



---

MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON WEDNESDAY, JUNE 18, 2025

1. The meeting was called to order by Chairperson Michael Braswell at 5:05 p.m.

ROLL CALL:	Michael Braswell	Present
	Donald Reid	Present
	John Graber	Excused
	Jarret McFarland	Present
	Amanda O'Day	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
	Susan Taylor	Court Reporter

2. Selection of a chairperson

It was moved by Donald Reid, seconded by Amanda O'Day to nominate Michael Braswell as Chairperson of the Board of Review. On a roll call vote, motion carried unanimously.

3. Selection of a vice-chairperson

It was moved by Donald Reid, seconded by Jarret McFarland to nominate Amanda O'Day as Vice Chairperson of the Board of Review. On a roll call vote, motion carried unanimously.

4. Verify compliance with mandatory training requirements per Wis. Stat. § 70.46 (4)

Jennifer Goergen, City Clerk, reported the board is in compliance and the PA-107 form was filed with the Department of Revenue on April 25, 2025.

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

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

City Attorney Chris Geary explained that it's an exception to the general public records requirement. Attorney Amy Seibel added that they need to request it. The assessor each year may send out requests to specific taxpayers asking for income and expense information. If the information provided is pursuant to that request, it is protected by statute and then local ordinance. If someone else wants to see their income and expense info, it can't be provided. It can be used for Board of Review proceedings and for the assessor to carry out their duties.

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

Les Ahrens, City Assessor, stated that the assessment roll was delivered to Clerk Goergen and submitted on Monday, June 16<sup>th</sup>, 2025. Any and all open book changes are included in the assessment roll; there aren't any to handwrite in tonight.

Clerk Goergen added that the assessment roll is posted to the assessor's section of the City of Greenfield's website.

Mr. Ahrens said that for January 1<sup>st</sup>, 2025, he estimates the overall level of assessment at 88%. There were seventeen contacts for Open Book, and six had adjustments for minor discrepancies. An assessor went to the sites, verified the discrepancies, and made adjustments to four out of the six to bring them back in line.

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

Clerk Goergen reported that there weren't any that were emailed or walked in at this time. There could be walk-ins during the meeting. Chairperson Braswell said that he will come back to this item before adjourning.

Chairperson Braswell went to agenda item 8.

Ms. O'Day and Mr. Ahrens discussed the level of compliance.

Clerk Goergen said that there are no further objections that have been filed as of 7:05 p.m.

Attorney Geary clarified the Notice of Intent from Jason Sikorski with parcels ending in 006 and 004 [003], that it is 7:06 p.m., and he has not provided a written objective form. He is out.

Chairperson Braswell went to agenda item 13.

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

Clerk Goergen stated that Wal-Mart, 10600 W. Layton Avenue, has filed a request for waivers.

Attorney Seibel asked for the board to hold off on acting on the waiver request. Attorney Seibel noted that Attorney Bailey, who represents Wal-Mart, is present to speak. Attorney Seibel stated that they recently made improvements in the amount of \$8,295,195.93 that was listed on the objection form. We would want the board to issue a subpoena to get more details as to the nature of those improvements. She recommended holding off on acting on the waiver request until the subpoena is issued and there is sufficient compliance with the subpoena.

Attorney Samantha Bailey from Mallory s.c., spoke on behalf of Wal-Mart. There's been trials and litigation regarding this property for years, and a decision has not been made. The assessor and Attorney Seibel have been involved. They feel like the waiver request is appropriate because this issue is pending Circuit Court decision, it's a complex matter, the Board of Review doesn't hold long trials, and it requires expert testimony. They believe that the objection form was appropriately filled out and includes information that answers the questions. The Department of Revenue does not give out these optional forms for a board to adopt with any sort of completeness test. There's nothing that says that the remodel numbers and the special project numbers with the years and numbers provided have to be broken down and large income and expense information provided in order to be valid objections. She recommends that the waiver be granted. If the waiver is granted, that is where the Board of Review duty stops. There's no subpoena that needs to be provided at that point. They don't believe that the extra breakdown would be necessary for an objection to be considered valid and to be waived today. Additionally, this subpoena power that comes from the board is a way to circumvent or get into the discovery process before the circuit court part happens, and that's when discovery can be requested. It sounds like the information being requested regards 2023 information as well, which isn't new information. If the waiver is tabled, she would like to renew the request for whenever it would be heard.

