



OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

This meeting of the Board of Review complies with Wis Stats ss 70.47(1)

Meeting of the	BOARD OF REVIEW
Date/Time:	Tuesday, May 14, 2019 @ 9:00 am
Location:	City Hall (2000 North Calhoun Road) - Council Chambers
7 Members	Bill Carnell, Dale Casper, Tom Koch, Jerry Mellone, Michael Post,
& 1 Alternate:	David Schneider, Dean Veling, Judi Wisla (alternate)

IMPORTANT: FOUR (4) MEMBERS NEEDED FOR QUORUM: If you are unable to attend the meeting, please notify the City Clerk by calling (262)782-9650 or via email michaels@ci.brookfield.wi.us

AGENDA ITEMS FOR CONSIDERATION (All items listed may be acted upon)

- 1) Roll Call.
- 2) Election of Officers (Chair & Vice Chair).
- 3) **Minutes of 2018 Board of Review.**
- 4) Board of Review **Certification Requirements** per ss70.46 (4).
- 5) Reminder to Board Members: **Ordinance 1710** relating to the confidentiality of information about income and expenses requested by the City Assessor in property assessment matters.
- 6) **Confirm Policy** on **telephone and sworn written testimony** under **§70.47(8), Wis Stats.**
- 7) **Confirm Dates for Board of Review Meeting(s).** **NOTE: The Board will not hear testimony from property owners objecting to their assessments at this meeting, nor will the assessment roll be ready.**
- 8) Adjourn to postponement date of Tuesday, September 3, 2019, Time: 9:00 am to 11:00 am (two hour minimum).

Kelly Michaels, City Clerk
Posted: 5/3/2019 @ 1:00 pm

This Agenda was posted in electronic pdf copy on the City's website bulletin board at www.ci.brookfield.wi.us and also in paper copy at City Hall, Post Office and Public Library on May 3, 2019. Official Notice of Board of Review postponement and open book in the Brookfield Now on Wednesday, April 10, 2019.

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids & services. For information or to request this service, contact the City Clerk at (262) 782-9650



OFFICIAL MINUTES OF THE ANNUAL **BOARD OF REVIEW** HELD ON MAY 31, 2018 AT 9:00 AM., IN THE COUNCIL CHAMBERS OF CITY HALL, 2000 NORTH CALHOUN ROAD, BROOKFIELD, WISCONSIN

7 MEMBERS PRESENT: (5 Citizen Members): Dale Casper, Tom Koch, Michael Post, David Schneider, Dean Veling*, (2 Aldermanic Members): Bill Carnell, Jerry Mellone (*Chairman of the Board)

1 MEMBER NOT PRESENT: (Alternate Member) Vacant Seat.

OTHERS PRESENT: Assistant City Attorney Julie Aquavia, City Clerk Kelly Michaels, Deputy Clerk Renee Tadych, City Assessor Allan Land, Assessor's Staff (4) Pam Konet, Linda Mente, Nick Garcia, Bill Mortag and Court Reporter Wendy Hanneman of US Legal Support/Gramann Reporting.

1) ROLL CALL (2nd Day in Session) **Track 001**

In accordance with Chapter 19 of Wis. Stats., notice of this meeting was posted in three public buildings (City Hall, Post Office and Public Library) and sent to the West NOW in the proper manner. The meeting was called to order by the Chairman at 9:00 am. Roll call was taken and it was noted there was a quorum of 7 members present.

2) MINUTES OF THE MAY 23, 2018, BOARD OF REVIEW

Motion by Alderman Mellone, seconded by Michael Post, to approve the May 23, 2018, Board of Review minutes. Motion carried unanimously.

3) IF NECESSARY, CONSIDER CHANGE OF ASSESSMENT FOR PROPERTIES WITH INCORRECT ASSESSMENTS, ORDER NOTICE AND SCHEDULE HEARINGS PURSUANT TO WIS STATS 70.47(6) & (10).

The Clerk and Assessor noted there are none.

4) IF NECESSARY, CONSIDER CHANGES TO THE ASSESSMENT ROLL DUE TO AMENDED ASSESSMENTS.

The Clerk and Assessor noted there are none.

5) UPON RECEIVING EXTRAORDINARY CIRCUMSTANCES DEEMED ACCEPTABLE, CONSIDER WHETHER OR NOT TO SCHEDULE, DENY OR WAIVE HEARINGS FOR WRITTEN OBJECTIONS / WAIVER REQUESTS RECEIVED.

