



MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON WEDNESDAY, SEPTEMBER 6, 2023

1. The meeting was called to order by Chairperson Jerry Wielichowski, at 9:01 a.m.

| | | |
|------------|--------------------|---------|
| ROLL CALL: | Jerry Wielichowski | Present |
| | Donald Reid | Present |
| | Michael Braswell | Present |
| | John Graber | Present |
| | David Scherbarth* | Present |

| | | |
|---------------|------------------|-------------------------------|
| ALSO PRESENT: | Jennifer Goergen | City Clerk |
| | Les Ahrens | Assessor, Catalis |
| | Dwight Frame | Commercial Appraiser, Catalis |
| | Perry Nell | Catalis |
| | Mike Smigielski | Catalis |
| | Paula Schafer | Finance Director |
| | Sue Taylor | Court Reporter |
| | Chris Geary | City Attorney |
| | Rebecca Shepro* | City Attorney |

2. Selection of a chairperson

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

*David Scherbarth was present at 9:04 a.m.

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

Jennifer Goergen, City Clerk, reported the board is in compliance and the PA-107 form was filed with the Department of Revenue on June 16, 2023.

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, verify with the assessor that open book changes are included in the assessment roll. The affidavit was filed with the assessment roll. The level of assessment is set at 100 percent overall.

Les Ahrens, City Assessor, spoke about the following 70.44 Omitted Property Adjustment error: Cobalt Loomis owns Tax Key Number 600-0081-011, which was omitted from the 2022 assessment roll. It has an assessed value

of \$2.4 million. As an error from the Assessor's Office, it received an assessed value for 2022 of \$0. The Assessor would like to add that to the omitted property roll for this year, which would generate a tax bill of \$67,130.30. It was inadvertently coded and assessed as exempt and that was in error. Motion by Jerry Wielichowski, seconded by Donald Reid to accept the Assessor's changes to the assessment. On a roll call vote, motion carried unanimously.

Dwight Frame, Commercial Assessor, spoke about Form 70.43, which is a correction of errors by Assessor form. It is for the property at 9200 W. Layton Avenue, parcel number 607-9961-000. Mr. Frame spoke about the owner going to Open Book with additional documentation about the square footage error, which resulted in a change in the assessment with a refund tax estimate at \$71,132.94. Motion by Jerry Wielichowski, seconded John Graber by to accept the changes to the assessment as per the Assessor. On a roll call vote, motion carried unanimously.

Clerk Goergen went to agenda item 10.

Les Ahrens confirmed that the changes and corrections were read into the record.

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

Clerk Goergen introduced the case for James L Callan Inc. – The Edgerton Apartments, 4909 W. Edgerton Avenue, Greenfield, WI 53220, Gary Kohlenberg, Agent, Tax Key #: 647-9977-001. Mr. Kohlenberg explained his good cause. Discussion ensued. Motion by Jerry Wielichowski, seconded by Donald Reid to allow Gary Kohlenberg's hearing at a future Board of Review. On a roll call vote, motion carried 4-1, with Michael Braswell opposed.

Clerk Goergen went back to agenda item 10.

Clerk Goergen introduced the following cases that were filed late with good cause:

Ayodeji Obayomi, 3662 S. 32nd Street, Greenfield, WI 53221. City Attorney Geary read the good cause reason: "I made a call to schedule this meeting on Friday, 9/1/2023, but my phone call didn't go through and I was at work and I couldn't be granted an excuse to leave and walk in here. In addition, the Labor Day was September 4, 2023 and the office was closed. I hope I am granted a hearing. Thanks." Attorney Geary continued that it was dropped off on September 5th about 10:35 a.m. Attorney Geary spoke about the good cause process. The Board deliberated. Motion by Jerry Wielichowski, seconded by John Graber to not accept their good cause, so they will not receive an objection hearing. On a roll call vote, motion carried unanimously.

Clerk Goergen introduced Janet Romans' case, 3744 W. Cold Spring Road, Greenfield, WI. Her good cause was: "I am sorry, I missed the assessment instructions and thought I had until September 6th, 2023." She went on to explain extraordinary circumstances, but she did not have to. "Please forgive my tardiness; age and glasses contributed to my error." The Tax Key Number is 575-0091[-000]. Motion by Michael Braswell, seconded by John Graber to not accept the good cause for an objection hearing. On a roll call vote, motion carried unanimously.

Clerk Goergen introduced Shawn McGee's case, 9157 W. Cold Spring Road, Greenfield, WI 53228; no Tax Key Number was listed. Their good cause was that he "called numerous times and never received a call to discuss the over assessment of our property." The Board deliberated. Motion by Jerry Wielichowski, seconded by Michael Braswell to deny the objection hearing. On a roll call vote, motion carried unanimously.