Attorney Seibel responded that she represented the City of Greenfield in the litigation, which was for tax years 2017 through 2020. None of the recent improvements came up in the trial. Last year the board subpoenaed information similar to this, and Wal-Mart failed to provide it, so their objection was dismissed. We don't have

the information, so we would like to renew our request to hold off on acting on the waiver until we receive additional information.

Chairperson Braswell talked about due diligence.

Attorney Geary said the board can issue the subpoena if it's requested by the assessor. After that process plays out, the board can still consider your request for a waiver at that point.

Attorney Bailey added that they are confused that the assessor could change their number for the 2025 assessment after receiving the 2023 information. They request that the waiver be renewed after the subpoena, as mentioned as part of the process.

Attorney Seibel said that the board had the ability to sustain the assessment or to increase the assessment.

Motion by Michael Braswell, seconded by Donald Reid, for the Board of Review to authorize issuance of a subpoena for Wal-Mart, 10600 W. Layton Avenue, Tax Key Number: 608-9995-010.

Attorney Seibel discussed the process: she would prepare the subpoena, the board would approve it, the chairperson would sign the subpoena, and the assessor's office and Attorney Seibel would issue the subpoena.

On a roll call vote, motion carried unanimously.

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

Clerk Goergen stated that Wal-Mart also filed a request to testify by telephone.

Attorney Seibel said that it's difficult to do by phone. Accommodations could be made for representatives out of state, but they are right here in Milwaukee.

Attorney Geary said that after the subpoena comes back and the assessor wants to make a motion for something more substantial, we would give them notice, and then they could come in and argue in person.

Motion by Michael Braswell, seconded by Amanda O'Day, to approve to deny the request to testify by phone or written statement in connection with Wal-Mart. On a roll call vote, motion carried unanimously.

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

Clerk Goergen stated that there weren't any hearings scheduled for tonight, but the following were filed timely:

E & K Land LLC, Steve Traudt, Agent, Tax Key #: 606-0053-010, 8775 Sura Lane, Greenfield, WI 53228. The 2025 value in the assessment roll is: Land, \$1,870,200; Improvements, \$7,481,300; Total Assessment, \$9,351,500. Attorney Seibel said that they would be requesting and preparing a subpoena for the chair's signature on this property to get additional information.

Clerk Goergen said that Wal-Mart is under agenda item 9.

Clerk Goergen introduced MMAC 150 Greenfield WI, LLC, Ryan Miller, Todd Shebesta, and Andre Dyslin, Agents, Tax Key #606-9980-013, 9000 Sura Lane, Greenfield, WI 53228. The 2025 value in the assessment roll is: Land, \$3,363,000; Improvements, \$68,836,200; Total Assessment, \$72,199,200. Attorney Seibel added that this is a medical office building that sold for about \$75,000,000.

Clerk Goergen introduced Lexington Village Senior Apartments, 5000 S. 107<sup>th</sup> Street, Greenfield, WI, 53228, and 5020 S. 107<sup>th</sup> Street, Greenfield, WI, 53228, Tax Keys #613-8990-006 and 613-8990-003. They filed a Notice of Intent timely but have not filed their objection form. Their deadline will be 7:05 PM tonight when we adjourn.

Attorney Geary spoke on the process if they didn't turn in the objection form. Attorney Seibel said that she would have to look at the objection form to see if a subpoena would need to be issued.

Motion by Michael Braswell, seconded by Donald Reid, to have the chairperson sign off on subpoenas for all the cases, including Lexington Village, if the objection form is formally filed. On a roll call vote, motion carried unanimously.

Chairperson Braswell and Attorney Seibel discussed the next steps and what happens at the next board meeting.

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

Clerk Goergen stated that everything that was turned in has been discussed, so it's not necessary at this time.

Chairperson Braswell went to agenda item 12.

There was a discussion about the next meeting date. Clerk Goergen stated that the next Board of Review meeting will be Wednesday, August 6, 2025, at 5:30 p.m.