The Clerk stated that the applicant filed the late Objection Form and Notice of Intent on May 29. The Clerk instructed the Board to read Section B of the Notice of Intent that provides the objector's evidence of extraordinary circumstances. It is the Board's decision whether to hear the case based on extraordinary circumstances.

Tax Key No.: 1026-027

Owner: Zahra M. Zahedi and Mojtaba Rajaei
Property Address: 19940 Bradon Trail W.

Land Value: \$160,000
Improvements: 0

Agent: -
Objector's Opinion of Value: \$147,000

2018 Assessed Value: \$160,000

After discussion and questions, Alderman Carnell moved to deny the case be heard, based on insufficient evidence of extraordinary circumstances, the property is co-owned so the spouse could have filed on time; and in regards to the applicant's medical condition, the applicant wasn't in the hospital and was able to appear. The motion was seconded by Dale Casper and carried unanimously.

* * * * *

The Clerk stated the next applicant filed the late Notice of Intent on May 30. It is the Board's decision whether to hear the case based on extraordinary circumstances. The Objection Form was not received.

Tax Key No.: 1026-997

Owner: Diane Haasch
Property Address: Lannon Road (vacant land)
Agent: Matthew J. Haasch
Objector's Opinion of Value: was not submitted

Land Value: \$519,500
Improvements: 0
2018 Assessed Value: \$519,500

- and -

Tax Key No.: 1026-997-002

Owner: Diane Haasch
Property Address: Lannon Road (vacant land)
Agent: Matthew J. Haasch
Objector's Opinion of Value: was not submitted

Land Value: \$110,000
Improvements: \$12,700
2018 Assessed Value: \$122,700

After discussion and questions, Alderman Carnell moved to deny the case be heard based on insufficient evidence of extraordinary circumstances, the idea of getting the wrong date could have occurred yet there were many instances where that miscommunication could have been corrected. The motion was seconded by Alderman Mellone and carried unanimously.

* * * * *

5) HEAR OBJECTIONS FILED TIMELY AND SCHEDULED FOR HEARING TODAY.

Chairperson Veling explained the protocol that would be followed for today's quasi-judicial hearing. The Clerk introduced the following case and stated that the case has been withdrawn by the objector.

Tax Key No.: 1053-017

Owner: Ace Industrial Properties Inc.
Property Address: 3505, 3515, 3525 N. 124th St.
Agent: Bill Ardem, WPTC Inc.
Objector's Opinion of Value: \$1,461,150

Land Value: \$243,000
Improvements: \$1,614,500
2018 Assessed: \$1,857,500

* * * * *

Chairperson Veling explained the protocol that would be followed for today's quasi-judicial hearing. The Clerk introduced the following case into record and swore in those individuals providing testimony.

Tax Key No.: 1143-214

Owner: New Perspectives Real Estate Holdings LLC	Land Value:	\$503,000
Property Address: 16690 & 16720 W. Greenfield Ave.	Improvements:	\$1,456,400
Agent: Debbie Moore-V.P., JLL Valuation & Advisory Services	2018 Assessed:	\$1,959,400

Objector's Opinion of Value: \$ 1,700,000 (cost replacement)

Sworn Testimony by: Objector's Agent: David Dodd (new agent form was filed at the hearing)
City Assessor: Allan Land

Exhibits Marked:

1. Income Analysis (39 pages)
2. Sales (17 pages)
3. Property Advisory Report (2 pages)
4. Occupancy Report – 4 years (28 pages)
5. Assessor Values and Pictures (5 pages)

Following sworn testimony and deliberation by Board of Review members, the following final determination was made:

Motion by Alderman Carnell, seconded by Dale Casper, to declare that in exercising its judgement and discretion, pursuant to Section 70.47(9)(a) of the Wisconsin Statutes, the Board of Review sustains the same valuation as set by the Assessor and determines that:

- ✓ **The Assessor's valuation is correct;**
- ✓ **The Assessor presented evidence of fair market value of the subject property using assessment methods which conform to statutory requirements and which are outlined in the Wisconsin Property Assessment Manual;**
- ✓ **The property owner/objector did not present sufficient evidence to rebut the presumption of correctness granted by law to the Assessor;**
- ✓ **The Assessor's valuation is reasonable in light of all the relevant evidence.**
- ✓ **Further, the Clerk is directed to prepare the determination for immediate hand delivery to the objector's agent at today's hearing.**

Motion carried unanimously.