Clerk Goergen introduced Michael Schellinger's case, 6230 W. Edgerton Avenue, Greenfield, WI 53220. The good cause was, "I had a few family emergencies and changes with my work schedule and just lost track of the days." Discussion ensued. Motion by Donald Reid, seconded by John Graber to deny the objection hearing. On a roll call vote, motion carried unanimously.

Clerk Goergen introduced Mary Santorineos' case: Isaac A. Robles, Agent, 9800 W. Norwich Avenue, Greenfield, WI. The good cause was, "I have been going through cancer treatments, which include chemotherapies with many side effects, major one is dizziness. I am also scheduled for surgery, going to doctor, and tests, and I forgot the deadline with everything going on until now. Please accept my objection to the new assessment. If you need more information, please let me know. Thank you. I am having problem forwarding market analysis." The Board deliberated. Motion by Michael Braswell, seconded by Jerry Wielichowski to deny the hearing. On a roll call vote, motion carried unanimously.

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

No action taken.

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

No action taken.

Clerk Goergen went to agenda 11.

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

A schedule of the objections filed was provided to the Board of Review.

Clerk Goergen introduced the case scheduled for hearing for the property owner objector Muhammad Waseem, 4627 S. 113th Street, Greenfield, WI 53228, Tax Key Number: 609-9953-007, classified as residential. The 2023 value in the assessment roll is: Land, \$75,100.00; Improvements, \$214,100.00; Total Assessment, \$289,200.00. The following are sworn under oath: Muhammad Waseem; Les Ahrens, Dwight Frame, and Perry Nell with Catalis. Mr. Waseem presented his case. Discussion ensued. Mr. Ahrens presented his rebuttal. Dwight Frame, the Commercial Appraiser, presented information. Mr. Waseem gave his closing statement. Motion by Jerry Wielichowski, seconded by Michael Braswell to sustain the assessor's assessment. On a roll call vote, motion carried unanimously.

Piero Simoni, 4208 S. 121st Street, Greenfield, WI 53228, was present. He filed notice of intent timely, but did not file an objection form. Attorney Geary suggested that this case be put with those to be heard at a later date with good cause. Motion by Jerry Wielichowski, seconded by John Graber to have Piero Simoni's objection hearing added to a date that will be determined in the future for Board of Review. On a roll call vote, motion carried unanimously.

Clerk Goergen went to agenda item 7.

Clerk Goergen introduced the case scheduled for hearing for the property owner objector Karen A. Starck, 7920 W. Barnard Avenue, Greenfield, WI 53220, Tax Key Number: 616-0041-000, classified as residential. The 2023 value in the assessment roll is: Land, \$92,900.00; Improvements, \$240,600.00; Total Assessment, \$333,500.00. The following are sworn under oath: Karen A. Starck and Les Ahrens with Catalis.

Chair Michael Braswell set forth the hearing procedures and the hearing proceeded. Ms. Starck presented her case. Discussion ensued. Mr. Ahrens presented his rebuttal. Discussion ensued. Motion by David Scherbarth to grant Karen Starck's total assessment to be \$313,500.00. Motion died due to lack of a second. Motion by Michael Braswell, seconded by Jerry Wielichowski to sustain the assessor's assessment. On a roll call vote, motion carried 4-1, with David Scherbarth opposed.

Clerk Goergen introduced the case scheduled for hearing for the property owner objector Islam Othman, 5065 S. 101st Street, Greenfield, WI 53228, Tax Key Number: 613-1015-000, classified as residential. The 2023 value in the assessment roll is: Land, \$93,100.00; Improvements, \$436,500.00; Total Assessment, \$529,600.00. The following are sworn under oath: Islam Othman and Les Ahrens with Catalis.

Chair Michael Braswell set forth the hearing procedures and the hearing proceeded. Islam Othman presented his case. Discussion ensued. Les Ahrens presented his rebuttal. The following are sworn under oath: Mike Smigielski with Catalis. Discussion ensued. Motion by David Scherbarth, seconded by Donald Reid to sustain the assessor's assessment. On a roll call vote, motion carried unanimously.

Clerk Goergen introduced the case scheduled for hearing for the property owner objector Frank Lezala, 5316 Sutton Place South, Greenfield, WI 53221, Tax Key Number: 645-0475-000, classified as residential. The 2023 value in the assessment roll is: Land, \$35,000.00; Improvements, \$189,000.00; Total Assessment, \$224,000.00. The following are sworn under oath: Frank Lezala and Les Ahrens with Catalis.

