



OFFICIAL MINUTES OF THE BOARD OF REVIEW MEETING HELD ON **OCTOBER 22, 2019 AT 9:00 AM.**, IN THE COUNCIL CHAMBERS OF CITY HALL, 2000 NORTH CALHOUN ROAD, BROOKFIELD, WISCONSIN

7 MEMBERS PRESENT AND 1 ALTERNATE: (5 Citizen Members): Dale Casper+, Tom Koch, Michael Post, David Schneider+, Dean Veling*, (2 Aldermanic Members): Bill Carnell, Jerry Mellone**+ (1 Alternate Citizen Member) Judi Wisla (*Chairman of the Board, ** Vice Chairman of the Board, + Training Certification Received)

OTHERS PRESENT: City Attorney Jenna Merten (serving as the Attorney for the Board) Ass't City Attorney Julie Aquavia (serving as the Attorney for the Assessor), City Clerk Kelly Michaels, Ass't City Attorney George Schimmel, City Assessor Allan Land, Assessor's Staff: Nick Garcia, Jean Weyneth, Bill Mortag, Pam Konet and various objectors as noted below.

1) ROLL CALL (2nd Day in Session)

RECORDING 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 Brookfield 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 and 1 alternate present. For the record, the following members have met training certification requirements: Dale Casper, David Schneider, Michael Post, and Alderman Jerry Mellone.

Motion by Veling, second by Casper to take the agenda out of order beginning with Agenda Item #5 so as not to delay the scheduled hearing times. Motion carried 7-0.

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 into record and swore in all individuals providing testimony as noted below.

Parcel #1043 073

Owner: PHILIPPE J COOPER REVOCABLE LIVING TRUST
Property Address: 3420 Mountain Dr
Objector's Opinion of Value: \$475,000

Land Value: \$130,000
Improvements: \$371,800
2019 Assessed: \$501,800

Documents in File: 1/1/2019 Notice of Assessed Value – Real Property
Notice of Intent to File Objection with the Board of Review, Rec'd 9/9/19 10:18am
Objection to Real Property Assessment, Rec'd 9/9/19 10:18am

Sworn Testimony by: Objector: No Individual Appeared
City Assessor: Allan Land
Appraiser: Pamela Konet

Exhibits: Assessor's:
A. 2019 Sales Comparison and GIS Map, consisting of 5 pages.

Following sworn testimony the following final determination was made:

Motion by Veling, seconded by Casper to sustain the Assessor's valuation and mail the determination of value to the objector. Motion carried 7-0.

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 all individuals providing testimony as noted below.

Parcel #1017 142	Land Value:	\$126,000
Owner: Matthew J and Nicole L Denis	Improvements:	\$289,600
Property Address: 4770 Shagbark Court	2019 Assessed:	\$415,600
Objector's Opinion of Value: \$396,500		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
Notice of Intent to File Objection with the Board of Review, Rec'd 10/4/19 1:23pm
Objection to Real Property Assessment, Rec'd 10/4/19 1:23pm
Comparable Sales Listing, 1 page, Rec'd 10/4/19 1:24pm
Uniform Residential Appraisal Report, 29 pages, Rec'd 10/4/19 1:24pm

Sworn Testimony by: Objector: Matthew J Denis
City Assessor: Allan Land
Appraiser; William Mortag

Exhibits: Objector's:
A. Email of comparable properties document sent to the objector by the Assessor' Office. 2 pages
B. Median Price Waukesha County, 1 page
C. 2017 Uniform Residential Appraisal Report, 29 pages
D. Untitled Document "You are going to love this makeover!", 1 page
E. Untitled Document with 5 comparable properties, 1 page

Exhibits: Assessor's:
F. 2019 Sales Comparison and GIS Map, 3 pages

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

Motion by Carnell, seconded by 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 delivery to the objector following today's hearing.

Motion carried 7-0.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector.

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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 all individuals providing testimony as noted below.

