



MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON WEDNESDAY, OCTOBER 22, 2025

1. The meeting was called to order by Chairperson Michael Braswell at 5:17 p.m.

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

ALSO PRESENT:	Les Ahrens	City Assessor
	Dwight Frame	Commercial Assessor
	Amy Seibel	Attorney, Seibel Law Offices
	Christopher Geary	City Attorney
	Jennifer Goergen	City Clerk
	Paula Schafer	Finance Director
	Sue Taylor	Court Reporter

2. Discussion and decision regarding compliance with subpoena by Wal-Mart Real Estate Business Trust, 10600 W. Layton Avenue ("Wal-Mart")

City Attorney Chris Geary gave the timeline. The original subpoena was issued on August 6th. It requested certain documentation, and some was provided, but Attorney Amy Seibel said that it was not compliant, which prompted the assessor to request a second subpoena. The board issued it on September 30th for Jerry Aucoin or a designee from Wal-Mart to appear at the next Board of Review to explain why the information wasn't provided in the initial subpoena. Last night there was a filing from Wal-Mart to the city and to the assessor's attorney providing additional information. Before meeting today, we received a motion to quash filed by Wal-Mart for the second subpoena by Mr. Aucoin.

Attorney Geary and Attorney Samantha Bailey, from Mallery SC, representing Wal-Mart, discussed that there was information produced in an email on Tuesday, October 21st, 2025, at 6:28 p.m. that had a OneDrive link containing response documents. Attorney Bailey confirmed that from Wal-Mart's standpoint they are compliant with the subpoenas. Attorney Seibel said we haven't digested the PDFs of the Excel spreadsheets. They were shrunk so small, it was unreadable and unusable. A request was made to provide the Excel spreadsheets in their native format to make them readable, which was received this morning. It will take her and the city assessor time to review it and reconcile the numbers. The subpoena that was issued for today was for a person to come and tell the board why the documents weren't originally provided. The city was told the fixed asset schedule documents showing capital improvements didn't exist. Wal-Mart provided these nonexistent documents this morning. She spoke about the motion to quash the second subpoena. They were requested in August; in each instance there isn't time for the assessor's office or for Attorney Seibel to respond.

Chairperson Michael Braswell and Attorney Seibel discussed the subpoenaed information timeline.

Attorney Geary and Attorney Bailey discussed the dialogue between Attorney Seibel and Attorney Bailey or Attorney Strohbehn at Mallery. Attorney Bailey spoke about misunderstandings and miscommunications. She spoke about how to make it easier and their process for when they receive a subpoena. They feel that they are in full compliance and that it has been a complex case. She spoke about deadlines.

Chairperson Braswell and Attorney Bailey talked about the complexity of the subpoena and evidence that is needed. They spoke about the response to the first subpoena and if it was satisfied. Attorney Seibel and Attorney

Bailey spoke about whether they were noticed for the last meeting. Attorney Bailey said that they read the minutes. Attorney Seibel asked Clerk Jennifer Goergen to check if they were notified of the September 17th, 2025, meeting. If they had any questions about understanding the subpoenas, they could have appeared at the meeting to ask. Attorney Bailey said that it wasn't about understanding the subpoenas; it was that they believed they complied.

Attorney Seibel confirmed that the fixed asset schedule was requested in the first subpoena.

Chairperson Braswell asked in general if Wal-Mart retains the fixed asset schedule. Attorney Bailey said that the client complied with and provided it with the initial deadline.

Attorney Seibel stated that a copy of the fixed asset depreciation schedule includes the real estate assets located on the subject property for the period ended December 31, 2024. It includes the following details: a description of the asset, the cost of the item, the year placed in service, the useful life of the asset, and the amount of current and accumulated depreciation.