Chair Michael Braswell set forth the hearing procedures and the hearing proceeded. Frank Lezala presented his case. Discussion ensued. Les Ahrens presented his rebuttal. Discussion ensued. Motion by Donald Reid, seconded by Michael Braswell to sustain the assessor's assessment. On a roll call vote, motion carried unanimously.

The Board of Review had a recess [go off the record] at 11:57 a.m.

The Board of Review resumed session [came back on record] at 1:02 p.m.

Clerk Goergen introduced the case scheduled for hearing for the property owner objectors Jennifer and Daniel Gates, 4905 W. Maple Leaf Circle, Greenfield, WI 53220, Tax Key Number: 574-1363-000, classified as residential. The 2023 value in the assessment roll is: Land, \$25,300.00; Improvements, \$175,800.00; Total Assessment, \$201,100.00. The following are sworn under oath: Jennifer and Daniel Gates, and Les Ahrens with Catalis.

Chair Michael Braswell set forth the hearing procedures and the hearing proceeded. Jennifer and Daniel Gates presented their case. Discussion ensued. Les Ahrens presented his rebuttal. Discussion ensued. Jennifer and Daniel Gates made their closing statement. Motion by Michael Braswell, seconded by Jerry Wielichowski to sustain the assessor's assessment. On a roll call vote, motion carried unanimously.

Clerk Goergen introduced the case scheduled for hearing for the property owner objector Nataly Aguirre, 5920 S. 28th Street, Greenfield, WI 53221, Tax Key Number: 691-9985-000, classified as residential. The 2023 value in the assessment roll is: Land, \$62,000.00; Improvements, \$78,500.00; Total Assessment, \$140,500.00. The following are sworn under oath: Nataly Aguirre, and Les Ahrens with Catalis.

Chair Michael Braswell set forth the hearing procedures and the hearing proceeded. Nataly Aguirre presented her case. Discussion ensued. Les Ahrens presented his rebuttal. Discussion ensued. The following are sworn under oath: Roy Avila, 3127 S. Oklahoma Avenue. Mr. Avila presented additional information. Discussion ensued. Motion by Jerry Wielichowski, seconded by Donald Reid to use the total assessment from 2022, \$92,200.00; being that the land remain at \$62,000.00, the current improvements drop to \$30,200.00, the total assessment to be \$92,200.00; with the caveat that the Assessor physically visits to do an examination of the property for next year's tax roll. On a roll call vote, motion carried unanimously.

*David Scherbarth was excused at 2:25 p.m.

The Board of Review had a recess [go off the record] at 2:26 p.m.

The Board of Review resumed session [came back on record] at 2:31 p.m.

Clerk Goergen introduced the case scheduled for hearing for the property owner objector Carl Lenski, 7760 W. Plainfield Avenue, Greenfield, WI 53220, Tax Key Number: 570-1021-000, classified as residential. The 2023 value in the assessment roll is: Land, \$69,500.00; Improvements, \$273,400.00; Total Assessment, \$342,900.00. The following are sworn under oath: Carl Lenski, and Les Ahrens with Catalis.

Chair Michael Braswell set forth the hearing procedures and the hearing proceeded. Carl Lenski presented his case. Discussion ensued. Les Ahrens presented his rebuttal. Discussion ensued. Motion by Jerry Wielichowski, seconded by John Graber to have the land valuation stay the same at \$69,500.00, and the current improvements was adjusted to \$267,100.00, for an adjusted total assessment of \$336,600.00. On a roll call vote, motion carried unanimously.

Clerk Goergen went back to agenda item 6.

11. Create a new hearing schedule for written objections filed but not heard.

*Attorney Rebecca Shepro left at 3:58 p.m.

Clerk Goergen spoke about the commercial properties filed timely, with the addition of Mr. Kohlenberg's case, Agent for James L Callan Inc., 4909 W. Edgerton Avenue, who filed good cause that morning. Attorney Geary spoke about the commercial objections regarding subpoena requests. Motion by Michael Braswell, seconded by Donald Reid for the Board of Review to authorize the issuance of subpoenas for all commercial cases, which will be prepared by the Assessor's attorney. On a roll call vote, motion carried unanimously.

12. Other matters properly before the Board.

The next Board of Review meeting will be on Friday, October 13th, 2023 at 9:00 a.m.

13. Adjourn meeting.

It was moved by John Graber, seconded by Michael Braswell, to adjourn at 4:10 p.m. until Friday, October 13th, 2023 at 9:00 a.m. Carried unanimously.

Jennifer Goergen, City Clerk

Minutes transcribed by Trina Kaminski, Administrative Assistant
Distributed: September 13, 2023