



City of Appleton

100 North Appleton Street
Appleton, WI 54911-4799
www.appleton.org

Meeting Agenda - Final Board of Review

Wednesday, July 18, 2018

9:00 AM

Committee Room 6 A/B

1. Call meeting to order
2. Roll call of membership
3. **Policy Review**
 - [18-1075](#) BOR Policy Update- Sworn Written or Sworn Telephone Testimony
Attachments: [BOR Policy - Phone Written Testimony July 2018 Edits REDLINED.pdf](#)
 - [18-1076](#) BOR Policy Update- Waiver of Hearing Request
Attachments: [BOR Policy - Waiver Request- July 2018 Edits REDLINED.pdf](#)
4. **Presentation of the 2018 Assessment Roll, Omitted Roll, and Correction of Error Roll**
5. **Swearing in of the Assessor**
6. **Review Waiver of Hearing Requests**
 - [18-1058](#) Wal-Mart 31-9-5710-00
Paradigm Tax Group (Agent)
Request for Waiver of the Board of Review Hearing
Attachments: [Wal-Mart Waiver of Hearing Request.pdf](#)
7. **Review Written/Telephone Testimony Requests**
 - [18-1059](#) Walmart 31-9-5710-00
Paradigm Tax Group (Agent)
Request to Testify by Telephone at the Board of Review
Attachments: [Wal-Mart Telephone Testimony Request.pdf](#)
8. **Review Waiver of 48-hour Notice Requests**
9. **Schedule Hearings for Objectors (not previously scheduled)**
10. **Hear Testimony from Scheduled Objectors**

All persons for each case will be sworn in by the Clerk

[18-1060](#)

9:30 a.m. Wal-Mart, Paradigm Tax Group (Agent)
3701 E. Calumet St.
Parcel: 31-9-5710-00

Attachments: [Wal-Mart Objection Form.pdf](#)

11. Deliberate Testimony as Schedule Allows

12. Adjournment

Reasonable Accommodations for Persons with Disabilities will be made upon Request and if Feasible.

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY	
ISSUE DATE: May 28, 2015	LAST UPDATE: <u>May, 2018</u>		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 201 8 ⁵	Board of Review Approval Date: <u>July</u> May <u>12</u> 8 , 201 8 ⁵		

Whereas, sec.70.47(8),Wis. Stat, authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement from being submitted.

Now, therefore, the Board of Review of the City of Appleton, does hereby adopt as Board of Review policy the following:

1. PROCEDURE

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- a) A timely Notice of Intent to Object to the assessment and appear at BOR filed at least 48 hours before the commencement of the first scheduled BOR hearing;
- b) A timely filed Objection Form for Real Property Assessment, completed in its entirety (PA-115A);
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at BOR (Form PA-814); and
- d) If an agent is designated, a fully completed Agent Authorization Form on Form PA-105.

Other than the Notice of Intent to Object, such requests must be filed with the clerk of the BOR within the first two (2) hours of the BOR's first scheduled meeting. If the owner fails to file the aforementioned documents as required, the BOR will not consider the request to

testify by telephone or submit sworn oral testimony.

2. PREREQUISITES

Further, in addition to having the Board consider any such request by the Taxpayer, the taxpayer must have fully complied with all of the statutory procedural requirements of Sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request to testify by telephone or submit a sworn written statement at the BOR. Specifically, the statutory requirements include:

- a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property. ~~view their property after the assessor has made a written request sent by certified mail to inspect the property;~~
- b) No later than seven (7) days before the first meeting of the BOR, ~~P~~providing to the assessor all of the income and expense that the assessor requests if the property has been valued by the objector or the assessor using the income approach; and
- c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to satisfy the above referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request to testify by telephone or submit sworn oral testimony.

3. CRITERIA

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request the request to testify by telephone or submit sworn oral testimony:

- a) The owner's stated reason(s) for the request as indicated on the Form PA-814;
- b) Fairness to the parties;
- c) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony;
- d) Ability to examine or question the person(s) providing the testimony, whether written or oral by telephone;
- e) The BOR's technical capacity to honor the request;
- f) The nature of and sufficiency of the written materials proposed to be provided; and
- g) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE

This policy shall be effective upon passage.

Passed on this ____ day of ~~July~~ ~~May~~ 201~~8~~5.

