

Board of Review

AGENDA

City Hall, 101 S. Second Street, Black River Falls, WI
Wednesday, May 24, 2023 – 10:00 A.M.

1. Clerk call the meeting to order
2. Roll call
3. Confirmation the Board of Review (BOR) meeting notice was properly published and posted.
4. Select a Chairperson for BOR – Action
5. Select a Vice-Chairperson for BOR – Action
6. Verify that at least one BOR member has met the mandatory training requirements
7. Verify that the city has an ordinance for the confidentiality of income and expense information provided to the assessor under state law (Wis. Stat. §70.47(7)(af))
8. **RESOLUTION 2023-04** – a resolution establishing BOR policy on procedure for sworn telephone or sworn written testimony requests – Action
9. **RESOLUTION 2023-05** – a resolution establishing BOR policy on procedure for waiver of BOR hearing requests – Action
10. Wisconsin Supreme Court decision *Lowe’s Home Centers, LLC v. City of Delavan*, 2023 WI 8
11. Receipt of assessment roll by the Clerk from the Assessor
12. Request for Waiver of Board of Review Hearing from Gross Bros. Enterprises, LLC for parcel 206-2214.0000 and parcel 206-2214.0000 located at 1009 Commerce Drive – Action
13. Request for Waiver of Board of Review Hearing from Gross Bros. Enterprises, LLC for parcel 206-2214.0045 located at 1011 Commerce Drive – Action
14. Request for Waiver of Board of Review Hearing from Wal-Mart Real Estate Business Trust for parcel 206-2210.0000 located at 611 State Highway 54 – Action
15. Request to Testify by Telephone or Submit Sworn Written Statement at the Board of Review from Wal-Mart Real Estate Business Trust for parcel 206-2210.0000 located at 611 State Highway 54 – Action
16. Hear objections, if any and if proper notice/waivers given, unless scheduled for another date
17. Review the assessment roll & perform statutory duties:
 - a. Examine roll
 - b. Correct descriptions or calculation errors
 - c. Add omitted properties
 - d. Eliminate double assessed property
18. Certify all corrections of error – Action
19. Verify with the assessor that Open Book changes are included in the assessment roll
20. Consider scheduling additional Board of Review date(s)
21. Adjourn (To later date if necessary)

**Notice of the Board of Review
City of Black River Falls**

NOTICE IS HEREBY GIVEN that the **Board of Review** for the City of Black River Falls will meet on **May 24, 2023** from **10:00 A.M. to at least 12:00 P.M.** at City Hall, 101 S. 2nd Street, Black River Falls, WI.

Please be advised of the following requirements to appear before the Board of Review:

1. No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view such property.
2. After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact, or provide information to, a member of the Board about the person's objection except at a session of the Board.
3. No person may appear before the Board of Review, testify to the Board by telephone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the Board or at least 48 hours before the objection is heard if the objection is allowed under sub. (3) (a), that person provides to the clerk of the Board of Review notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take.
4. When appearing before the Board, the person shall specify, in writing, the person's estimate of the value of the land and of the improvements that are subject of the person's objection and specify the information that the person used to arrive at that estimate.
5. No person may appear before the Board of Review, testify to the Board by telephone or object to a valuation if that valuation was made by the assessor or the objector using the income method, unless the person supplies to the assessor all of the information about income and expenses, as specified in the Assessor's manual under s. 73.03 (2a) of Wis. Statutes, that the assessor requests. The City of Black River Falls has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph 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 a court. The information that is provided under this paragraph, unless a court determines that it is inaccurate, is not subject to the right of inspection and copying under s. 19.35 (1).

NOTICE IS FURTHER GIVEN that pursuant to s. 70.45, Wis. Stats., the assessment roll for the 2022 assessment year will be open for examination starting **May 17, 2023**. **Due to COVID precautions, OPEN BOOK sessions for informal talks with the City Assessor and to file written objections will be conducted by phone.** If you would like to set up a phone appointment, please contact Bowmar Appraisal, Inc. at (715) 835-1141 during regular business hours (M-F, 8:30-4:30) no later than 3 days prior to the Board of Review. The 2021 assessment roll, instructional information, and objection forms will be made available. These documents will assist with scheduling a hearing before the Board of Review. Keep in mind that objection forms must be filed with the clerk of the Board of Review at least 48 hours before the Board of Review is conducted unless the Board of Review chooses to waive this requirement.