Parcel #1093 130	Land Value:	\$120,000
Owner: Thomas F. III, and Susan T. Doyle	Improvements:	\$319,200
Property Address: 1905 Jean Marie Court	2019 Assessed:	\$439,200
Objector's Opinion of Value: \$404,000		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
Objection to Real Property Assessment, Rec'd 10/4/19 11:53am
Comparable Sales, 11 pages

Dean Veling indicated he would abstain from discussion and voting during the case for conflict of interest as he and the objector are friends. For the record, alternate member Judi Wisla would be participating in the case.

Sworn Testimony by: Objector: Thomas F Doyle III
City Assessor: Allan Land
Appraiser: Nicholas Garcia

Exhibits: Objector's:
A. Comparable properties document with photos, 3 pages
B. Prints of neighboring properties tax assessment from online Waukesha County records, 8 pages

Exhibits: Assessor's:
C. 2019 Sales Comparison and GIS Map, 8 pages

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

Motion by Carnell, seconded by Post 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 delivery to the objector following today’s hearing.**

Motion carried 6-1, with alternate member Judi Wisla casting the dissenting vote.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector. A two minute recess break of the Board was announced.

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RECORDING TRACK 002

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 all individuals providing testimony as noted below.

Parcel #1065 100

Owner: Benjamin L and Allison A Malnar
 Property Address: 2810 Meadowside Court
 Objector’s Opinion of Value: \$400,300

Land Value:	\$140,000
Improvements:	\$356,100
2019 Assessed:	\$496,100

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
 Notice of Intent to File Objection with Board of Review, Rec’d 9/30/19 10:46am
 Objection to Real Property Assessment, Rec’d 9/30/19 10:46am
 Letter of Objection Understanding, 3 pages, Rec’d 9/30/19 10:46am
 Subject Property and Comparable Sales, 5 pages, Rec’d 9/30/19 10:46am
 2017 Remodeling Impact Report, 11 pages, Rec’d 9/30/19 10:46 am

Sworn Testimony by: Objector: Allison A Malnar
 City Assessor: Allan Land
 Appraiser: Pamela Konet

Exhibits: Objector’s:
 A. Type written document from Benjamin L and Allison A. Malnar titled “2810 Meadowside Ct Assessment”, 1 page back to back document for total of 1 page
 B. Subject Property, Survey Plat, 4 Comparable Sales, Zestimates Comparison Properties, 5 pages with 1 back to back for a total of 6 pages
 C. 2017 Remodeling Impact Report, 11 pages

Exhibits: Assessor’s:
 D. 2019 Sales Comparison and GIS Map, 5 pages

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

Motion by Carnell, seconded by Post 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 delivery to the objector following today’s hearing.

Motion carried 7-0.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector.

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Bartholomew Reuter appeared before the Board to request a postponement of his case as the hearing was running a little behind in time and he had a conflict in his work schedule.

Parcel #1096 140	Land Value:	\$248,600
Owner: Bartholomew F. Reuter	Improvements:	\$630,400
Property Address: 15895 Choctaw Trail	2019 Assessed:	\$879,000
Objector’s Opinion of Value: \$600,457		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
Notice of Intent to File Objection with Board of Review, Rec’d 10/7/19 8:04am
Objection to Real Property Assessment, Rec’d 10/7/19 8:04am

Motion by Carnell, seconded by Post to postpone the Reuter hearing to Thursday, October 24, 2019 at 10:00 am., or at the conclusion of the cases scheduled for 9:00 am., if applicable. Motion carried 7-0.

Chairperson Veling noted for the record that they would dispense with the other agenda items at this time as they have an opening in the schedule due to scheduled cases that were withdrawn.

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

None presented.

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

The Clerk introduced the following amended assessment:

assessment value of \$633,400 for the real estate property owned by Peter F. and Laurie J Byrne located at 19360 Glacier Parkway, as indicated above. Motion carried 7-0

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

The Clerk introduced the following late filing into the record:

Parcel #1024 997 010	Land Value:	\$ 548,000
Owner: Richard Rouhoff	Improvements:	\$4,186,200
Property Address: 17500 W Capitol Dr	2019 Assessed:	\$4,734,200
Objector’s Opinion of Value: \$2,622,000		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
 Notice of Intent to File Objection with the Board of Review, Rec’d 10/10/19 8:47am (late)
 Objection to Real Property Assessment, Rec’d 10/10/19 8:47am (late)
 Letter of Authorization from Fresenius Medical Care, Rec’d 10/10/19 8:47am (late)
 Income Capitalization Approach, Rec’d 10/10/19 8:47am (late)
 Realty Rates.com Market Survey – 3rd Qtr 2019, Rec’d 10/10/19 8:47am (late)

Documents Received Certified Mail Return Receipt.