Chairperson Braswell added that we were told that the document did not exist. Attorney Seibel confirmed. She said that she questioned it and asked the assessor to ask the board to send a subpoena. Chairperson Braswell said that Wal-Mart would have someone who could attest for the record to the numbers and evaluate those amounts. Attorney Seibel confirmed. She added that the person from Wal-Mart was to appear and testify before the board on whether the document exists and what kind of a search they had done in the corporate records.

Attorney Bailey discussed their motion and the validity of the second subpoena. Chairperson Braswell said that we are trying to articulate the rationale behind the first and second subpoenas. Attorney Bailey stated that she understood that the second subpoena was authorized based off that first subpoena conversation. Chairperson Braswell confirmed. Attorney Bailey said that the assessor's office can't speak to the compliance of the second subpoena at this point.

Attorney Geary asked if there's a reason the records produced last night couldn't have been produced in response to the initial subpoena. Attorney Bailey said that they provided everything as quickly as possible. It's a very large corporation, and they hunt down this information. They must go through Wal-Mart's chain and their process. It was received before the Board of Review meeting. They don't have any say when the Board of Review is scheduled. There's not a standard deadline after receiving a subpoena. Chairperson Braswell stated that there were timelines and required dates.

Attorney Geary asked if she believed that the response provided to the initial subpoena was sufficient. Attorney Bailey answered that yes, they responded to the first subpoena. When they received the second subpoena, they believed it provided additional requests, which they have complied with.

Attorney Geary said that Attorney Bailey works opposite of Attorney Seibel on a regular basis in many communities. He asked if there was a conversation or any effort to follow up to see what was missing. Attorney Bailey answered that the expectation was complied with enough time for one-on-one with Attorney Seibel. Attorney Geary said that if he received a subpoena saying that someone needed to testify on why they didn't provide this information previously, he would call Attorney Seibel and ask to resolve it. Attorney Bailey said that there's a mixing of two different conversations between the subpoena of documents and the subpoena for a person. Attorney Geary said that it's understood that the subpoena for the person is related to the fact that the assessor believed that documents that were required by the first subpoena had not been provided. Attorney Bailey said that the subpoena for the person is not related to anything Board of Review-wise because it's invalid and not within its authority to request. Attorney Geary said that for the sake of argument, if the second subpoena never happened, you're not disputing that the first subpoena was not complied with. Attorney Bailey said that she cannot speak on the compliance of the first one because they didn't know about or attend the first hearing. Her understanding is that they have complied with the additional request for information. Attorney Seibel said that there isn't an additional request for documents in the second subpoena. It is for a person to appear and explain why the first subpoena requesting documents was never provided. Attorney Bailey said that there's no authority to compel an out-of-state witness who doesn't know the value of the property to appear and speak on

it. She asked if this was fishing for somebody to appear and say that their lawyers weren't doing their jobs. It has nothing to do with the actual value of the property.

Attorney Geary said that for the sake of argument, take the second subpoena off the table altogether. He knows there's a motion to quash that one, so let's pretend it was never filed. The responses that were provided last night were not provided in response to the initial subpoena. They are not disputing that they responded to that subpoena. They should have been provided in response to the initial subpoena.

Attorney Bailey said that if they go back to the minutes from the September 17, 2025, hearing, it states, "On behalf of Attorney Seibel, Wal-Mart did not provide some of the information or provided some of the information but not all that was requested. She is requesting the board to issue a second subpoena. This would be for a witness to determine to be identified by the assessor to come in and give testimony as to missing information which they found out by searching on their own." Attorney Seibel was asking for the subpoena to be authorized with a new return date so that the parties had information and wouldn't stipulate. Attorney Bailey's understanding from the minutes and discussions with Attorney Seibel by this hearing was to discuss if the documents provided had complete compliance. She said that it's unknown by the assessor's office. They believe everything has been provided and complied with by this hearing in good faith. The subpoena for the person is a separate issue, in which they've written their motion accordingly.

