



MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL
ON WEDNESDAY, JULY 15, 2020

1. The meeting was called to order by Chairperson Andrew Drzewiecki, at 8:32 a.m.

ROLL CALL:	Jerry Wielichowski	Present
	Donald Reid	Present
	Zachary Marshall	Absent
	Andrew Drzewiecki	Present
ALSO PRESENT:	Jennifer Goergen	City Clerk
	Mike Grot	Assessor/Grot Appraisals
	Mike Smigelski	Grot Appraisals
	Paula Schafer	Finance Director
	Brian Sajdak	City Attorney

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

Chair Drzewiecki asked if the open book changes had been included in the assessment roll. Mr. Grot confirmed this has been done.

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

Mr. Grot explained that Mr. Langhoff will be coming in to make a request of the Board of Review to waive the 48-hour notice requirement and file an objection form under good cause. Mr. Langhoff sent an email to the Assessor's office on Sunday, July 12, 2020 at 6:26 a.m. stating that he had received his notice of assessment and wanted to appeal and also asked how to appeal. The Assessor's office received the email on Tuesday, after the filing deadline. An objection form was not properly filed with the City Clerk's office by the filing deadline of Monday, July 13, 2020 at 8:30 a.m. Mr. Langhoff was asked to appear between 8:30 and 10:30 today and will be asked to address the Board of Review.

4. Discussion and decision regarding requests for waivers of Board of Review hearing, allowing the property owner an appeal directly to circuit court.

Several were discussed at the last meeting, including Walmart which is currently in litigation and has requested a waiver of this board.

Mr. Grot reported he is working with Atty. Amy Seibel and they have had several discussions. It is recommended the Board of Review hold off on granting waivers, as Atty. Seibel would like to first subpoena them for information. We would have to set another date for the waivers.

Mr. Grot reported three objections filed are incomplete. Atty. Amy Seibel is recommending the Board of Review give the objectors an opportunity to complete and resubmit them by 5:00 p.m. today, or they get dismissed. The law requires that objections forms be complete.

The following incomplete objection forms were filed: Sophia Doucas Rev. Trust for tax key nos. 5629997001 and 5629997002 and Bouraxis Properties for tax key no. 6179975030 because Section 4 was not completed on any of them.

Atty. Sajdak recommended the Board of Review handle these incomplete objections a different way. They are not valid objection forms because they are incomplete and could be resolved today at the end of today's two-hour session as opposed to giving them more time to resubmit completed forms.

Atty. Sajdak advised it's the Board of Review's decision as to whether they would like to take action on the incomplete objections after 10:30 a.m. today or give the objectors until 5:00 p.m. today to complete and resubmit.

The Board of Review discussed the options.

Mr. Grota expressed the importance of getting complete information and paperwork for these cases.

Atty. Sajdak didn't see the purpose, as the end result is the same, but there is no risk or downside to requiring the paperwork be complete.

The Board of Review recessed at 8:47 a.m.

The Board of Review resumed session at 8:57 a.m.

At this time the Board of Review returned to Item 3.

Peter Langhoff was present. He is the owner of the Garden Mall Shopping Center located at 3765-3793 S. 108th Street. He would like to object to his notice of assessment, which states the assessment for this property is \$1,623,000. He had emailed Grota that he thinks the value should be \$1,244,000.

Atty. Sajdak reported the statutes require a 48-hour notice. Mr. Langhoff said he has proof of emailing the Assessor's office prior to the deadline.

Mr. Grota stated he does have an email from Sunday, July 12, 2020 at 6:26 a.m. from Mr. Langhoff with intent to appeal. Notice was given to the Assessor's office, not the City Clerk's office, however.

Atty. Sajdak said the Board of Review must decide if they wish to accept this objection. He read the statutes regarding this. "The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, shows good cause for failure to meet the 48-hour notice requirement and files a written objection.

Atty. Sajdak said it would meet the statutory requirement for good cause because the notice of intent was given to the Assessor and not the Clerk.

It was moved by Andrew Drzewiecki, seconded by Jerry Wielichowski to accept the objection. On a roll call vote, the motion carried unanimously

The Board of Review was not prepared to hear the objection today, but will hear it at their next meeting.

The Board of Review discussed the information Mr. Langhoff should provide for the objection hearing. It is recommended the information be provided to the Clerk in advance so there is time for the members to review it prior to the hearing.

5. Discussion and decision regarding requests to testify by telephone or submit written statement. There was one request to testify by telephone filed with the objection for Wal-Mart Real Estate Business Trust, Parcel No. 6089995010. They've also requested a waiver of hearing and a decision on the waiver has not been made yet. If the waiver would be approved, the request to testify by telephone would not also be necessary. No action taken.

At this time the Board of Review returned to Item 4.

Atty. Sajdak asked if the Board of Review wanted to grant the waiver requests.

Mr. Grota explained he is asking that the Board of Review not grant any waivers at this time. Atty. Amy Seibel is recommending we subpoena them, all six properties, for information, such as lease information and financials. The incomplete forms, in particular, do not provide proof of the objector's position. Commercial properties typically have appraisals done. There are opinions of value on those properties. When this information is left blank, it does not help with the opinion of value or finding of evidence. We want as much information as possible. If we find information that leads us to a value different than the assessment, we may submit a stipulation of value to the Board of Review. We don't want to go to court with bad information. The objection form doesn't have enough information to go on so we want to get this information, which helps the process of finding and maintaining the correct and proper value. That is part of this process.

The Board of Review asked about setting precedent.

Atty. Sajdak said he is torn on this concept. The statutes give the Board of Review authority to subpoena records, and if we are going to do that, why not just have the hearings.

There was more discussion regarding how to handle the incomplete objection forms and to defer the waivers until the next meeting.

It was moved by Jerry Wielichowski, seconded by Andrew Drzewiecki, to give the objectors until 5:00 p.m. today to get the incomplete objection forms completed and resubmitted, to authorize Atty. Seibel to subpoena those who've filed objection forms for information, and to defer any action and the waivers until the Board of Review's next meeting. On a roll call vote, the motion carried unanimously.

6. Hear written objections properly filed with the City Clerk regarding property assessments. No action.

7. Create a new hearing schedule for written objections filed but not heard. There was discussion regarding the next meeting date and time.

8. Other matters properly before the Board.

There is a correction to make to the June 10, 2020 Board of Review meeting minutes. Under item 3, selection of a vice-chairperson, the minutes should be corrected to read as follows:

“It was moved by Donald Reid, seconded by Andrew Drzewiecki, to nominate Jerry Wielichowski as Vice Chairperson of the Board of Review. On a roll call vote, the motion carried unanimously.”

It was moved by Andrew Drzewiecki, seconded by Donald Reid, to make this correction to the minutes as noted. On a roll call vote, the motion carried unanimously.

The Board of Review recessed at 9:42 a.m.

The Board of Review resumed session at 10:32 a.m. The Board of Review has scheduled their next meeting for August 26, 2020 at 8:30 a.m.

9. Adjourn meeting.

It was moved by Andrew Drzewiecki, seconded by Jerry Wielichowski, to adjourn until Wednesday, August 26, 2020 at 8:30 a.m. Motion carried unanimously.

Jennifer Goergen, City Clerk

Distributed: July 21, 2020