6) ADJOURN FOR FURTHER HEARINGS IF NECESSARY OR ADJOURN SINE DIE

Chairman Veling announced the conclusion of this year's Board of Review as there are no remaining cases to hear and no objections to consider.

Motion by Michael Post, seconded by David Schneider to adjourn the annual meeting sine die. Motion carried unanimously. Meeting adjourned at 10:31 am.

Respectfully Submitted:
Renee Tadych, Deputy City Clerk

Board of Review Composition 2.08.020

- a. The board of review shall consist of five citizen members, one of whom shall be the chairman, and two aldermanic members. The five citizens shall be appointed for three-year terms. After initial appointments of one-, two-, three-, three- and two-year terms, the appointments shall be for full terms. There shall also be appointed an alternate member of the board who shall serve for one year and who shall act in the event of absence or disability of a regular member of the board. All appointments shall be made by the mayor and confirmed by the council.
- b. The board of review shall be in session at least one day for no less than two hours between the hours of eight a.m. and midnight. Notice of the time and date shall be published pursuant to Section 70.47(3)(b), Wisconsin Statutes.
- c. Whenever the assessor, in the performance of the assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wisconsin Statutes or any successor statute thereto, then such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharged of duties imposed by office (including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wisconsin Statutes.

Represents	BOR Member	E-mail	Appt Expires	Training Expiration	Comment
1 Alderman	Carnell, Bill	bcarnell@wi.rr.com	4/15/2020	5/17/2020	
2 Alderman	Jerry Mellone	jerry@northlandsalesinc.com	4/15/2020	4/11/2021	
3 Citizen	Casper, Dale	dalecasper@att.net	2/1/2021	5/14/2016	Certification Expired
4 Citizen	Koch, Tom	tkoch@prarch.com	2/1/2021	4/29/2016	Certification Expired
5 Citizen	Schneider, David	dschneider101@gmail.com	2/1/2021	4/12/2021	
6 Citizen	Veling, Dean	daveling@wi.rr.com	1/1/2022	6/5/2019	Certification Expired
7 Citizen	Post, Michael	postmike@sbcglobal.net	1/1/2020	6/8/2018	Certification Expired
8 Citizen	Judi Wisla	jrwisla2@gmail.com	2/1/2020		

Board of Review Training Requirements

Under state law (sec. 70.46(4), Wis. Stats.), one voting member from each local Board of Review (BOR) must attend a training session (approved by the Wisconsin Department of Revenue (sec. 73.03(55), Wis. Stats.) and submit the training exam to the municipal Clerk to certify the training received, within two years of the board's first meeting. There must be at least one voting member in attendance at the Board of Review who has obtained training certification.

Training Affidavit (Form PA-107 Required)

The municipal clerk must submit a completed BOR Member Training Affidavit to the Wisconsin Department of Revenue before its first meeting (sec. 70.46 (4), Wis. Stats.) If the training affidavit is not submitted to the Wisconsin Department of Revenue, the BOR may not be valid.



Board of Review Member Training Affidavit

This affidavit confirms that one or more Board of Review (BOR) voting members attended training before the BOR met, satisfying state law (sec. 70.46(4), Wis. Stats.).

STATE OF WISCONSIN

County of WAUKESHA

Co-muni code 67206

I, KELLY MICHAELS, the clerk for the CITY OF BROOKFIELD,

swear the following BOR voting member(s), who represent(s) the municipality's chief executive officer or the officer's designee(s), attended a Wisconsin Department of Revenue approved BOR training program within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

JERRY MELLONE

04/11/2019

Name

Date

DAVID SCHNEIDER

04/12/2019

Name

Date

Date electronically filed

MICHAELS@CI.BROOKFIELD.WI.US

Clerk email

ORDINANCE NO. 1710
by the Legislative Committee

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION
ABOUT INCOME AND EXPENSES REQUESTED BY THE CITY ASSESSOR
IN PROPERTY ASSESSMENT MATTERS

WHEREAS, as part of the Budget Adjustment Act of 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, AT Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court,

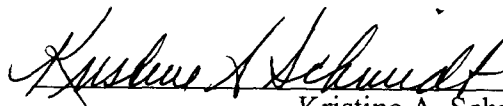
NOW, THEREFORE, the Common Council of the City of Brookfield do ordain as follows:

PART I. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

PART II. All ordinances or parts of ordinances contravening the provision of this ordinance are hereby repealed.