Motion by Michael Braswell, seconded by Amanda O'Day, to have the next Board of Review meeting on Wednesday, August 6, 2025, at 5:30 p.m. On a roll call vote, the motion carried unanimously.

Chairperson Braswell circled back to agenda item 7.

12. Other matters properly before the Board

Chairperson Braswell said that the rules and procedures guidelines would need to be voted on to use. Attorney Geary added that it can be discussed and gone through tonight. It can be voted on at the next meeting.

Mr. Ahrens said that the Assessor's Affidavit has been filled out on June 18, 2025. Any notices of change to assessment are required by State Statute 70.365 and were deposited in the U.S. mail on April 3, 2025. He gave the affidavit to Clerk Goergen to sign and date it. He said that it's a maintenance year and spoke about net new construction.

Chairperson Braswell said that the board will go off record at 5:37 p.m. but will still be in session until 7:05 p.m.

Attorney Geary presented the rules and procedures versions, that his version has more local than state rules, and the benefits and downsides of a comprehensive rulebook.

Chairperson Braswell and Attorney Geary discussed if the rulebook should be approved during the first meeting of the year for the Board of Review and that the attorneys should review it. He thinks that a standing agenda item is a good idea. There is language that it can be changed as needed. [The City of Greenfield Board of Review Rules and Procedures will be reviewed annually by the attorney to ensure it is up to date and re-adopted by the Board of Review at their first meeting of each year.]

Attorney Seibel mentioned that it would be good to have a more detailed manual, that it's better to have more concise rules to prove that the board isn't acting arbitrarily, and that it should be reviewed each year.

Chairperson Braswell and Attorney Geary discussed the board's discretion and leniency and that there are benefits either way. Attorney Geary added that strict rules are easy but need to be acted on consistently. Once the rules are adopted, we can't deviate from them. Chairperson Braswell and Attorney Seibel agreed that consistency is very important. She spoke about disclosures and the board's discretion.

Attorney Geary said that a lot of what's in the rulebook is from state statutes.

Attorney Seibel gave examples of how detailed rules and procedures would be beneficial, like the use of state forms regarding agent authorization. There was a discussion about commercial properties.

There was a discussion about the chairperson and vice chair term limits and why it's a yearly agenda item and the purpose of the initial meeting. Attorney Seibel explained the 7-day rule.

Chairperson Braswell and Attorney Geary discussed where the agent form was and what happens when there's a failure to complete the objection form. Attorney Seibel gave an example of if the objector submitted an incomplete form and wanted to change it on the spot at the meeting. She said that the rules and procedures should address that. Attorney Geary stated that language could be added to solve that problem. Attorney Seibel and Attorney Geary discussed case examples of what acceptable good cause would be. She said that the Department of Revenue may have guidance to explain good cause further so it's not open-ended. He gave his definitions of "good cause" and "extraordinary circumstances." She had further distinctions that could be added. It wouldn't be proper to have different standards between residential and commercial filers. The rulebook could include factors that the board could look at when making a determination of what is reasonable and what is not. The court is viewing this down the line and is looking at what the Board of Review decided. She added that by case law, the court cannot usurp the decision-making of the board. As long as the board has good reasoning, has factors that are looked at, and has discussed it, it should hold up in circuit court.

Chairperson Braswell and Attorney Geary discussed that it wouldn't impact the current subpoenas because the rules and procedures are not in place yet. Attorney Geary spoke more about the subpoena process.

Attorney Seibel and Chairperson Braswell spoke about a case from last year that didn't fill out the objection form completely.

Chairperson Braswell and Attorney Geary spoke about how a member who sits on the Plan Commission and Board of Review could use the knowledge from the Plan Commission for the Board of Review. Attorney Geary said that they could ask more questions during the hearing, but the burden of proof lies with the taxpayer. There isn't a conflict of interest sitting on both boards, but the member couldn't hold anything against the taxpayer.

