequate time to review it, and it appears the same issues are being raised, the city's commercial appraiser recommends it be waived to Circuit Court.

Last year, the dispute was settled by the city's commercial appraiser, with the information provided to him.

It was moved by Steve Rogers, seconded by Gregory Krog, to approve the waiver and waive the case to Circuit Court, based on the shortness of time and the lack of information that has been shared with the city thus far. On a roll call vote, the motion carried unanimously.

Ms. Goergen stated an Objection Form was received timely from the following:

Welltower 5017 S. 110th St LLC, c/o MWPT, 744 Carle Ave., Lewis Center, OH 43035. Represented by William McVeigh, Midwest Property Tax, 744 Carle Ave., Lewis Center, OH 43035.

Property located in Greenfield at 5015 S. 110th St., Tax Key 612-8971-006. Assessment shown on the notice is \$11,109,000 and their opinion of the assessed value is \$6,310,000.

The City Assessor is requesting a waiver to waive this case to Circuit Court.

Mr. Miller said this is the old Rogers Memorial hospital location, near 110th St. and Edgerton Ave. There have been two sales on the property in the last 7 years. He has requested information on the sales, but has not received it. He also requested a copy of the lease for this property, but has not received it. This is a very technical and complex case, and due to the lack of time to review it and lack of information, the city's commercial appraiser is requesting a waiver.

It was moved by Gregory Krog, seconded by Donald Reid, to approve the waiver and waive the case to Circuit Court, based on the commercial appraiser's recommendation and the lack of information. On a roll call vote, the motion carried unanimously.

Ms. Goergen stated an Objection Form was received timely from the following:

Thomas J. Dworschack, 5566 S. Honey Creek Dr., Greenfield, WI 53221. Represented by Atty. James A. Guyette, Guyette Law, S.C., 12700 W. Bluemound Rd., #125, Elm Grove, WI 53122.

Property located in Greenfield at 5566 S. Honey Creek Dr., Tax Key #667-8996-001. Assessment shown on the notice is \$191,500 and their opinion of the assessed value is \$120,000.

Mr. Miller said this property was an estate sale. The current owner is the son. Mr. Miller is requesting a waiver because of the late nature of the filing, to obtain information from the owner's attorney, and to get time to inspect the property.

It was moved by Gregory Krog, seconded by Steve Rogers, to approve the waiver and waive the case to Circuit Court, based on the assessor's recommendation due to the lack of information and shortness of time. On a roll call vote, the motion carried unanimously.

Ms. Goergen stated an Objection Form was received timely from the following:

Devo Greenfield LLC, 11518 N. Port Washington Rd., #103, Mequon, WI 53092.

Property located in Greenfield at 7901 W. Layton Ave., Tax Key #616-8989-003. Assessment shown on the notice is \$9,645,600 and their opinion of the value is \$8,500,000.

Mr. Miller said this is the Sendik's Mall. The commercial appraiser initially came up with a value \$1 million higher than what it currently is. The owner said he provided the wrong information and would provide new information, and the assessor's office has not received any further information. He is not certain whether the owner is moving forward with the objection, but to be on the safe side, recommends this be waived to Circuit Court.

It was moved by Steve Rogers, seconded by Gregory Krog, to approve the waiver and waive the case to Circuit Court, based on the assessor's recommendation due to the lack of information. On a roll call vote, the motion carried unanimously.

9. Discussion and decision regarding requests to testify by telephone or submit written statement.

Ms. Goergen said state law permits telephone testimony from ill or disabled persons who have presented a letter from a physician, surgeon or osteopath that confirms their illness or disability. On May 19, 2015, the Board of Review set a policy regarding telephone testimony and of not allowing telephone testimony unless there were extenuating circumstances, as the Board did not want to hear from people via telephone or written statement simply because objectors did not wish to appear personally at a Board of Review meeting.

Mr. Miller said the assessor's office recommends the 2015 policy be kept in place. He would prefer as a general rule that people be required to testify in person, as it is much easier to review their information that way, with telephone testimony being accepted only as an exception on a case by case basis.

It was moved by Gregory Krog, seconded by Donald Reid, to reaffirm the Board's May 19, 2015 decision on telephone testimony. After a short discussion, on a roll call vote, the motion carried unanimously.

10. Hear written objections properly filed with the City clerk regarding property assessments.

Ms. Goergen said an objection was filed but withdrawn, from Marsela Mitre and Sofokli Panxhi, 11915 W. Plainfield Ave., Tax Key 565-0040-000. Assessment shown on the notice is \$73,700; improvements, \$137,100; for a total of \$210,800. An email received on May 23, 2018 at 9:49 p.m. from Marsela Mitre stated they were withdrawing the objection.

The City Assessor read the following stipulation:

Property at 10375 and 10401 W. Oklahoma Ave., Tax Key #524-8984-009

The property address is known as the Klemmer's banquet facility. The original assessment was land \$658,600; improvements \$1,472,900; for a total of \$2,131,500. He recommends lowering the assessment as follows: land \$658,600; improvements \$589,600; for a total of \$1,248,200. This property is currently for sale; the price has dropped from over \$2 million to reportedly approximately \$1.1 million.

Mr. Miller asked the Board of Review to accept this stipulation.

It was moved by Steve Rogers, seconded by Gregory Krog, to accept the Assessor's change as read [for the property at 10375 and 10401 W. Oklahoma Ave., Tax Key #524-8984-009]. On a roll call vote, the motion carried unanimously.

The Board recessed at 9:22 am.

The Board reconvened at 10:00 a.m.

Ms. Goergen said during the recess the City Clerk's office prepared the waiver paperwork for mailing, which staff is taking to the Post Office now, prior to the Board's adjournment. No further objections have been received as of this point in time.

Under Item #12, discussion was held about law changes and property owners' rights to deny the assessor an interior or exterior view of property.

11. Create a new hearing schedule for written objections filed but not heard – None.

12. Other matters properly before the Board

Ms. Goergen pointed out for the record that she has a record of the affidavit of publication of the notice for the Board of Review. The number is 0004790867, thus, we have met our obligation of publishing and posting the notice as required by law. The statutes require the Clerk publish a Board of Review Notice identifying the time and place of the first meeting and other

requirements as set forth in the statutes. She pointed out for the record that this notice was published on May 2, 2018. It was posted on Greenfield's City Hall Council Chambers doors, City Hall bulletin board, at the Library, and the Police Department bulletin boards.

13. It was moved by Steve Rogers, seconded by Gregory Krog, to adjourn sine die at 10:34 a.m. On a roll call vote, the motion carried unanimously.

Jennifer Goergen, City Clerk

Transcribed by Sheryl Hartman, Deputy Clerk
Distributed: May 30, 2018