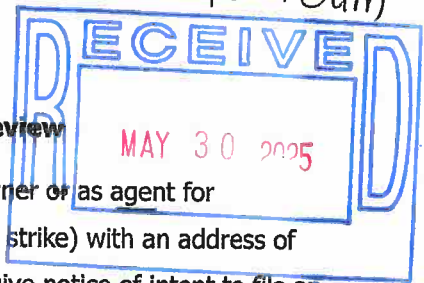


CITY OF WAUKESHA
2025 ASSESSMENT YEAR

10:18am



Notice of Intent to File Objection with Board of Review

I, Jessica Mallinus (insert name) as the property owner or as agent for
Gary Higbee Jr (insert property owner's name or strike) with an address of
1230 The Strand hereby give notice of intent to file an
objection on the assessment for the following property: 1230 The Strand
(insert address of subject property) with the parcel or tax ID number WAKC 1003.006.000 for the ~~2016~~ 2025
Assessment Year in the City of Waukesha.

Contact Information: Phone Number Jessica Mallinus ^{email} Fax Number _____
jmallinus2025@gmail.com

THIS NOTICE OF INTENT IS BEING FILED: (please mark one)

- ☒ At least 48 hours before the Board's first scheduled meeting
☐ During the first two hours of the Board's first scheduled meeting (please complete Section A)
☐ Up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days (please complete Section B)

FILING OF THIS FORM DOES NOT RELIEVE THE OBJECTOR OF THE REQUIREMENT OF TIMELY FILING A FULLY COMPLETED WRITTEN OBJECTION ON THE PROPER FORM WITH THE CLERK OF THE BOARD OF REVIEW.

Jessica Mallinus (signed) If WRITTEN Received by: _____
5-30-2025 (date) Check here if ORAL ____ On (date): _____

Section A: The Board of Review shall grant a waiver of the 48-hour notice of an intent to file a written or oral objection if a property owner who does not meet the notice requirement appears before the Board during the first two hours of the meeting, SHOWS GOOD CAUSE FOR FAILURE TO MEET THE 48-HOUR NOTICE REQUIREMENT AND FILES A WRITTEN OBJECTION. My good cause is as follows:

Section B: The Board of Review may waive all notice requirements and hear the objection even if property owner fails to provide written or oral notice of an intent to object 48 hours before the first scheduled meeting, and fails to request a waiver of the notice requirement during the first two hours of the meeting, if the property owner appears before the Board at any time up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days, and FILES A WRITTEN OBJECTION AND PROVIDES EVIDENCE OF EXTRAORDINARY CIRCUMSTANCES. Proof of my extraordinary circumstances is as follows:

A WRITTEN OBJECTION ON THE PROPER FORM MUST BE PROPERLY FILED WITH THE CLERK OF THE BOARD OF REVIEW NO LATER THAN WEDNESDAY JUNE 4, 2025 AT 9:00AM.

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 [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) HIGBEE DEVELOPMENT LLC				Agent name (if applicable) JESSICA MALLINUS			
Owner mailing address 1230 THE STRAND				Agent mailing address 1909 RAMONA RD			
City WAUKESHA		State WI	Zip 53186	City WAUKESHA		State WI	Zip 53186
Owner phone (262) 542- 5111		Email alienautorepair@sbcglobal.net		Owner phone (262) 844- 9535		Email JMALLINUS2025@GMAIL.COM	
Section 2: Assessment Information and Opinion of Value							
Property address 1230 THE STRAND				Legal description or parcel no. (on changed assessment notice) LOTS 7 & 8 BLK 2 COLBY SUB PT SW1/4 SEC 35 T7N R19E DOC NO 3858730 & DOC NO 4184406			
City WAUKESHA		State WI	Zip 53186				
Assessment shown on notice - Total \$ 256,100				Your opinion of assessed value - Total \$ 160,000			

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) My 2025 assessment increased from \$172,200 to \$256,100—a nearly 50% overall jump, including an 81% increase in improvement value. This occurred despite no structural changes, renovations, or upgrades to the property. (see attached)	Basis for your opinion of assessed value: (Attach additional sheets if needed) I estimate the market value of my property to be approximately \$145,000-\$160,000, based on comparison with nearby commercial auto repair properties in Waukesha. See attached sheet!