There was a discussion about Rule 18. Attorney Geary said that he added language about the 10-day rule and the chair's authority, so the board doesn't need to meet to extend a subpoena deadline for one time only. The chairperson could direct it back to the Board of Review as a whole instead of making the extension decision by themselves. If the chairperson doesn't think the taxpayer should have an extension, the subpoena extension should be heard before the board as a whole. The waiver has to be approved by the board. If the chairperson has the authority to extend the subpoena on their own, it lessens the problem of having a meeting with short notice where everyone has to attend. Attorney Seibel spoke about changing the 10-day rule to at least 10 days.

Attorney Geary and Attorney Seibel discussed Rule 7d and about attaching more documents. She talked about the function of the Board of Review. If a taxpayer submits a neighbor's assessment as proof, the Board of Review can send a notice to the neighbor to make the assessments uniform as well.

There was discussion that the appraisal is admissible if the appraiser comes to testify, which is Rule 10, F1. Attorney Seibel said that the Board of Review can subpoena documents and people. Mr. Ahrens said that if the appraiser isn't there, then the board and the assessor can't ask the appraiser questions; there's no cross-examination. Attorney Seibel clarified that the board can only accept oral testimony. Mr. Ahrens stated that he likes to address his concerns to the board if the appraiser isn't there, but they have a written appraisal. Attorney Geary read Rule 10, F1.

Amanda O'Day and Attorney Seibel spoke about the blind finance appraisal process during buying a home, which can be used. Attorney Seibel spoke more about finance appraisals. Ms. O'Day spoke about the appraisal gap and that there isn't time of sale assessments. Mr. Ahrens spoke about the question on the objection form about if the property was appraised in the last five years. If there was a sale, a financial assessment was probably done. He asked if the owner should need to disclose if it was a cash deal and when that question should be

asked. Attorney Seibel answered that it's an incomplete form and it's subject to dismissal, specifically for commercial. Ms. O'Day spoke about the appraisal waiver during the sale process.

Attorney Geary said that there are benefits to having a set of rules for residential and another for commercial, but then it could be arbitrary. Attorney Seibel gave a case example of whether the dismissal by a board was proper. There was more discussion on if there should be different standards for commercial and residential.

Attorney Geary suggested that the board members review it and come back to discuss it at the next meeting. There was a discussion on updating the standards from what was discussed at this meeting. Attorney Seibel spoke more about what she would subpoena based on the objection form.

Attorney Seibel said that you get better information the stricter you enforce, which improves the process overall. Her goal is to get enough information so the city can successfully defend the assessment. There has to be rules that they need to fill out the form completely and properly.

Chairperson Braswell and Attorney Geary spoke about putting in page numbers and a table of contents.

Attorney Seibel spoke about "in good faith full disclosure" and gave case examples.

Attorney Geary said that residential is different than commercial. The board should have discretion. He spoke about if it should be in the rules that the board has full discretion. Attorney Seibel added that it should tie in to state statutes about good faith and full disclosure. Both attorneys don't want rules tossed out due to technicalities. Mrs. O'Day said that if they act in good faith, then the board should be reasonable. Attorney Geary said that he will add language that has that concept and is looks at the sophistication of the applicant.

There was a discussion about how the assessor has to defend the assessment value during the hearing and what happens if information comes forth that the assessor wasn't aware of. Attorney Seibel talked about impeaching the assessment roll. It has to be based on the best information practically available, which is in the statute. Mr. Ahrens agrees with Attorney Seibel. He gave an example of what happened to him and what he's done. The assessor recommends accepting the number to the board. Attorney Seibel spoke about the assessor's affidavit that's attached to the assessment roll. The assessor can go back out after the hearing to do a physical inspection, make the appropriate adjustments, and then adjourn the Board of Review for fifteen days so there's adequate time to notice. They have appeal rights to the new value.

There was discussion of how long Open Book occurs. Attorney Seibel said that the assessor's office is open year-round.

The Board of Review resumed session [came back on record] at 7:00 p.m.

Chairperson Braswell circled back to agenda item 11.

### 13. Adjourn meeting

Motion by Michael Braswell, seconded by Jarret McFarland to adjourn at 7:07 p.m. until Wednesday, August 6 2025, at 5:30 p.m. On a roll call vote, the motion carried unanimously.

Jennifer Goergen, City Clerk

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