Alex B. Chown, City Clerk - City of Black River Falls

This Notice is hereby posted at the following locations in the City on the 26th day of April 2023:

1. Front Door – City Hall
2. Black River Falls Public Library
3. Jackson County Court House
4. U.S. Post Office
5. City of Black River Falls website: www.blackriverfalls.us

This Notice will be published in the Banner Journal the week of May 3, 2023



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 JACKSON

Co-muni code 27206

I, Alex B. Chown, the clerk for the CITY OF BLACK RIVER FALLS, 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 before the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

BOR member(s) and attendance date:

ALEX CHOWN

Name

03/24/2023

Date

PETE OLSON

Name

05/04/2023

Date

Date electronically filed

city.admin@blackriverfalls.us

Clerk email

CITY OF BLACK RIVER FALLS ORDINANCE NO. 717

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE CITY OF BLACK RIVER FALLS, JACKSON COUNTY, WISCONSIN.

WHEREAS, as part of the Budget Adjustment Act, 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 Black River Falls, Jackson County, Wisconsin, **DO ORDAIN AS FOLLOWS:**

SECTION 1.

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.

SECTION 2. SEVERABILITY.

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and

CITY OF BLACK RIVER FALLS RESOLUTION 2023-04

A RESOLUTION ESTABLISHING BOARD OF REVIEW POLICY ON PROCEDURE FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY REQUESTS

The Board of Review of the City of Black River Falls, Jackson County, WI, does resolve as follows:

WHEREAS, Wis. Stat. 70.47(8) 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 to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin 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 form being considered;

NOW, THEREFORE, the City Board of Review of the City of Black River Falls, Jackson County hereby adopts the following policy:

1. PROCEDURE:

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

- a) A timely Notice of Intent to appear at the BOR;
- b) A timely Objection Form for Real Property Assessment (PA-1 15A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to grant or deny the request:

- a) The property owner's stated reason(s) for the request as indicated on the PA-814;
- b) Fairness to the parties;
- c) The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony;
- d) Ability to cross examine the person(s) providing the testimony;
- e) The BOR's technical capacity to honor the request; and
- f) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 24th day of May, 2023.

Board of Review Chairperson

Attested by

Board of Review Clerk

CITY OF BLACK RIVER FALLS RESOLUTION 2023-05

A RESOLUTION ESTABLISHING BOARD OF REVIEW POLICY ON PROCEDURE FOR WAIVER OF BOARD OF REVIEW HEARING REQUESTS

The Board of Review of the City of Black River Falls, Jackson County, WI, does resolve as follows:

WHEREAS, Wis. Stat. 70.47(8m), 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 Wis. Stat. 70.47(8), or in a 1st class city, under Wis. Stat. 70.47(16), and allow the taxpayer to have the taxpayer's assessment reviewed under Wis. Stat. S 70.47(13)•, and

WHEREAS, Wis. Stat. 70.47(8m) further states that for purposes of this subsection, the Board of Review shall submit the Notice of Decision under Wis. Stat. 70.47(12) using the amount of the taxpayer's assessment as established by the municipal assessor as the finalized amount and

WHEREAS, Wis. Stat. S 70.47(8m) 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 Wis. Stat. 74.37(3), and, notwithstanding the time period under Wis. Stat. 74.37(3)(d), the taxpayer has 90 days from the notice of hearing waiver in which to commence an action under Wis. Stat. 74.37(3)(d); and

WHEREAS, the Wisconsin 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 by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the City Board of Review of the City of Black River Falls, Jackson County hereby adopts the following policy:

1. PROCEDURE:

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

- a) A timely Notice of Intent to appear at the BOR; and
- b) A timely Objection Form for Real Property Assessment (PA-1 15A).

If the owner fails to file the documents as required, no hearing will be scheduled on the objection. If the owner files the documents as required and a request from the owner or assessor is made to waive the hearing of an objection, or if the BOR considers waiving the hearing at its own discretion, the BOR shall use the following criteria to make its decision.

2. CRITERIA:

The BOR may consider any or all of the following factors when deciding whether to waive the hearing:

- a) The benefits or detriments of the BOR process
- b) The benefits or detriments of having a record for the Court review

CITY OF BLACK RIVER FALLS RESOLUTION 2023-05

- c) Avoidance of unruly, lengthy, burdensome appeals
- d) Ability to cross examine the person(s) providing the testimony
- e) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 24th day of May, 2023.