Chairperson Braswell said that if it was in good faith, the assumption would be that the first subpoena's deadline would have been met. If more time was needed, those conversations should have happened. We didn't receive what we expected. It was received last night. From first hearing that the document didn't exist to now hearing that it does exist and that the data was found after the first subpoena, it doesn't sound like good faith.

Attorney Bailey said that they provided the responses by the deadline in August. The assessor's office decided that it wasn't compliant. The board is a separate body from the assessor's office. Chairperson Braswell stated that the fixed asset schedule wasn't received. We asked if the fixed asset schedule was something that Wal-Mart retains and were told no, which was the rationale for the second subpoena. The first subpoena doesn't sound like it was complied with based on the dialogue and understanding that led into the second subpoena.

Attorney Bailey asked where it was stated that it didn't exist. Chairperson Braswell said that it's maybe hearsay, but that was his understanding. Attorney Geary said that the second subpoena could have been an indication that the assessor thought there was information that was not provided. It was on the 30th, which is why he asked about communications. He spoke about how a responsible good-faith effort or a motion to quash the first subpoena could have been made. Since Wal-Mart made a motion to quash the second subpoena and didn't have any objections to the scope of the initial subpoena, the question is about compliance.

Attorney Geary said that these are questions for the board: was the initial subpoena complied with; was the second subpoena requesting a person from Wal-Mart to testify as to the circumstance of the first subpoena appropriate; does the board want to decide anything tonight or lay it over for later action; and do they want to do a waiver or lay it over until the other questions are answered? He spoke more in-depth about each of the questions. He said that he cannot advise the board on the motion to quash because he didn't have a chance to investigate it.

Chairperson Braswell added that the timeliness of the first subpoena should be considered. Factually, there was a deadline. From our understanding it was clear what was asked, but there could have been more dialogue. Attorney Geary said that the question is if the board feels there was sufficient compliance with the first subpoena.

Vice Chairperson Amanda O'Day and Clerk Goergen discussed that Wal-Mart did not receive specific notice of the Board of Review meeting for Wednesday, September 17, 2025. Clerk Goergen said that there's a lot of documentation, and she did not find that they received their own notification. Agents have reached out in the past to see if they need to attend. No one was individually notified as a hearing was not scheduled. Attorney Geary added that there isn't discussion about not appearing and not having objected. The only question is if the information was provided and if it's substantially compliant.

Chairperson Brasewell said that he struggles with the good-faith clause. He spoke about Attorney Geary's first question about compliance if documentation came much later. The deadline was August 28th.

Attorney Bailey said that the board should think about the taxpayers filing an objection form by a certain date to appear in front of the board to have a discussion. Statutes have become weaponized in a way to prevent taxpayers from attending and speaking on an objection. They filed in June to be heard, and it's October. They still haven't been heard on the objection. She spoke about the process and what the board is supposed to be about.

Chairperson Braswell said commercial cases are much more complex than residential. In statute, the board must assume that the assessor is correct. To be correct, they need certain documents. It's up to the taxpayer to provide that information accurately and factually. Requesting more information helps the process. Receiving that information much later doesn't help anyone. If more time was needed, then it should have been brought to the assessor or the assessor's attorney. Both sides need to prove their case, and we must assume the assessor is correct and they are doing their due diligence.

Attorney Seibel said that the Department of Revenue prepares the Agent Authorization Form. It is required any time someone other than the taxpayer is presenting before the board. Mr. Jerry Aucoin signed it on behalf of Wal-Mart and appointed this law firm as its agent. One of the bullet points in Section 4 says by accepting, "I understand, agree, and accept," the third bullet point is "I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property." We weren't getting the information from the authorized agent, so the assessor asked the board to have Mr. Aucoin testify. She said that on Wal-Mart's objection form in Section 4B, "Within the last 10 years did you change this property (remodel or an addition)?" They answered yes. Their response was that there was a remodel on 9/15/23 for \$8,295,195.93. That's a specific number, which led us to assume that there were back up financial records that would support it. They listed a special project on July 14, 2023, of \$1,791.091 and another listing for 2023 of \$8,175.00. If the property is improved, it could have an impact on the value.