Motion by Veling, seconded by Mellone to deny a hearing for property owned by Richard Rouhoff located at 17500 W Capitol Drive due to filing after the deadline without presenting extraordinary circumstances in writing or in person. Motion carried 7-0.



The Clerk noted she had received a request for reconsideration from Attorney Don Millis on the four cases which were previously denied a hearing. She introduced the following objection for reconsideration into the record:

Parcel #1035 001 003	Land Value:	\$1,179,400
Owner: Broadstone MCW Wisconsin LLC	Improvements:	\$7,040,300
Property Address: 21700 Intertech Dr	2019 Assessed:	\$8,219,700
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector’s Opinion of Value: \$4,650,000		

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to request reconsideration of their decision to deny hearings for the objection filed.

Motion by Post, seconded Schneider to grant the reconsideration and schedule a hearing on the Objector’s Request for Waiver to Circuit Court before the Board on October 24, 2019 at 9:00 am., immediately following other cases being heard that day. Motion carried 7-0.

Assessor Allan Land asked the Board to issue a subpoena for the following documents.

1. Any changes or renewals with the lease agreements since January 1, 2016.
2. Cost of any improvements, remodeling, or additions since January 1, 2016, and parties responsible for paying for the improvements, remodeling, or additions.

Motion by Post, seconded by Casper to issue a Subpoena for documents requested by the Assessor and listed above, to be submitted by no later than 5:00 pm., on Wednesday, October 23, 2019. Motion carried 7-0.

The Clerk introduced the following objection into the record:

Parcel #1151 987	Land Value:	\$ 945,300
Owner: Broadstone FDT Wisconsin LLC	Improvements:	\$4,267,700
Property Address: 1350 S Sunny Slope Rd	2019 Assessed:	\$5,213,000
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$3,600,000		

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to request reconsideration of their decision to deny hearings for the objection filed.

Motion by Veling, seconded Casper to grant the reconsideration and schedule a hearing on the Objector's Request for Waiver to Circuit Court before the Board on October 24, 2019 at 9:00 am., immediately following other cases being heard that day. Motion carried 7-0.

Assessor Allan Land requested a subpoena be issued for the following documents:

1. Any changes or renewals to lease agreements since January 1, 2016.
2. Cost of any improvements, remodeling, or additions since January 1, 2016, and parties responsible for paying for the improvements, remodeling, or additions.

Motion by Casper, seconded by Schneider to issue a Subpoena for documents requested by the Assessor and listed above to be submitted by no later than 5:00 pm., on Wednesday, October 23rd, 2019. Motion carried 7-0.

The Clerk introduced the following objection into the record:

Parcel #1059 075	Land Value:	\$ 491,300
Owner: Sherwood Manor VI LLC	Improvements:	\$5,625,700
Property Address: 13800 W North Ave	2019 Assessed:	\$6,117,000
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$3,900,000		

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to request reconsideration of their decision to deny hearings for the objection filed.

Motion by Veling, seconded Casper to grant the reconsideration and schedule a hearing on the Objector's Request for Waiver to Circuit Court before the Board on October 24, 2019 at 9:00 am., immediately following other cases being

heard that day. Motion carried 7-0.

The Clerk introduced the following objection into the record:

Parcel #1108 136 004	Land Value:	\$ 5,293,500
Owner: Target Corporation	Improvements:	\$ 9,517,800
Property Address: 12725 W Bluemound Road	2019 Assessed:	\$14,811,300
Agent: Attorney Don M. Millis, Reinhart Boerner Van Deuren S.C		
Objector's Opinion of Value: \$10,807,000		

Attorney Karla Nettleton of Reinhart, Boerner, VanDeuren S.C appeared before the Board to request reconsideration of their decision to deny hearings for the objection filed.

