



BOARD OF REVIEW
Thursday, May 19, 2022– 9:00 a.m.
AGENDA
Council Chambers
211 Walnut Street, Neenah

- I. Approval of the Board of Review meetings of May 13, 2021 (Minutes are available on the City website)
- II. Swearing In
 - A. Swear in Board Members
 - B. Swear in Assessors and Property Appraiser
- III. Organizational meeting
 - A. Elect Chairman
 - B. Elect Vice Chairman
- IV. Assessor presentation of Assessment Roll to Clerk (Digital Assessment Roll is available on the City website)
 - A. Certify the Assessment Roll with Assessor/Clerk signatures.
- V. Consideration of Assessor's Omitted Property Roll and Correction of Errors
 - A. Motion to accept the assessment roll with additions/corrections as presented.
- VI. Consideration of late filings
- VII. Presentation and consideration of assessment objections
- VIII. Deliberations on assessment objections
- IX. Consideration of Waiver of Board of Review Hearing for Wal-Mart Real Estate Business Trust, 1155 West Winneconne Avenue—Parcel No. 807-1010-00-00
- X. Any other business, which may legally come before the Board
- XI. Adjournment

§70.47(3) The Board shall be in session for at least 2 hours for taxpayers to appear and examine the assessment roll and other assessment data.

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Neenah will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance, or reasonable accommodation in participating in this meeting or event due to a disability as defined under the ADA, please call the Clerk's Office (920) 886-6100 or the **City's ADA Coordinator at (920) 886-6106 or e-mail attorney@ci.Neenah.wi.us** at least 48 hours prior to the scheduled meeting or event to request an accommodation.

BOARD OF REVIEW MINUTES
Thursday, May 13, 2021 – 9:00 a.m.
Hybrid In-Person and Virtual Meeting

PRESENT: Board of Review Members Altenburg, Birtch, Casper, Rather, Williams, City Attorney Westbrook, Interim Clerk Skerke.

PRESENT VIRTUALLY: Assessor Brown, and Property Appraisers Engelbreth & Behnke.

ALSO PRESENT VIRTUALLY: Deputy Dir. of Community Development and Assessment Schmidt.

Outgoing Chairman Birtch called the meeting to order at 9:00 a.m.

MSC Rather/Altenberg to approve the minutes from May 21, 2020, voting aye.

9:04 a.m. The Board members oath was subscribed and sworn to Clerk Skerke by Members Altenburg, Birtch, Casper, Rather and Williams.

Member Rather moved to nominated Member Birtch as Chairman of the Board of Review for the ensuing term of one year. Motion seconded by Member Altenberg. **There was unanimous consent to close nominations and elect Member Birtch as Chairman of the Board of Review for the ensuing term of one year, all voting aye.**

Member Birtch moved to nominate Member Rather as Vice Chairman of the Board of Review for the ensuing term of one year. Motion seconded by Member Altenberg. **There was unanimous consent to close nominations and elect Member Rather as Vice Chairman for the ensuing term of one year, carried, all voting aye.**

9:04 a.m. Clerk Skerke swore in Assessor Brown & Property Appraisers Engelbreth & Behnke.

9:10 a.m. Assessor Brown presented the Assessment Roll to Clerk Skerke. Both Assessor Brown and Clerk Skerke certified the Assessment Roll with their signatures.

9:12 a.m. Assessor Brown advised of Omitted Property Rolls for both 2019 and 2020, both instances are due to a property no longer qualifying for tax exempt status:

2116 Marathon Avenue
Parcel No. 802-1234-00-00
2019 Assessed Value: \$480,000
2020 Assessed Value: \$480,000

2112-2114 Marathon Avenue
Parcel Id: 802-1241-00-00
2019 Assessed Value: \$960,000
2020 Assessed Value: \$960,000

9:20 a.m. Chairman Birtch reviewed the role of the Board of Review members briefly outlining the process of the Board of Review and answered questions from the Board. He reviewed the process for objectors to request removal of a board member and filing late objection forms.