Board of Review Chairperson

Attested by

Board of Review Clerk



316 W. Washington Ave., Suite 600
Madison, WI 53703
Phone: 608-267-2380
Fax: 608-267-0645
Email: league@lwm-info.org
Website: lwm-info.org

For immediate release February 20, 2023

- Claire Silverman, 608-267-0645, csilverman@lwm-info.org
- Jerry Deschane, Exec. Director, League of Wisconsin Municipalities, 608-347-1792, jdeschane@lwm-info.org

Ding Dong the Dark Store Is Dead

In a decision representing a major victory for Wisconsin municipalities and their taxpayers, the Wisconsin Supreme Court resoundingly rejected a big box commercial retailer's attempt to demonstrate its tax assessment was "excessive" by using sales of dark and distressed properties as "reasonably comparable sales" to determine value. *Lowe's Home Centers, LLC v. City of Delavan*, 2023 WI 8. Significantly, the Court also unequivocally rejected Lowe's contention that earlier decisions, including the Court's 2008 decision involving Walgreens, should be read to say that the statutory presumption that the assessor's valuation is correct does not apply in certain situations. The Court made clear that the presumption of correctness attaches when the assessment is filed along with the assessor's affidavit. If the objector rebuts the presumption with sufficient evidence, the presumption is overcome; that does not mean, however, the assessor's valuation was not presumed to be correct at the outset.

The Court noted that the Wisconsin Property Tax Manual (WPAM) provides the following in the context of using a sales comparison approach to valuation:

- "Comparable sales refer to properties that are similar to the subject property in age, condition, use, type of construction, location, design, physical features and economic characteristics."
- Assessors should use "comparable sales exhibiting a similar highest and best use and similar placement in the commercial real estate market."
- Assessors should not use sales of vacant or distressed properties as comparable sales unless the property being assessed is similarly dark or distressed.

The Wisconsin Supreme Court, deferring to the circuit court's factual finding that the evidence presented by Lowe's was "significantly less credible than that presented by the City," agreed with the circuit court that Lowe's did not provide significant contrary evidence sufficient to overcome the presumption of correctness.

The League's Legal Counsel, Claire Silverman, said "We are very pleased with the Court's decision in this case. Large commercial retailers have engaged in concerted efforts, statewide and nationally, to challenge tax assessments using novel and aggressive theories such as the dark store theory. In Wisconsin they have misconstrued and argued for ever-more expansive readings of the Court's 2008 Walgreens decision. It's incredibly expensive to litigate these cases and owners of big box commercial properties who assert these theories unsupported by the law, like dark store, are trying to pressure local governments to reduce their tax assessments. If the municipality caves, these owners get an unfair tax break, with the difference ultimately being shouldered by home owners and other small businesses. We hope today's court decision brings an end to that practice."

The League of Wisconsin Municipalities participated as amicus in this case, with Attorney Amy Seibel filing a brief on behalf of municipal interests and participating in the oral arguments before the Wisconsin Supreme Court.

###

The League of Wisconsin Municipalities advocates for Wisconsin's cities and villages, large and small, urban and rural, speaking up for local democracy and common-sense citizen led government. Learn more at <http://www.lwminfo.org/>



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

May 15, 2023

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SENT VIA E-MAIL (city.admin@blackriverfalls.us)

Brad Chown, Clerk
City of Black River Falls
101 S 2nd Street
Black River Falls, WI 54615-1725

Dear Clerk:

Re: 1009 Commerce Drive
Parcel No. 206-2214.0000; and
1011 Commerce Drive
Parcel No. 206-2214.0045

Pursuant to Wis. Stat. § 70.47(7)(a) this letter constitutes the notice of intent to object filed on behalf of Gross Bros. Enterprises, LLC to the 2023 property tax assessments for the above-referenced properties.

Sincerely,

Don M. Millis

49459134



Facsimile Message

IMPORTANT CONFIDENTIALITY NOTICE

Documents included in this transmission from the law firm of Reinhart Boerner Van Deuren s.c. contain information that may be confidential or legally privileged. If you have received this facsimile in error, please notify us by calling **414-298-1000**.

To: **Date:** May 23, 2023

Fax Number: 1 (715) 284-1777

From: Reinhart Boerner Van Deuren

Fax Number: 414-298-8097

Subject: 2023 Board of Review

Good afternoon,

Please see the attached.