PART III. This ordinance shall be in full force and effect from and after its passage and publication.

ADOPTED September 21, 1999



Kristine A. Schmidt, City Clerk

APPROVED September 21, 1999



Kathryn C. Bloomberg, Mayor

Publish: September 30, 1999



Kelly Michaels
City Clerk
2000 N Calhoun Rd
Brookfield WI 53005
(262) 796-6653

MEMO CORRESPONDENCE

To: Board of Review
From: Kelly Michaels, City Clerk
Date: April 16, 2019
Re: Sworn Testimony by telephone or by written statement

In 2015 the state legislature adopted legislation that allowed a property owner or representative the ability to provide testimony by telephone or by written testimony if the Municipal Board of Review decides to allow it.

In past years, the Board of Review has considered and denied telephone testimony due to limitations in the telephone system and the taking of telephone testimony with regard to providing a full understanding under the audio for all parties. It was determined by the Board that allowing telephone testimony would be a great disservice to Board members and participants who would not have the ability to see the demeanor of the person testifying. Additionally, technology limitations in knowing whether a person can hear what is going on with their case or limitations in the timing of presenting exhibits from either side.

In the past the Board of Review has considered and denied written testimony due to the inability to question, cross, challenge or receive answers back on the written statement without the physical support from the objector being present. It was decided by Board members that allowing written testimony would be a great disservice to an objector who would not have the benefit of participating in their case nor would they be able to clarify any misunderstandings or questions relative to their case.

The Board should consider and decide whether or not to allow telephone or written testimony during the 2019 Board of Review meetings/hearings.

70.47(8) HEARING. The board shall hear upon oath all persons who appear before it in relation to the assessment. Instead of appearing in person at the hearing, the board **may** allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant, as defined in s. [448.01 \(6\)](#), or advanced practice nurse prescriber certified under s. [441.16 \(2\)](#) that confirms their illness or disability. At the request of the property owner or the property owner's representative, the board may postpone and reschedule a hearing under this subsection, but may not postpone and reschedule a hearing more than once during the same session for the same property. The board at such hearing shall proceed as follows:

- (a) The clerk shall swear all persons testifying before it or by telephone in relation to the assessment.
- (b) The owner or the owner's representatives and the owner's witnesses shall first be heard.
- (c) The board may examine under oath such persons as it believes have knowledge of the value of such property.
- (d) It may and upon request of the assessor or the objector shall compel the attendance of witnesses, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.
- (e) All proceedings shall be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. If the proceedings are taken by a recording device, the clerk shall keep a list of persons speaking in the order in which they speak.
- (f) The clerk's notes, written objections and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings shall be retained for at least 7 years, shall be available for public inspection and copies of these items shall be supplied promptly at a reasonable time and place to anyone requesting them at the requester's expense.
- (g) All determinations of objections shall be by roll call vote.
- (h) The assessor shall provide to the board specific information about the validity of the valuation to which objection is made and shall provide to the board the information that the assessor used to determine that valuation.
- (i) The board shall presume that the assessor's valuation is correct. That presumption may be rebutted by a sufficient showing by the objector that the valuation is incorrect.

Consider Board of Review policy on acceptance/denial procedures for sworn written testimony, sworn telephone testimony and waiver of hearings.

Assistant City Attorney Julie Aquavia stated the legislature made a few changes in 2015 allowing a property owner or representative to give testimony by a telephone or written testimony. Prior to the change, only a physical disability or sickness was allowed with a written excuse from a doctor. She explained that the Department of Revenue trainers were taking a broader view of who could provide telephone testimony than what she or several other Attorneys had felt was allowed by the language in the statute. She reported she specifically went back to take a look at the law adopted and the wording very narrowly permits telephone testimony from the Owner or the Owner's Agent. A witness or witnesses were not mentioned and therefore would, in her opinion, need to appear in person to provide testimony. Attorney Aquavia stated the Board can decide whether to allow telephone testimony on a case-by-case basis, allow all objectors/agents who request it, or not let anybody appear by phone. The Department of Revenue has suggested strongly to allow testimony by phone if the municipality has the technical capability to do so. Additionally she indicated they previously thought the policy should be set by the Council as the trainers had provided a template ordinance, however in taking a closer look at the template, we noticed it was tailored for townships whereby the town board and board of review are one and the same. Here in Brookfield it is not the same and the statutes indicate it is a decision of the Board.