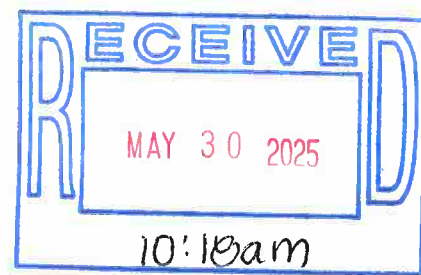
Section 4: Other Property Information

- 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 - - Value _____ Purpose of appraisal _____
(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 <i>Gary & High</i>	Date (mm-dd-yyyy) 5 - 30 - 2025
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Continued PA-115A (Section 3)

Reason for Objection:

My 2025 assessment increased from \$172,200 to \$256,100—a nearly 50% overall jump, including an 81% increase in improvement value. This occurred despite no structural changes, renovations, or upgrades to the property. In fact, the building continues to age and shows signs of deferred maintenance. The increase in assessed value is inconsistent with the property's actual condition and current market behavior for similar commercial properties.

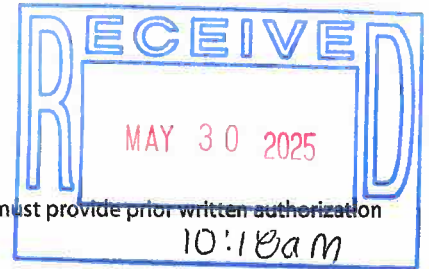
Basis for My Estimate of Value:

I estimate the fair market value of my property to be approximately \$160,000, based on comparative analysis of similar commercial auto repair properties in Waukesha:

- 1101 Niagara St (0.68 acres) is more than three times the size of my lot and is valued at \$274,000.
- 822 W St Paul Ave, with a larger footprint and a recent sale in June 2024 for \$300,000, is assessed at only \$152,000.
- My property, by contrast, is smaller, older, and in need of maintenance. The increase in improvement value—from \$103,500 in 2024 to \$187,400 in 2025—is not supported by any physical or market changes.

These comparisons and the property's condition support a market value substantially lower than the current assessment.

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 HIGBEE DEVELOPMENT LLC			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input checked="" type="checkbox"/> City		County Waukesha
Mailing address 1230 THE STRAND			Street address of property 1230 THE STRAND		
City WAUKESHA	State WI	Zip 53186	City WAUKESHA	State WI	Zip 53186
Parcel number 1003.006.000	Phone (262) 542 - 5111	Email ALIENAUTOREPAIR@SBCGLOBAL.NET		Fax () -	

Section 2: Authorized Agent Information

Name / title JESSICA MALLINUS			Company name		
Mailing address 1909 RAMONA RD			Phone (262) 844 - 9535	Fax () -	
City WAUKESHA	State WI	Zip 53186	Email JMALLINUS2025@GMAIL.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)		<u>2024-2025</u>	
<input type="checkbox"/> Wisconsin Department of Revenue 70.85 appeals			
<input checked="" type="checkbox"/> Municipal Board of Review		<u>2024-2025</u>	
<input type="checkbox"/> Other _____			
Authorization expires: <u>12 - 31 - 2025</u> (mm - dd - yyyy)		(unless rescinded in writing prior to expiration)	
Send notices and other written communications to: (check one or both) <input 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	

Section 5: Owner Grants Authorization

Owner Sign Here ▶	Owner name (please print) Gary Higbee Jr	
	Owner signature Gary Higbee Jr	
	Company or title HIGBEE DEVELOPMENT LLC	Date (mm-dd-yyyy) 05-30-2025