Thank you,

Erica S. Johnson (she/her/hers)

Reinhart Boerner Van Deuren s.c.
22 East Mifflin Street, Suite 700, Madison, WI 53703

O: (608) 229-2281
ejohnson@reinhartlaw.com<mailto:ejohnson@reinhartlaw.com> |
reinhartlaw.com<<https://www.reinhartlaw.com/>>

[A picture containing text, clipart Description automatically generated]

This e-mail and any attachments may contain privileged or confidential information. This e-mail is intended solely for the use of the individual or entity to which it is addressed. If you are not the intended recipient of this e-mail, you are hereby notified that any copying, distribution, dissemination or action taken in relation to the contents of this e-mail and any of its attachments is strictly prohibited and may be unlawful. If you have received this e-mail in error, please notify the sender immediately and permanently delete the original e-mail and destroy any copies or printouts of this e-mail as well as



Reinhart Boerner Van Deuren s.c.
P.O. Box 2018
Madison, WI 53701-2018

22 East Mifflin Street
Suite 700
Madison, WI 53703

Telephone: 608-229-2200
Facsimile: 608-229-2100
reinhartlaw.com

May 23, 2023

Don M. Millis
Direct Dial: 608-229-2234
dmillis@reinhartlaw.com

SENT VIA E-MAIL (brad.chown@blackriverfalls.us)
AND FEDEX

Brad Chown, Clerk
City of Black River Falls
101 S. 2nd Street
Black River Falls, WI 54615-1725

Dear Mr. Chown:

Re: 1009 Commerce Drive
Parcel No. 206-2214.0000; and
1011 Commerce Drive,
Parcel No. 206-2214.0045

Enclosed please find Objection forms for Real Property Assessment and Requests for Waiver from the Board of Review Hearing to the 2023 property tax assessment for the above-referenced properties. We request that you waive the hearing on the objections. However, should the Board of Review decide to hold a hearing on this matter, please provide me with 48 hours' notice of the time, date and place of the Board of Review hearing.

Thank you for your attention to this matter, please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Don M. Millis", written in a cursive style.

Don M. Millis

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 [Guide for 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) Gross Bros. Enterprises, LLC			Agent name (if applicable) Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell and Olivia Schwartz		
Owner mailing address PO Box 109			Agent mailing address 22 E. Mifflin Street, Suite 700		
City Neillsville	State WI	Zip 54556-0109	City Madison	State WI	Zip 53703
Owner phone () - -		Email	Owner phone (608) 229 - 2200		Email dmillis@reinhartlaw.com
Section 2: Assessment Information and Opinion of Value					
Property address 1009 Commerce Drive			Legal description or parcel no. (on changed assessment notice)		
City Black River Falls	State WI	Zip	206-2214.0000		
Assessment shown on notice - Total \$2,847,500			Your opinion of assessed value - Total \$2,270,000		

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) Assessed value exceeds FMV and is not uniform with the other assessments in the City.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Appraisal Report previously provided to the City.
--	--

Section 4: Other Property Information

- A. Within the last 10 years, did you acquire the property? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)
- B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe _____
 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)
- C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - to -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____
- D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 02 - 27 - 2023 Value \$2,270,000 Purpose of appraisal Property tax challenge.
(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): n/a
 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 30 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 5 - 23 - 2023
--	---

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 [Guide for 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) Gross Bros. Enterprises, LLC				Agent name (if applicable) Reinhart Boerner Van Deuren s.c., including but not limited to, Don Millis, Sara Rapkin, Shawn Lovell and Olivia Schwartz			
Owner mailing address PO Box 109				Agent mailing address 22 E. Mifflin Street, Suite 700			
City Neillsville	State WI	Zip 54556-0109	City Madison	State WI	Zip 53703		
Owner phone () -		Email		Owner phone (608) 229 - 2200		Email dmillis@reinhartlaw.com	
Section 2: Assessment Information and Opinion of Value							
Property address 1011 Commerce Drive				Legal description or parcel no. (on changed assessment notice)			
City Black River Falls	State WI	Zip	206-2214.0045				
Assessment shown on notice - Total \$2,353,000				Your opinion of assessed value - Total \$2,210,000			

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) Assessed value exceeds FMV and is not uniform with the other assessments in the City.	Basis for your opinion of assessed value: (Attach additional sheets if needed) Appraisal Report previously provided to the City.