There were no assessment objections

9:40 am. Consideration of Waiver of Board of Review Hearing:
Wal-Mart Real Estate Business Trust
1155 West Winneconne Avenue
Parcel No: 807-1010-00-00

Chair Birtch is recommending approval of the waiver request.

Atty. Westbrook explained that there is an existing claim in circuit court for 2018 and 2019 assessments, this waiver is requested to add 2020 objection to the existing claim. He is in support of recommendation to approve waiver.

MSC Rather/Altenberg to grant the waiver for Wal-Mart Real Estate Business Trust, Motion Carried, all voting aye.

11:00 a.m. There were no late filings for the Board therefore no future meeting dates were scheduled.

11:00 a.m. **Member Altenberg moved that as the 2021 Board of Review was held and having complied with the State Statutes, considered and made its recommendations on all the 2021 objections to the assessment rolls for taxation purposes, therefore, having completed its responsibility, the Board adjourn sine die its 2021 session at 11:00 a.m. Motion seconded by Member Rather and carried, all voting aye**

2022

(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll.
Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
1	04-0469-00-00-00 135 N Lake St KBS Commercial LLC 628 Maple St Neenah WI 54956	700	0		-700		T – 0.00 L – F – N – 0.00
2	02-0518-01-00-00 103 Professional Plz Rob's Repair 103 Professional Plz Neenah WI 54956	55,100	20,200		-39,400		T – 0.00 L – F – N – 0.00
3							T – 0.00 L – F – N – 0.00
4							T – 0.00 L – F – N – 0.00
5							T – 0.00 L – F – N – 0.00
6							T – 0.00 L – F – N – 0.00

2022
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Continued)

	(a) Parcel / Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip (1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) Real Property Amount of Adjustment (c-b)	(e) Personal Property Amount of Adjustment (c-b)	(f) Previous Year's Net Mill Rate (2)	(g) T – Tax net school credit L – Lottery credit F – First Dollar credit N – Net Tax (3)
7							T – 0.00 L – F – N – 0.00
8							T – 0.00 L – F – N – 0.00
9							T – 0.00 L – F – N – 0.00
10							T – 0.00 L – F – N – 0.00
Grand Totals . . →				0	-40,100		0.00

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate – see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html.

(3) T – Enter total tax less school levy tax credit.

L – If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.

F – If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.

N – Enter net amount (T minus L and F)

↑
Real Property
Total enter on
line 23c1 of the
Statement of
Assessment

↑
Personal Property
Total enter on
line 23c2 of the
Statement of
Assessment

↑
Total of code "N" entries.
Enter on Line I
of the Statement
of Taxes.

May 16, 2022

Via E-mail (clerk@ci.neenah.wi.us) and Federal Express

Ms. Charlotte Nagel,
City of Neenah Clerk,
211 Walnut Street,
Neenah, WI 54956

Re: 2022 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 1155 W. Winneconne Ave, Neenah, WI 54956
Parcel Number: 07-1010-00-00

Dear Ms. Nagel,

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Real Estate Business, regarding the above referenced property. Please also find the completed Request for Waiver of Board of Review (BOR) Hearing and the Objection to Real Property Assessment.

We would like to waive the hearing of the attached objection. If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review and have therefore enclosed a Request to Testify by Telephone.

Please let us know if you have any questions or require anything further from us. Thank you for your attention to this matter.

Very truly yours,



Cianna M. Brand
Litigation Paralegal

Enclosures

Agent Authorization

for Property Assessment Appeals

If an agent is representing the property owner or municipality, the property owner or municipality must provide prior written authorization for the agent to represent the company or municipality when contacting the reviewing authority.