Attorney Aquavia suggested if the Board decides to allow testimony on a case-by-case basis, they need to establish some criteria so it doesn't end up being subjective in nature. She noted that some things to consider in making this decision would be that it might be difficult for the Board to consider testimony by phone as they would not be able to observe the demeanor of owner or representative. Additionally there could be challenges with exhibits as they would need to be provided in advance from both the Objector and Assessor.

Alderman Carnell felt there would be problems arising from allowing telephone testimony. He stated residential owners are not typically sophisticated in their presentations. They may simply compare their roof or siding to those of their neighbors. They usually do not show comparable properties and he felt it was important for the objector to be present to view and hear the comparable property evidence presented by the Assessor. Additionally, he felt telephone testimony makes it far too easy for owners to object to their assessments which doesn't rise to the serious level of the judicial process as it should. He stated if they are serious, they should be here in person.

Mr. Veling stated his concern with commercial objectors. Appraisers will appear by phone and it will make it more difficult for the Board.

Alderman Carnell remembered a case where an owner said to the Board "call me if you need me" and tried to leave the room while the case was still being heard. The objectors should be available here or on the phone as long as it takes for the Board to hear the entire case.

Attorney Aquavia stated the law reads "may" adopt. However, the Board should have solid reasoning as to why they would not adopt the allowance of telephone testimony such as not having the technological capabilities.

City Clerk Michaels indicated that while they do have telephone technology, it is limited in that the current telephone system only provides for one line. She stated that in addressing

Alderman Carnell's comments we do not have technology to have multiple testimony or having multiple individuals sitting on the line at the same time. She explained if we have an owner or an owner's representative on the line and there were additional individuals involved in the case, we would have to hang up with that person to call a second person unless they were all in the same room on their end. If they were not in the same location it would not work as I would have to disconnect them which would eliminate them from hearing the testimony from the second representative. Attorney Aquavia indicated she believed the single line technology issue was sufficient to deny telephone testimony for not having the technological capabilities. She indicated the issue can be revisited in future years if the telephone system is updated or the board wishes to change its mind.

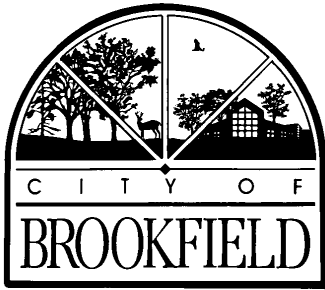
Mr. Veling felt the written testimony question should be taken as a separate issue.

- *Moved by Alderman Lisa Mellone, seconded by Alderman Bill Carnell, to deny telephone testimony due to limited current technology. Motion carried unanimously.*

Attorney Aquavia noted if the board allows it, all written testimony must be notarized to be accepted. Mr. Velling stated written testimony can't be challenged, cross examined or questioned without physical support from the objector and therefore should not have a strong value in the proceedings of the case. Board members felt allowing written testimony would be doing a great injustice to the objectors because they wouldn't know that their case would not have a strong value in the proceedings. Members felt all parties should appear in person to present their case.

- *Moved by Alderman Lisa Mellone, seconded by Dale Casper, to deny written testimony based on the inability to question, cross or challenge nor receive answers back on the information presented. Motion carried unanimously.*

City Assessor Land questioned in lieu of the written testimony decision, whether he could still ask the Board to subpoena an appraisal for an objection coming before the Board. He indicated he had knowledge that the original management didn't want to object based on the fact that their appraisal was close to the city's assessment. Attorney Aquavia indicated they could still subpoena the appraisal document as it is two different things. She explained the appraisal document would be used as evidence in the case you are physically presenting.



