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MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON  
WEDNESDAY, SEPTEMBER 17, 2025

1. The meeting was called to order by Chairperson Michael Braswell at 5:41 p.m.

ROLL CALL:	Michael Braswell	Present
	Amanda O'Day	Present
	Donald Reid	Present
	John Graber	Present
	Jarret McFarland	Present

ALSO PRESENT:	Les Ahrens	City Assessor
	Dwight Frame	Commercial Assessor
	Christopher Geary	City Attorney
	Jennifer Goergen	City Clerk
	Susan Taylor	Court Reporter

2. Adopt City of Greenfield Board of Review Rules and Procedures

City Attorney Chris Geary explained the latest version of the rules. The changes are on pages 8-9. This is language that is proposed by Attorney Amy Seibel, Seibel Law Offices. It's up to the board to adopt the language. It uses the appropriate language and attempts to define good cause and extraordinary circumstances. He discussed good cause and extraordinary circumstances.

Chairperson Michael Braswell and Attorney Geary discussed that if the first subpoenas don't have the information we need, the second subpoenas can be waived to circuit court, or another subpoena can be issued. The board always had the ability to waive it to circuit court, whether the parties asked for it or not. The subpoenas are handled on a case-by-case basis. There is language detailing the subpoena process, but every case is going to be a little different.

Motion by John Graber, seconded by Michael Braswell to adopt. On a roll call vote, motion carried unanimously.

The Board of Review Rule and Procedures manual was signed by Chairperson Braswell and Clerk Jennifer Goergen.

Chairperson Braswell added there will be an annual review of the Board of Review Rule and Procedures manual in case the statutes are changed, and Attorney Geary confirmed.

3. Discussion and decision regarding issuance of and compliance with subpoenas

Chairperson Braswell said that two subpoenas were issued: one for Wal-Mart and one for Small Shops Shopping Center.

E & K Land LLC, 8775 Sura Lane, Greenfield, Tax Key #: 606-0053-010. Lead Commercial Assessor Dwight Frame stated that after reviewing the subpoenas, they found new information that would lead us to a new evaluation consideration. They made an adjustment of about 10 percent of the previous 2024 assessment to the 2025 assessment. All parties agreed on that value. Chairperson Braswell spoke about the next steps and the executed stipulation document. Clerk Goergen read into the record that this is regarding the "City of Greenfield

Board of Review for the 2025 tax year. Owner E & K Land LLC, 8775 Sura Lane, parcel #606-0053-010. It's a stipulation regarding adjustment to the E & K Land LLC property assessment for the 2025 tax year. It reads: It is stipulate by and between the City of Greenfield ("the City") and E & K Land LLC ("8775 Sura Lane") as follows: 1., E & K Land LLC is the owner of certain real property located in the City at the following address: 8775 Sura Lane "Small Shops" parcel # 606-0053-010. 2., the Notice of Assessment for 2025 sent to E & K Land LLC prior to the start of the Open Book period showed the following assessment: Land \$1,870,200, Improvements \$7,481,300, Total \$9,351,500. 3., E & K Land LLC subsequently objected to its 2025 real property assessment by filing a written objection with the Board of Review. 4., after E & K Land LLC filed its written objections, the Greenfield Board of Review issued a subpoena to E & K Land LLC seeking additional information relative to the 2025 valuation and assessment of the parcel located at 8775 Sura Lane. In response to the subpoenas, E & K Land LLC provided relevant information. 5., based on the information received from E & K Land LLC, the assessor determined that an adjustment to the 2025 assessment should be made to reflect the better information received pursuant to the Board of Review subpoena responses. Given the new information, the assessor recommends the 2025 assessment of the property located at "8775 Sura Lane" be modified as follows: Land, \$1,870,200; Improvements, \$6,508,700; Total \$8,378,900. 6., the Greenfield Board of Review has scheduled a hearing on this matter for September 17, 2025, at which time the Stipulation will be considered by the board. 7., as part of this agreement, E & K Land LLC agrees not to appeal to circuit court the 2025 assessment in the amount of the Revised 2025 Assessment shown above. 8., upon acceptance of this Stipulation by the Board of Review. The Board of Review shall be deemed to have changed the 2025 Real Property Assessment owned by E & K LLC, parcel 606-0053-010, to the amounts indicated above. 9., upon such acceptance by the Board of Review, E & K Land LLC shall be delivered a copy of said Board approval of the Stipulation as evidenced by the signature of the Board of Review Chairperson below." And then there's a signature page that follows.