Section 1: Property Owner and Property Information

Company/property owner name Wal-Mart Real Estate Business Trust			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Winnebago
Mailing address P.O. Box 8050			Street address of property 1155 West Winneconne		
City Bentonville	State AR	Zip 72712	City Neenah	State WI	Zip 54956
Parcel number 07-1010-00-00		Phone (479) 204 - 3835	Email brandon.caplana@walmart.com		Fax () -

Section 2: Authorized Agent Information

Name / title Attys Christopher L. Strohbehn and Russell J. Karnes			Company name Gimbel, Reilly, Guerin & Brown LLP		
Mailing address 330 E. Kilbourn Avenue, Suite 1170			Phone (414) 271 -1440		Fax (414) 271 - 7680
City Milwaukee	State WI	Zip 53202	Email cstrohbehn@grgblaw.com and rkarnes@grgblaw.com		

Section 3: Agent Authorization

Agent Authorized for: (check all that apply) <input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA) <input type="checkbox"/> Access to manufacturing assessment system (MAS) <input checked="" type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals <input checked="" type="checkbox"/> Municipal Board of Review <input type="checkbox"/> Other _____		Enter Tax Years of Authorization <u>2018, 2019, 2020, 2021, 2022</u> _____ _____ _____	
Authorization expires: <u>12 - 31 - 2022</u> (mm - dd - yyyy)		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner			

Section 4: Agreement/Acceptance

I understand, agree and accept: <ul style="list-style-type: none"> The assessor's office may divulge any information it may have on file concerning this property My agent has the authority and my permission to accept a subpoena concerning this property on my behalf I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law A photocopy and/or faxed copy of this completed form has the same authority as a signed original If signed by a corporate officer, partner, or fiduciary on behalf of the owner, I certify that I have the power to execute this Agent Authorization form 	
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Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Wal-Mart Real Estate Business Trust	
	Owner signature <i>Brandon Caplena</i>	
	Company or title Sr. Manager	Date (mm-dd-yyyy) 5-16-2022

Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice) Wal-Mart Real Estate Business Trust				Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP			
Owner mailing address P.O. Box 8050				Agent mailing address 330 E. Kilbourn Avenue, Suite 1170			
City Bentonville		State AR	Zip 72712	City Milwaukee		State WI	Zip 53202
Owner phone (479) 204 - 3835		Email brandon.caplana@walmart.com		Owner phone (414) 271 - 1440		Email cstrohbehn@grgblaw.com / rkarnes@grgblaw.com	
Section 2: Assessment Information and Opinion of Value							
Property address 1155 W. Winneconne				Legal description or parcel no. (on changed assessment notice) 07-1010-00-00			
City Neenah		State WI	Zip 54956				
Assessment shown on notice – Total \$11,488,000				Your opinion of assessed value – Total \$6,520,000			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres	\$ Per Acre	Full Taxable Value
Residential total market value			
Commercial total market value			
Agricultural classification: # of tillable acres		@ \$ acre use value	
# of pasture acres		@ \$ acre use value	
# of specialty acres		@ \$ acre use value	
Undeveloped classification # of acres		@ \$ acre @ 50% of market value	
Agricultural forest classification # of acres		@ \$ acre @ 50% of market value	
Forest classification # of acres		@ \$ acre @ market value	
Class 7 "Other" total market value		market value	
Managed forest land acres		@ \$ acre @ 50% of market value	
Managed forest land acres		@ \$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed) Value is excessive based on other comparable big box stores and appraisals.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Based on other big box stores and appraisals.

Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, provide acquisition price \$ _____ Date <u> </u> - <u> </u> - <u> </u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance (mm-dd-yyyy)	
B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, describe <u>Remodel</u> Date of changes <u>10 - 30 - 2018</u> Cost of changes \$ <u>163,840</u> Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (mm-dd-yyyy)	
C. Within the last five years, was this property listed/offered for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, how long was the property listed (provide dates) <u> </u> - <u> </u> to <u> </u> - <u> </u> (mm-dd-yyyy) (mm-dd-yyyy) Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date <u>3 - 16 - 2022</u> Value <u>\$6,520,000</u> Purpose of appraisal <u>Retrospective Market Valuation</u> (mm-dd-yyyy) If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____ Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing <u>15</u> minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 5 - 16 - 2022
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Request for Waiver of Board of Review (BOR) Hearing