ASSISTANT CITY ATTORNEY

Julie A. Aquavia

2000 North Calhoun Road
Brookfield, Wisconsin 53005-0595
(262) 787-3525 - Fax (262) 796-6671
aquavia@ci.brookfield.wi.us

June 25, 2015

To: Members of the 2015 City of Brookfield Board of Review

Re: Authority of Board to allow the telephone appearance of property owner or owner's representative at hearing - *Board action required*

As you are aware from either the Board of Review meeting on June 3rd or from your recent training, the Legislature has authorized the Board to allow the property owner or the owner's representative to appear before the board, under oath, by telephone or to submit written statements under oath.¹ This new provision was effective January 1, 2015, and is therefore available to the Board for this year's Board of Review session. In order to appear by phone, the property owner or representative must make a request and it is up to the Board to determine whether to grant the same. It is this office's that the telephone option is not available for witnesses, only the property owner or their representative.²

Before it can schedule any hearings on objections, the Board must make a determination on whether it will allow telephone appearances. It can decide whether it wishes to: a) not allow any telephone appearances³; 2) allow all phone appearance requests; 3) decide that they will determine telephone requests on a case-by-case basis; or 4) some other method. While it is our understanding that the DOR's position is that the first option (not allowing any telephone appearance) should be limited to those situations where the municipality does not have the technology to conduct the hearing and create a good record, the Board does not have to follow that suggestion. Whatever the Board's decision, it should be supported by sound reasons that are expressed on the record.

It is staff's recommendation that the Board decide telephone requests on a case-by-case basis. It would be helpful for the Board to enact a policy should it do so to help guide it through its decision making process to ensure that it has neutral, objective and consistent reasons for granting or denying such requests. Some criteria that the Board may wish to consider are:

- receipt of a written request (not required by statute, but the DOR has created a form) in a timely fashion (at least by the time the Board schedules the hearing requests);
- fairness to the parties (for example, the assessor is not afforded the same option);

¹ Amendment to §70.47(8), Stats., 2013 Wis. Act 228.

² It is understood that in many cases, especially residential, the property owner "testifies" and therefore if the request for phone appearance is granted it is very likely that the owner or representative will also testify.

³ Other than the required phone appearance for those too ill or disabled to attend (with medical professional's statement).

Board of Review - Telephone appearance

June 25, 2015

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- if/when the owner/representative wishes to testify, will the Board be able to assess their credibility by observing their demeanor, conduct and appearance;
- is the request based on trivial reasons (last minute trip) vs. long-distance owner, conflict with previously scheduled matters, ill family member, etc.;
- owner's inability to observe assessor or exhibits presented by any witnesses (assessor or the owner's witnesses);
- does the board have technology to ensure compliance with open meetings requirements, for all parties to hear each other and to create a clear record of the proceeding.

In addition to establishing criteria for determining whether to grant requests, the DOR has suggested that Boards who allow telephone appearance require property owners/representatives who wish to appear by phone complete a form, and to require that the forms be turned in by a deadline. The City Clerk has included the DOR's form in its property owner objection packets so that requests can be made as part of the owner's objection filing. What has been suggested as a preliminary screening for telephone appearance requests is:

- have they timely filed a Notice of Intent to Object
- have they timely filed an Objection Form for Real Property Assessment (PA115-A)
- have they timely filed a Request to Appear by Telephone (PA 814)
- have these items been filed before or within the first 2 hours of the first Board of Review meeting.

In closing, the Board must make a determination whether it wishes to accept telephone appearance by property owners or owner's representatives or not. Its determination should be expressed through a motion thoroughly outlining its reasoning. The determination can then be memorialized in writing for future reference. Should the Board determine to accept telephone appearance, then it should also establish its criteria for making determinations on the requests in the same manner. Please note that whatever decision it makes, the Board is free to change it next year or in future years in response to the experiences of the Board under this new statutory provision.

Should you have any questions, please let me know.



Kelly Michaels
City Clerk
2000 N Calhoun Rd
Brookfield WI 53005
(262) 796-6653

MEMO CORRESPONDENCE

To: Board of Review
From: Kelly Michaels, City Clerk
Date: May 14, 2019
Re: Confirmation of Meeting/Hearing Dates

The following dates are reserved for Board of Review meetings and/or hearings as necessary. If confirmed, the Board will consider objection filed and decide whether or not to schedule hearings at their September 3rd meeting.

Day	Month	Date	Description
Tuesday	May	14	BOR meets to postpone, elect Chair, etc. (9am)
Tuesday	September	3	First Mtg of BOR & potential subpoena's (2hr min 9a-11a)
Tuesday	September	24	BOR Hearings scheduled begin @ 9am., if necessary
Wednesday	September	25	BOR Hearings scheduled begin @ 9am., if necessary
Thursday	September	26	BOR Hearings scheduled begin @ 9am., if necessary
Friday	September	27	BOR Hearings scheduled being @ 9am, if necessary

Please note that all meetings must have at least one member with training certification present.