Attorney Geary added that it's signed by both the assessor and the property owner. The action item for the board would be whether the stipulation would be accepted. He doesn't have an obligation to review that document, and the parties make that determination.

Motion by Michael Braswell, seconded by Donald Reid to adopt the stipulation and the changes within that stipulation that were read into the record by the City Clerk. On a roll call vote, motion carried unanimously.

Clerk Goergen stated that the document requires the chairperson's signature and that he will sign now.

Wal-Mart, 10600 W. Layton Ave., Greenfield, Tax Key #: 608-9995-010. Attorney Geary said that on behalf of Attorney Seibel, Wal-Mart did provide some of the information but not all of it that was requested. Attorney Seibel is requesting that the board issue authorization of a second subpoena. This would be a subpoena for a witness to be determined to be identified by the assessor to come in and give testimony as to the missing information. First, Attorney Seibel is asking that the subpoena be authorized to be issued by the chairperson and be prepared by Attorney Seibel. Secondly, the return date is in front of the board, when that witness would come in to testify, if necessary. He summarized that there would be two motions to make: one would be whether to authorize the issuance of the second subpoena with respect to commanding a witness to be identified by the assessor to come in and testify; the second motion would be to set this for a potential hearing at the end of October, at which time the subpoenaed witness will testify, or perhaps the parties will receive the information before that and will be able to stipulate.

Chairperson Braswell and Attorney Geary spoke about what information wasn't received. Attorney Geary read Attorney Seibel's email: As for Wal-Mart, the level of compliance is insufficient. Wal-Mart did not supply detailed information to understand the components of the \$8,295,195 capital improvements to the property made in September 2023. See attached 2025 objection, where Wal-Mart specifically lists the amount as a change made to the property within the last ten years. The assessor needs to understand the details of this large expenditure to determine whether some of the costs include exempt personal property. He continued that she's indicated that she plans to subpoena a knowledgeable person from Wal-Mart's accounting department. The burden is on that company to produce a person who meets that criteria. She will draft it accordingly.

Chairperson Braswell and Attorney Geary discussed the motion.

Motion by John Graber, seconded by Amanda O'Day to request additional subpoena of Wal-Mart in alignment to what is missing and the appropriate individual to come testify. On a roll call vote, motion carried unanimously.

Attorney Geary summarized that the second motion would be setting the next date, which will be a return date for the subpoena and a hearing date, if necessary. Testimony may happen that night. The parties may stipulate beforehand or even at that hearing. If they don't, the witness will be here to testify, both parties will present their cases, and the board will decide. Hopefully, the Board of Review will close that night.

There was a discussion about the timeline, and the assessor and Attorney Seibel want to have a hearing.

Attorney Geary added that even on the day of the hearing, the board can waive it to circuit court. It will be noticed as a hearing.

Motion by Michael Braswell, seconded by Amanda O'Day to set the next meeting, which could be a hearing meeting, on October 22, 2025, at 5:00 p.m. On a roll call vote, motion carried unanimously.

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

Chairperson Braswell said that there's only been one request. Attorney Geary recommended tabling this item.

Motion by John Graber, seconded by Michael Braswell to table this item. On a roll call vote, motion carried unanimously.

5. Other matters properly before the Board
6. Adjournment

Motion by Michael Braswell, seconded by Amanda O'Day to adjourn at 6:07 p.m. until Wednesday, October 22, 2025, at 5:00 p.m. Motion carried unanimously.

Jennifer Goergen, City Clerk

Minutes transcribed by Trina Kaminski, Administrative Assistant  
Distributed: September 24, 2025