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality <div style="text-align: center; font-size: 1.2em;">City of Neenah</div>	County <div style="text-align: center; font-size: 1.2em;">Winnebago</div>
Requestor's name <div style="text-align: center; font-size: 1.2em;">Wal-Mart Real Estate Business Trust</div>	Agent name (if applicable) * <div style="text-align: center; font-size: 1.2em;">Gimbel , Reilly, Guerin & Brown LLP</div>
Requestor's mailing address <div style="text-align: center;">P.O. Box 8050 Bentonville, AR 72712</div>	Agent's mailing address <div style="text-align: center;">330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202</div>
Requestor's telephone number <div style="display: flex; justify-content: space-between;"> (479) 204 - 3835 <div style="text-align: right;"> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone </div> </div>	Agent's telephone number <div style="display: flex; justify-content: space-between;"> (414) 271 - 1440 <div style="text-align: right;"> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone </div> </div>
Requestor's email address <div style="text-align: center;">brandon.caplena@walmart.com</div>	Agent's email address <div style="text-align: center;">cstrohbehn@grgblaw.com / rkarnes@grgblaw.com</div>

Property address <div style="text-align: center; font-size: 1.2em;">1155 W. Winneconne Ave, Neenah WI 54956</div>	
Legal description or parcel number <div style="text-align: center; font-size: 1.2em;">07-1010-00-00</div>	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing <div style="text-align: center; font-size: 1.2em;">\$ 11,488,000</div>	
Property owner's opinion of value <div style="text-align: center; font-size: 1.2em;">\$ 6,520,000</div>	
Basis for request <div style="text-align: center; font-size: 1.2em;">To take matter directly to Circuit Court as 2019-2021 are pending in litigation</div>	
Date Notice of Intent to Appear at BOR was given <div style="text-align: center; font-size: 1.2em;">5 - 16 - 2022</div>	Date Objection Form was completed and submitted <div style="text-align: center; font-size: 1.2em;">5- 16 - 2022</div>

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Christopher L. Strohbehn

Requestor's / Agent's Signature

***If agent, attach signed Agent Authorization [Form, PA-105](#)**

Decision

☐ Approved ☐ Denied

Reason _____

Board of Review Chairperson's Signature

Date

☐ Taxpayer advised _____
Date

Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...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. ..."

NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Municipality City of Neenah	County Winnebago
Property owner's name Wal-Mart Real Estate Business Trust	Agent name (if applicable) Gimbel, Reilly, Guerin & Brown LLP
Owner's mailing address P.O. Box 8050 Bentonville, AR 72712	Agent's mailing address 330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202
Owner's telephone number (479) 204 3835 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 1440 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address brandon.caplena@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

- Property address 1155 W. Winneconne Ave, Neenah WI 54956
- Legal description or parcel number from the current assessment roll 07-1010-00-00
- Total Property Assessment \$11,488,000
- If agent, attach signed Agent Authorization form, PA-105

☒ Testify by telephone* ☐ Submit sworn written statement

Basis for request To take matter directly to Circuit Court as 2019-2021 are pending in litigation

*If the request is approved, provide the best telephone number to reach you 414-271-1440

Owner's or Agent's signature 	Date 5-16-2022
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For Board Use Only

☐ Approved ☐ Denied

Reason _____

☐ Taxpayer advised _____
Date _____

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

Name	Title	Company Name	Mailing Address	Email	Phone
Christopher L. Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohbehn@grgblaw.com	414-224-3643
Russell J. Karnes	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	rkarnes@grgblaw.com	414-224-8735
Erin Strohbehn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohbehn@grgblaw.com	414-224-8666
D. Michael Guerin	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	dmguerin@grgblaw.com	414-224-3654
Brianna Meyer	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	bmeyer@grgblaw.com	414-224-3647
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Christopher M. Hayden	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	chayden@grgblaw.com	414-271-1440
Cianna Mae	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cmae@grgblaw.com	414-224-8739
Amy Crichton	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	acrichton@grgblaw.com	414-271-1440
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel9@aol.com	952-942-6734
Bill Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	billw@alliancepropertyconsultants.com	952-942-6734