BY: City of Appleton
Board of Review

James Smith, Chairperson of the Board of Review

ATTEST BY:

Kami Lynch, Clerk of the Board of Review

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR WAIVER OF HEARING	
ISSUE DATE: May 28, 2015	LAST UPDATE: <u>May, 2018</u>		TOTAL PAGES: 3
POLICY SOURCE: Board of Review / Legal Services – Clerk’s Office			
Reviewed by Attorney’s Office Date: May 2015, <u>May 2018</u>	Board of Review Approval Date: <u>May 28, 2015</u> <u>July 18, 2018</u>		

Whereas, sec. 70.47(8m), Wis. Stat., authorizes the Board of Review to consider requests from a taxpayer or assessor, or at its own discretion to waive the hearing of an objection under sec. 70.47(8) or in a first class city under sec. 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under sec. 70.47(13); and

Whereas, sec. 70.47(8m), Wis. Stats., further states that for purposes of this subsection, the Board of Review shall submit the notice of decision under sec. 70.47(12), Wis. Stats., using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount; and

Whereas, sec. 70.47(8m), Wis. Stats., further states that for purposes of this subsection, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under sec. 74.37(3), Wis. Stats., 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), Wis. Stats.

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed in its entirety and submitted to the Board of Review as required by law by the taxpayer prior to a Request for Waiver being considered.

Now, therefore, the City of Appleton Board of Review does hereby adopt as Board of Review policy the following:

1. PROCEDURE

Before the Board of Review (hereinafter “BOR”) can consider a request from a taxpayer or the assessor, or at its own discretion to waive the hearing of an objection, the taxpayer must first complete and file with the Clerk of the BOR the following documents:

- a) A timely Notice of Intent to appear at BOR that is filed no later than 48 hours before the commencement of the first scheduled meeting of the BOR for that tax year;
- b) A timely filed Objection Form that is completed in its entirety for the Real

Property Assessment (PA-115A);

c) A fully completed Request for Waiver of BOR Hearing on Form PA-813 (if the request is coming from the taxpayer); and

d) If an agent is designated, a fully completed Agent Authorization Form, PA-105.

If the owner fails to provide the aforementioned documents, no hearing will be scheduled on the objection and no waiver will be granted.

2. PREREQUISITES

In addition, the taxpayer must have fully complied with all the statutory procedural requirements of sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request a waiver of the BOR hearing. Specifically, the statutory requirements include:

a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property. view their property after the assessor has made a written request sent by certified mail to inspect the property;

b) No later than seven (7) days before the first meeting of the BOR, Pproviding to the assessor all of the income and expense that the assessor requests if the property has been valued by themselves or the assessor using the income approach; and

c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to provide the aforementioned documents as required or allow for an inspection of their property, no hearing will be scheduled on the objection and no waiver granted.

3. CRITERIA

If the owner satisfies all of the aforementioned requirements as required and a request from a taxpayer or assessor, or at its own discretion, is made to waive the Board hearing of an objection, the BOR shall use the following criteria when making its decision. The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- a) All parties, including the property owner and assessor, shall be in agreement to waive a hearing;
- b) The benefits or detriments of using the Board of Review process in the consideration of all pertinent information concerning the assessment before the tax bill is sent;
- c) The owner's stated reason(s) for the request is indicated on the Form PA-813;
- d) The benefits or detriments of having a Board record for the Court's subsequent

review;

e) The fairness to the parties involved;

f) The BOR's technical comfort to hear the matter;

g) The inability to examine or question the person(s) providing testimony in the event the hearing is waived;

h) Any other factors that the Board deems pertinent to deciding whether to waive the hearing.

4. EFFECTIVE DATE

This policy shall be effective upon passage.

Passed on this ____ day of ~~July-May~~ 201~~8~~5.

BY: City of Appleton
Board of Review

James Smith, Chairperson of the Board of Review

ATTEST BY:

Kami Lynch, Clerk of the Board of Review



July 9, 2018

Via Certified Mail

Ms. Kami Lynch
City Clerk
100 North Appleton Street.
Appleton, WI 54911

Re: 2018 Request for Waiver of Board of Review(BOR) Hearing
Wal-Mart #01-2958 Real Estate
3701 E. Calumet St.
Appleton, WI
Calumet County
Permanent Index Number(s): 31-9-5710-00

Dear Ms. Lynch:

Please find the enclosed and completed, Request for Waiver of Board of Review(BOR) Hearing form, as well as the Objection Form for Real Property Assessment.

We would like to waive the hearing of the attached objection, for the above referenced property. We represent the client, Wal-Mart #01-2958 Real Estate, who owns the property.