Motion by Carnell, seconded Casper to grant the reconsideration and schedule a hearing before the Board on October 24, 2019 at 9:00 am., immediately following other cases being heard that day. Motion carried 7-0.

Assessor Allan Land requested a subpoena be issued to obtain the following documents in accordance with Exhibit "A", for the purpose of deciding whether or not to request a waiver to circuit court or prepare the case for hearing.

1. Showing the cost of new construction.

- a. Please provide any and all documents that identify the value of all labor, including the owner's that have been incurred or contributed to the construction at the Subject Property.
- b. Provide copies of any and all documents that include contributions of hard costs to building of the Subject Property.
- c. Copies of construction draw schedules for the construction project involving any and all improvements at the Subject Property from January 1, 2011 to the present date.
- d. Copy showing any and all costs associated with what Target Corporation paid for construction of Subject Property along with any that contractors may have paid.
- e. Detailed breakdown of all construction costs incurred from January 1, 2011, to the present date, including all hard and soft costs pertaining to construction of the Subject Property. These costs are to include surveys, permits, engineering, architects, exterior masonry, insulation, site supervision and inspections, legal fees, general contractor and development fees, profit and overhead allocations, intercompany charges and any other indirect costs attributable to the property

2. Copies of all documents that pertain to the occupancy costs and other charges Target Corporation charges to Starbucks or CVS as occupant or any other occupants of the Subject Property for any time period beginning January 1, 2011, to the present date.

3. Copies of excerpts from the fixed asset depreciation schedules used for accounting and/or tax purposes that include any of the assets pertaining to or located at the Subject Property for all the

time periods that the Subject Property has been in existence since the store was built starting January 1, 2011, to the present date.

4. Showing retail sales per square foot for the last three years.

5. Cost of any improvements, remodeling, or additions since January 1, 2011, to Subject Property including any and all costs associated with the installation of solar panels.

6. Copy of the agreement associated with the partnership with the U.S. Department of Energy (DOE) to develop and implement solutions to reduce annual energy consumption as part of the DOE's Commercial Building Partnership (CBP) program where the national Renewable Energy Laboratory (NREL) provided technical expertise. This includes the results from October 2012 when the store's electrical sub metering system was completed through May 2013 that showed the total savings in energy costs.

7. Any Appraisal Report prepared in the last three years for the Subject Property.

EXHIBIT A **Definitions**

Definition 1: "Target Corporation" shall include all of its owners, beneficiaries, officers, managers, employees, attorneys, agents, and representatives.

Definition 2: "Subject Property" means the property that is the subject of the underlying property assessment objection, and is located at 3900 N. 124th Street in Wauwatosa, Wisconsin, tax parcel 258-0001-09.

Definition 3: The pronoun "you" or "your" includes the party to whom these requests are addressed, its agents, servants, employees, representative, managers, members, officers, directors, or anyone acting for or on behalf of that party.

Definition 4: The word "person" includes any individual or entity affiliated with Target Corporation. "Affiliate(s)" means a person or entity officially attached to the owner of the Subject Property through direct or indirect ownership, employment, management, or control.

Definition 5: The word "entity" includes any corporation, limited liability corporation, partnership, limited partnership, or limited liability partnership, sole proprietorship, or any other group, association, fraternity or other organization.

Definition 6: The word "documents" is used in this subpoena in the broad and liberal sense and includes written, typed, printed, recorded or graphic matter, however stored, produced or reproduced, of any kind and description and whether an original, master, duplicate or copy.

Definition 7: "Produce" and "provide" means to transmit to the City a legible true copy of the original of any document and/or communication requested in this subpoena.

Definition 8: "Pertain," and "pertaining to," mean consisting of, referring to, reflecting or arising out of, evidencing or in any way legally, logically, or factually connected with the matter discussed, directly or indirectly.

Definition 9 “In connection with” means directly or indirectly mentioning, describing, pertaining to, or in any way connected with a stated subject matter and includes, among others, documents and things underlying, supporting, now or previously attached or appended to or used in preparation of any document or thing called for by each request.

Definition 10: The “including” means “including but not limited to” and refers to a nonexclusive list of items.