Attorney Bailey asked Attorney Seibel if the subpoena was delivered through a personal service or if it was emailed. Attorney Seibel said that the agent agrees to accept a subpoena from the board on the Agent Authorization Form. Attorney Bailey said that there's written consent to email service. Attorney Seibel continued that it says, "My agent has the authority and my permission to accept a subpoena concerning this property on my behalf."

Attorney Bailey said that personal service is the way that subpoenas are delivered. They do not have the authority to accept on behalf of Jerry Aucoin personally. There wasn't proper service. Attorney Bailey read Statute 70.47(8)(c), "The board may examine under oath such persons as it believes have knowledge of the value of such property." Looking at the subpoena, these questions are about his opinion of compliance with the subpoena, including all efforts to search for, locate, and compile documents as requested. This is not asking for the document's contents or the value of the property; it's asking for the lawyer's compliance with a subpoena request. Attorney Seibel said that the subpoena was under sub (d), not sub (c).

Attorney Bailey said that she's reading from the subpoena. To the extent any of the documents requested were not produced, that doesn't go through to the value of the property. He doesn't have the knowledge of the actual valuation of the property. That would be an assessor or an appraiser. Number 3 is the extent of the search. It was completed, but the requested documents were not found. The name of the person who conducted the search, the details of what was searched, and an explanation for the requested documents don't go towards the actual value of the property. There isn't an authority for out-of-state witnesses for a Board of Review subpoena. This subpoena wasn't procedurally done correctly, and the substance of the request is not valid under any Wisconsin statute. It's an abuse of the board's subpoena authority.

Attorney Geary said, for the sake of argument, assume the second subpoena never happened. He asked if Wal-Mart had any objection to the scope of the first subpoena. Attorney Bailey answered that everything requested

doesn't throw light on the property, but they've complied out of good faith. There's no motion to quash on the first subpoena. They took it at its word and complied as best as they could.

Attorney Geary said that for the board tonight to focus on the first subpoena compliance. The threshold question is whether the board can decide on that question. If so, the question becomes whether the appeal should be dismissed for noncompliance with the first subpoena.

Chairperson Braswell asked if that happens, if the second subpoena becomes voided. Attorney Geary said that we will have a hearing on a motion to quash the second subpoena. There are questions on timing. He is cognizant that the information was provided today, so it may be a nonissue. It comes down to if the board feels it would be warranted to dismiss their appeal for noncompliance with the first subpoena. Was there noncompliance with the first subpoena, and if found, would that be grounds for the dismissal of the appeal? Both would be determined by the board. He asked if Attorney Bailey wanted to make any arguments regarding the first subpoena.

Attorney Bailey said that she's covered everything tonight. From the minutes last time, it sounds like the meeting was for additional requests of time and to gather information. It's their complete stance that everything has been provided and complied with.

Chairperson Braswell asked if they would consider it timely. Attorney Bailey said that she considers it timely and in good faith.

Attorney Geary stated that he is focused on the first subpoena, as the board hasn't said if they want to sanction Wal-Mart since the person didn't appear, and there hasn't been any discussion. The discussion has focused on the merits of the underlying documents provided yesterday as opposed to the end of September, when they were subpoenaed. The question for the board is if there was compliance, and if it wasn't within compliance, if the appropriate sanction would be dismissal of the appeal.

Attorney Bailey said that if the board found the response wasn't compliant at the meeting on September 17th, to explain the reason for the hearing today.

Vice Chairperson O'Day asked if everything has been received at this point. She's not asking about timeliness. Attorney Seibel answered that they don't know. It came in a readable fashion this morning.