If the Waiver of Hearing is denied, we would like to request a telephone hearing with the Board of Review.

Please let me know if you have any questions or require additional information.

Respectfully submitted,

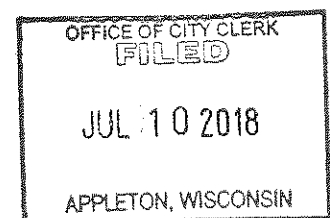
Paradigm Tax Group

Brendan Douylliez

Brendan Douylliez
Managing Consultant

Phone: 312-252-0322
Email: bdouylliez@paradigmtax.com

Attachments



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 City of Appleton	County Calumet
Requestor's name Wal-Mart #01-2958 Real Estate	Agent name (if applicable) * Brendan Douylliez / Robert Hill
Requestor's mailing address P.O. Box 8050 Bentonville AR 72712	Agent's mailing address Paradigm Tax Group 30 N. LaSalle #3520 Chicago, IL 60602
Requestor's telephone number (479) 204 - 3835	Agent's telephone number (312) 252 - 0322
<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmatx.com

Property address 3701 E Calumet St.	
Legal description or parcel number 31-9-5710-00	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$ 10,800,000	
Property owner's opinion of value \$ 9,500,000	
Basis for request Take Matters directly to Circuit Court	
Date Notice of Intent to Appear at BOR was given 7 - 9 - 2018	Date Objection Form was completed and submitted 7 - 9 - 2018

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.


 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 Appleton	County Calumet
Property owner's name Wal-Mart #01-2958 Real, Estate	Agent name (if applicable) Brendan Douylliez/Robert Hill
Owner's mailing address P.O Box 8050 Bentonville, AR 72712	Agent's mailing address Paradigm Tax Group 30 N LaSalle #3520 Chicago, IL 60602
Owner's telephone number (479) 204 - 3835	Agent's telephone number (312) 252 - 0322
<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone </div> </div>	<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone </div> </div>
Owner's email address brandon.caplana@walmart.com	Agent's email address bdouylliez@paradigmtax.com

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

1. Property address 3701 E Calumet St. Appleton, WI 54915

2. Legal description or parcel number from the current assessment roll 31-9-5710-00

3. Total Property Assessment \$ 10,800,000

4. If agent, attach signed Agent Authorization form, PA-105

☒ Testify by telephone* ☐ Submit sworn written statement

Basis for request Take matters directly to Circuit Court

* If the request is approved, provide the best telephone number to reach you (312) 252 - 0322

Owner's or Agent's signature 	Date 7 - 9 - 2018
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For Board Use Only

☐ Approved ☐ Denied

Reason _____

☐ Taxpayer advised _____

Date

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 of Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				<small>* If agent, submit written authorization (Form PA-105) with this form</small>			
Property owner name (on changed assessment notice) Wal-Mart #01-2958 Real Estate				Agent name (if applicable) Brendan Douylliez/Robert Hill			
Owner mailing address P.O. Box 8050				Agent mailing address Paradigm Tax Group 30 N LaSalle #3520			
City Bentonville	State AR	Zip 72712		City Chicago	State IL	Zip 60602	
Owner phone (479) 204 - 3835		Email brandon.caplena@walmart.com		Owner phone (312) 252 - 0322		Email bdouylliez@paradigmtax.com	

Section 2: Assessment Information and Opinion of Value		
Property address 3701 E. Calumet St.		Legal description or parcel no. (on changed assessment notice) 31-9-5710-00
City Appleton	State WI	Zip 54915
Assessment shown on notice - Total \$ 10,800,000		Your opinion of assessed value - Total \$ 9,500,000

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			10,800,000
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 comparable big box stores and appraisals.

Section 4: Other Property Information	
A. How was this property acquired: (check the box that applies) <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
Acquisition price \$ 3,180,000 Date - 1999 <i>Land only</i> <small>(mm-dd-yyyy)</small>	
B. Were there any changes made to this property (ex: improvement, remodeling, addition) since acquiring it? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, describe Remodel	
Date of changes - 2014 Cost of changes \$ N/A Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <small>(mm-dd-yyyy)</small>	
C. During 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) - - to - - <small>(mm-dd-yyyy)</small>	
Asking price \$ _____ List all offers received _____	
D. Was this property appraised within the last five years? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, provide: Date - - Value _____ Purpose of appraisal _____ <small>(mm-dd-yyyy)</small>	
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 _____ minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 7 - 9 - 2018
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