Section 4: Other Property Information	
<p>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 - - - - (mm-dd-yyyy) <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance</p> <p>B. Within the last 10 years, did you change this property (ex: remodel, addition)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, describe _____ Date of changes - - - - (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>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) - - - - (mm-dd-yyyy) to - - - - (mm-dd-yyyy) Asking price \$ _____ List all offers received _____</p> <p>D. Within the last five years, was this property appraised? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, provide: Date 02 - 27 - 2023 Value \$2,210,000 Purpose of appraisal Property tax challenge. If this property had more than one appraisal, provide the requested information for each appraisal.</p>	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): <u>n/a</u> 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>30</u> minutes.	

Property owner or Agent signature 	Date (mm-dd-yyyy) 5 - 23 - 2023
---------------------------------------	---

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 Gross Brothers Enterprises, LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Jackson
Mailing address P.O. Box 109			Street address of property 1009 & 1011 Commerce Dr.		
City Neillsville	State WI	Zip 54456-0109	City Black River Falls	State WI	Zip
Parcel number 206-2214.0000 & 206-0014.0045		Phone () -	Email		Fax () -

Section 2: Authorized Agent Information

Name / title Don Millis, Sara Rapkin, Shawn Lovell and Karla Nettleton			Company name Reinhart Boerner Van Deuren s.c.		
Mailing address 22 Eas: Mifflin Street, Suite 700			Phone 608-229-2200	Fax 608-229-2100	
City Madison	State WI	Zip 53703	Email dmillis@reinhartlaw.com		

Section 3: Agent Authorization

<p>Agent Authorized for: (check all that apply)</p> <p><input type="checkbox"/> Manufacturing property assessment appeals (BOA)</p> <p><input type="checkbox"/> Access to manufacturing assessment system (MAS)</p> <p><input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals</p> <p><input checked="" type="checkbox"/> Municipal Board of Review</p> <p><input type="checkbox"/> Other _____</p>	<p>Enter Tax Years of Authorization</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>2022 and subsequent years until revoked in writing.</p>
<p>Authorization expires: _____ (unless rescinded in writing prior to expiration)</p> <p style="text-align: center;"><small>(mm - dd - yyyy)</small></p>	
<p>Send notices and other written communications to: (check one or both) <input checked="" type="checkbox"/> Authorized Agent <input checked="" type="checkbox"/> Property Owner</p>	

Section 4: Agreement/Acceptance

I understand, agree and accept:

- The assessor's office may divulge to the agent 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, but this grant of authority and permission does not cure or waive any defect in the subpoena or the manner in which it was served
- Signing this document does not relieve me of personal responsibility for timely reporting changed to my property and paying taxes, -- or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxes 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.

Section 5: Owner Grants Authorization

Owner Sign Here	Owner name (please print) Wayne Gross	Date (mm-dd-yyyy) 3-10-2022
	Owner signature <i>Wayne Gross</i>	
	Company or title President	

Gimbel · Reilly · Guerin · Brown

LLP

Writer's Direct E-mail
acriction@grgblaw.com

May 19, 2023

Via E-mail (city.admin@blackriverfalls.us) and Federal Express

A. Brad Chown, City Administrator/Clerk/Treasurer
City of Black River Falls
101 South Second Street
Black River Falls, WI 54615

Re: 2023 Request for Waiver of Board of Review (BOR) Hearing
Property Owner: Wal-Mart Real Estate Business Trust
Property Address: 611 State Hwy 54, Black River Falls, WI 54615
Parcel Number: 206-2210.0000

Dear Mr. Chown,

Enclosed please find an Agent Authorization signed by our client, Wal-Mart Real Estate Business Trust, 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,



Amy Crichton
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 <input type="checkbox"/> County		
Mailing address PO Box 8050			Enter municipality → Black River Falls Jackson		
Street address of property 611 State Highway 54					
City Bentonville	State AR	Zip 72712	City Black River Falls	State WI	Zip 54615
Parcel number 206-2210.0000	Phone (479) 204 - 3835	Email brandon.caplena@walmart.com		Fax () -	

Section 2: Authorized Agent Information

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

Section 3: Agent Authorization

Agent Authorized for: (check all that apply)		Enter Tax Years of Authorization	
<input checked="" type="checkbox"/> Manufacturing property assessment appeals (BOA)		2018, 2019, 2020, 2021, 2022, 2023	
<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 _____			
Authorization expires: <u>12-31-2023</u> <small>(mm-dd-yyyy)</small>		(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:

- 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

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) 5-19-2023

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 611 East State Highway 54		Legal description or parcel no. (on changed assessment notice) 206-2210.0000	
City Black River Falls	State WI	Zip 54615	
Assessment shown on notice - Total \$9,854,500		Your opinion of assessed value - Total \$5,650,000	

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? Yes No
 If Yes, provide acquisition price \$ _____ Date - - Purchase Trade Gift Inheritance
(mm-dd-yyyy)

B. Within the last 10 years, did you change this property (ex: remodel, addition)? Yes No
 If Yes, describe Remodeling
 Date of changes 8-27-2014 Cost of changes \$ 58,758 Does this cost include the value of all labor (including your own)? Yes No
(mm-dd-yyyy)

C. Within the last five years, was this property listed/offered for sale? Yes No
 If Yes, how long was the property listed (provide dates) - - to - -
(mm-dd-yyyy) (mm-dd-yyyy)
 Asking price \$ _____ List all offers received _____

D. Within the last five years, was this property appraised? Yes No
 If Yes, provide: Date 5-23-2022 Value \$5,650,000 Purpose of appraisal Retrospective Market Valuation
(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 15 minutes.

Property owner or Agent signature 	Date (mm-dd-yyyy) 05-19-2023
---------------------------------------	---------------------------------

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)."

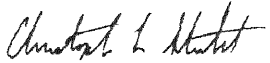
NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

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

Municipality City of Black River Falls	County Jackson
Requestor's name Wal-Mart Real Estate Business Trust	Agent name (if applicable)* Gimbel, Reilly, Guerin & Brown LLP
Requestor's mailing address P.O. Box 8050, Bentonville, AR 72712	Agent's mailing address 330 E. Kilbourn Avenue, Suite 1170 Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3835	Agent's telephone number (414) 271 - 1440
<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.caplena@walmart.com	Agent's email address cstrohbehn@grgblaw.com / rkarnes@grgblaw.com

Property address 611 State Highway 54, Black River Falls, WI 54615	
Legal description or parcel number 206-2210.0000	
Taxpayer's assessment as established by assessor – Value as determined due to waiving of BOR hearing \$ 9,854,500	
Property owner's opinion of value \$ 5,650,000	
Basis for request To take matter directly to Circuit Court as the 2021 and 2022 matters are currently in litigation	
Date Notice of Intent to Appear at BOR was given 05-19 - 2023	Date Objection Form was completed and submitted 05-19-2023

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 <p style="text-align: center;">City of Black River Falls</p>	County <p style="text-align: center;">Jackson</p>
Property owner's name <p style="text-align: center;">Wal-Mart Real Estate Business Trust</p>	Agent name (if applicable) <p style="text-align: center;">Gimbel, Reilly, Guerin & Brown LLP</p>
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.)

1. Property address 611 State Highway 54, Black River Falls, WI 54615
2. Legal description or parcel number from the current assessment roll 206-2210.0000
3. Total Property Assessment \$9,854,500
4. 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 the 2021 and 2022 matters are currently 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 <p style="text-align: center;">05-19-2023</p>
---	---

For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date

ADDENDUM

LIST OF ADDITIONAL AUTHORIZED AGENTS

<u>Name</u>	<u>Title</u>	<u>Company Name</u>	<u>Mailing Address</u>	<u>Email</u>	<u>Phone</u>
Christopher L. Strohhahn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	cstrohhahn@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
Samantha B. Bailey	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	sbailey@grgblaw.com	414-271-1440
Zachary T. Wroblewski	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	zwroblewski@grgblaw.com	414-271-1440
Adam J. Schleis	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	aschleis@grgblaw.com	414-271-1440
Erin Strohhahn	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	estrohhahn@grgblaw.com	414-224-8666
Jaclyn C. Kallie	Attorney	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	jkallie@grgblaw.com	414-271-1440
Amy Crichton	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	acrichton@grgblaw.com	414-271-1440
Caroline Tietjens	Paralegal	Gimbel, Reilly, Guerin & Brown	330 E. Kilbourn Ave., Suite 1170, Milwaukee, WI 53202	ctietjens@grgblaw.com	414-224-8659
Bob Wentzel	Consultant	Alliance Property Consultants, Inc.	11985 Technology Drive, Suite 260, Eden, MN 55344	bobwentzel@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