Board of Review member John Gruber said that there wasn't enough time to fully digest what was submitted. Attorney Seibel confirmed. Mr. Gruber and Vice Chairperson O'Day discussed having another meeting to look at the documents. Chairperson Braswell said it would be up to the board to determine what the next steps would be and reiterated Attorney Geary's questions. Mr. Gruber said that it wasn't necessarily timely because of when we received it. Now that we have it, there should be time to review it, which means another meeting.

Attorney Geary explained the next steps. He reiterated his questions and added that they could also waive it to circuit court at the next meeting.

Motion by John Gruber, seconded by Donald Reid for the assessor's attorney and the assessor to perform a review of the documentation received and come back in November to provide us with the determination.

Attorney Geary added that Wal-Mart can still argue if the assessor says that there's no compliance. Wal-Mart can disagree, and it can be deliberated at the next meeting.

On a roll call vote, motion carried 4-1, with Michael Braswell opposed. Those in favor were Amanda O'Day, Donald Reid, John Gruber, and Jarret McFarland.

Chairperson Braswell and Attorney Geary discussed if the second subpoena needs a motion. Attorney Geary said that there is a motion to quash the second subpoena. Attorney Bailey said that the second subpoena itself is

stayed until the motion is decided on. If the board finds against Wal-Mart, she doesn't want it to be retroactive that someone needed to appear today. Attorney Geary and Chairperson Braswell agreed.

Attorney Geary said that a date needs to be picked when all the issues are discussed. If the parties can skip to something different, the board can entertain that too.

Vice Chairperson O'Day asked if another subpoena is needed if everyone is present and agreeing. Chairperson Braswell said no and added that the assessor's office does not deem it appropriate; there will be dialogue to obtain that information. Attorney Seibel confirmed. She said that if she had received these documents a week ago, she would have looked at them and requested what was missing. Chairperson Braswell said that if it's not enough, or if the look and feel isn't there, it could just mean we didn't receive the right information. If the retention at Wal-Mart doesn't look or feel the same, it needs to be pointed out in black and white.

Attorney Bailey said that they can only provide things as quickly as they get them. Chairperson Braswell said that the assumption is to let the taxpayer or client know if the information they provided is inadequate and give an explanation. Attorney Geary recommended that more is better than less. If there are any questions, it's best to communicate in advance.

Vice Chairperson O'Day said that none of them want to have another meeting. We hope to resolve this. The city hopes to be able to recoup the proper amount of tax. We want to be collaborative with businesses. We don't want businesses to be offended by a process. We're trying to work together, and communication is needed so we can move forward.

City Assessor Les Ahrens asked about scheduling another Board of Review meeting. We are getting close to when the tax roll needs to be closed and need to know the drop-dead rates. Tax bills typically come out in early December, assuming the tax roll should be closed mid-November.

Attorney Geary said that Finance Director Paula Schafer was in the audience and asked about the drop-dead deadline for closing out. Mrs. Schafer said that the state statute says the latest is the third Monday of December. We'll start working on those when the tax levies are being approved in two weeks. Attorney Geary and Mrs. Schafer discussed printing timelines. Mrs. Schafer said that it would be great to have a number by mid-November. There was a discussion about the next meeting date. The next meeting would be on Wednesday, November 5, 2025, at 5:00 p.m.

Attorney Seibel said that the goal is to have everything we need so we agree to not oppose the waiver request. Attorney Seibel confirmed that there was a waiver request on file.

3. Discussion and decision regarding request by Wal-Mart for waiver of Board of Review hearing, allowing the property owner an appeal directly to circuit court
Chairperson Braswell said that it would be placed on the next agenda for the next meeting.

4. Other matters properly before the Board

Chairperson Braswell said that the next meeting is Wednesday, November 5, 2025, at 5:00 p.m.

5. Adjournment

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

Jennifer Goergen, City Clerk

Minutes transcribed by Trina Kaminski, Administrative Assistant
Distributed: November 3, 2025