Definition 11: “Any” also means “all” and vice versa.

Definition 12: “And” also means “or” and vice versa. The words “and” and “or” shall be construed both disjunctively and conjunctively, so as to bring within the scope of this subpoena any information which might otherwise be construed to be outside its scope.

Definition 13: The singular form of a word shall be deemed to also mean the plural form of the word in addition to the singular form and vice versa. Therefore, for example, “document” also means “documents” and “documents” also means “document.”

Definition 14: “Appraisal Report” means any document prepared by an appraiser for any use that values in whole or in part the Subject Property.

Motion by Casper, seconded by Carnell to issue a Subpoena for documents requested by the City Assessor as listed above to be submitted by no later than 5:00 pm., on Wednesday, October 23rd, 2019. Motion carried 7-0.

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6) MINUTES OF THE OCTOBER 22, 2019 BOARD OF REVIEW MINUTES

Motion by Mellone, seconded by Casper to approve the minutes of the October 9th, 2019 meeting as presented. Motion carried 6-1 with Carnell abstaining because he had not attended the October 9th meeting.

Chairperson Veling announced the Board of Review lunch recess and since the 1:00 pm., hearing scheduled for James and Elizabeth Spencer has been cancelled the Board will resume promptly at 1:30 pm.

RECORDING TRACK 003

Chairperson Veling called the Board back into session at 1:30 pm. He explained the protocol that would be followed for today’s quasi-judicial hearing. The Clerk introduced the following case into record and swore in all individuals providing testimony as noted below.

Parcel #1114 026	Land Value:	\$208,400
Owner: Oliver R and Anita Astley	Improvements:	\$790,200
Property Address: 16945 Sanctuary Trail	2019 Assessed:	\$998,600
Objector’s Opinion of Value: \$932,000		
Verbally Amended Opinion of Value: \$940,000		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
Notice of Intent to File Objection with Board of Review, Rec’d 10/7/19 2:09pm
Objection to Real Property Assessment, Rec’d 10/7/19 2:09pm

Sworn Testimony by: Objector: Oliver R Astley
City Assessor: Allan Land
Appraiser: William Mortag

Exhibits: Objector's:
A. Objection to Real Property Assessment for 16945 Sanctuary Trail, 53005, 7 pages

Exhibits: Assessor's:
B. 2019 Sales Comparison and GIS Map, 7 pages

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

Motion by Carnell, seconded by 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 delivery to the objector following today's hearing.**

Motion carried 7-0.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector.

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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 all individuals providing testimony as noted below.

Parcel #1140 298	Land Value:	\$170,000
Owner: Manish J and Anjoo M Gharia Family Revocable Trust	Improvements:	\$538,400
Property Address: 765 Safer Court	2019 Assessed:	\$708,400
Objector's Opinion of Value: \$650,000		

Documents File: 1/1/2019 Notice of Assessed Value – Real Property
Notice of Intent to File Objection with Board of Review, Rec'd 10/7/19 4:02pm
Objection to Real Property Assessment, Rec'd 10/7/19 4:02pm
Comparable Sales Listings, 2 pages, Rec'd 10/7/19 4:02pm

Sworn Testimony by: Objector: Anjoo M Gharia
City Assessor: Allan Land
Appraiser: William Mortag

Exhibits: Objector's:
A. Objection to Real Property Assessment for 16945 Sanctuary Trail, 53005, 7 pages

Exhibits: Assessor's:
B. 2019 Sales Comparison and GIS Map, 6 pages

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

Motion by Post, seconded by 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 delivery to the objector following today's hearing.**

Motion carried 7-0.

The Clerk hand delivered the Notice of Board of Review Determination to the Objector.

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The Clerk noted for the record she had just received a signed Board of Review Stipulation and Withdrawal of Objection from Peter Byrne. Therefore, the last hearing scheduled for 3:00 pm., has been cancelled.

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

Motion by Veling, seconded by Casper to adjourn the meeting to the October 24th, 2019 posted meeting date at 9:00 am., for scheduled hearings. Motion carried unanimously. Meeting adjourned at 2:40 pm.



Respectfully Submitted:
Kelly Michaels, City Clerk