



City of Waukesha

City Hall,
201 Delafield Street
Waukesha, WI 53188

Meeting Minutes - Draft

Board of Review

Thursday, May 26, 2022

9:30 AM

Council Chambers, City Hall

1. Roll Call

Present 3 - D'Angelo, Smith, and Miller

Absent 2 - Wilke, and Martin

2. Confirmation of appropriate Board of Review and Open Meeting notices.

3. Select Chairperson and Vice Chairperson for Board of Review.

A motion was made by Miller, seconded by D'Angelo, to approve the selection of Sarah Smith as Chairperson for Board of Review. The motion carried by the following vote:

Aye: Miller, Smith, D'Angelo

A motion was made by Smith, seconded by Miller, to approve the selection of D'Angelo as Vice Chairperson for Board of Review. The motion carried by the following vote:

Aye: Miller, Smith, D'Angelo

4. Verify that a member has met the mandatory training requirements.

Board Members Leonard Miller, Christine D'Angelo, Sarah Smith and Sarah Wilke met the training requirements.

5. Verify that the City has an ordinance for the confidentiality of income and expense information provided to the Assessor under sec. 70.47(7)(af), Wis. Stats.

City ordinance 70.47(7)(af) meets the requirement for Confidentiality of Information

6. Review new laws.

7. Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony.

[ID#22-4196](#) Sworn Telephone Testimony Policy

Attachments: [Procedure for Sworn Telephone or Sworn Written Testimony Requests.docx](#)

A motion was made by D'Angelo, seconded by Miller, to approve adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

8. Adoption of policy regarding the procedure for waiver of Board of Review hearing requests.

[ID#22-4200](#) Waiver Policy

Attachments: [Procedure for Waiver of Board of Review Hearing Requests.docx](#)

A motion was made by Smith, seconded by Miller, to approve adoption of the policy regarding the procedure for waiver of Board of Review hearing requests. The motion is carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

9. Receipt of the Assessment Roll by the Clerk from the Assessor and sworn statements.

Report submitted by Assessor electronically and on file with the Clerk.

10. Review the Assessment Roll and Perform Statutory Duties:

2022 was a maintenance year, the only properties that were changed were properties that had permits issued or any information from a sales verification, stating that the City records were incorrect. 697 Real Estate and 1812 Personal Property notices were sent out on April 29, 2022. Open book period was held from May 2, 2022 through May 13, 2022, during that period 56 open book requests were filed and of those 56, 51 had changes made. All changes are present on the Assessment Roll. 11 Corrections and 33 omissions were made from the previous year. All changes are present on the Assessment Roll. There were no double assessed properties to verify. All corrections, omissions, and open book changes are complete and present on the Roll for both Real Estate and Personal Property.

A. Examine the Roll

B. Correct description or calculation errors

C. Add omitted properties

D. Eliminate double assessed properties

11. Discussion / Action - Certify all corrections of error under state law (sec. 70.43, Wis. Stats.).

12. Discussion / Action - Verify with the Assessor that open book changes are included in the assessment roll

13. Allow taxpayers to examine assessment data.

14. During the first two hours, Consideration of:

A. Waivers of the required 48 hour notice of intent to file an objection when there is good cause

None filed.

B. Request for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

A motion was made by Leonard Miller, seconded by Sarah Smith, to approve Request for waiver of the Board of Review hearing filed on behalf of Woodman's Food Market, for the property at 1600 Main St., Parcel #1007043. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

B. Request for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

A motion was made by Christine D'Angelo, seconded by Leonard Miller, to approve Request for waiver of the Board of Review hearing filed on behalf of Woodman's Food Market for the property at 1620 Main St., Parcel #1007046. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

B. Request for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

A motion was made by Smith, seconded by D'Angelo, to approve request for waiver of the Board of Review hearing filed on behalf of Menard Inc. for the property at 2315 Bluemound Rd., Parcel #1127019. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

B. Request for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

A motion was made by Smith, seconded by D'Angelo, to approve request for waiver of the Board of Review hearing filed on behalf of Home Depot, USA for the property at 2320 W Bluemound Rd., Parcel #1127018. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

B. Request for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

A motion was made by Smith, seconded by D'Angelo, to approve request for

waiver of the Board of Review hearing filed on behalf of Wal-Mart Real Estate Business Trust for the property at 2000 South West Avenue, Parcel #1353424. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

B. Request for waiver of the Board of Review hearing allowing the property owner an appeal directly to the Circuit Court

A motion was made by Smith, seconded by D'Angelo, to approve request for waiver of the Board of Review hearing filed on behalf of Froedert Health Inc. for property at 9200 W. Wisconsin Avenue, Parcel #0944002. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

C. Requests to testify by telephone or submit sworn written statement

No requests.

E. Act on any other legally allowed / required Board of Review matters

RE: Urban Air, Personal Property #1128001. A motion was made by D'Angelo, seconded by Smith, to approve the question of exemption will not be heard - waive hearing and direct the Clerk to send the notice that the hearing was waived and that the taxpayer should follow the appropriate appeal. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

D. Subpoena requests

Subpoena requests for SPE and LRG.

15. Consider / act on scheduling additional Board of Review date(s)

The next Board of Review meeting is scheduled for June 27, 2022 at 9:30 am.

E. Act on any other legally allowed / required Board of Review matters

SPE Waukesha Property LLC, located at 1810 Kensington Dr., Parcel #1330999

A motion was made by D'Angelo, seconded by Miller, to approve Issuance of Subpoenas by June 3rd and compliance by June 20th and direct the Clerk to convey the information to the taxpayers with adjournment to 6/27 at 9:30 am. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

E. Act on any other legally allowed / required Board of Review matters

LRG LLC, property located at 1901 E. Moreland Blvd., Parcel #1005241

Meeting went into Recess

Meeting Reconvened

A motion was made by D'Angelo, seconded by Smith, to approve Issuance of Subpoenas by June 3rd and compliance by June 20th and direct the Clerk to convey the information to the taxpayers with adjournment to 6/27 at 9:30 am.

The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

16. Review Notices of Intent to File Objection

None filed.

17. Proceed to hear OBJECTIONS, if any, and if proper notice / waivers given unless scheduled for another date

The parties were sworn. The Board of Review Chair outlined the hearing procedures. Homeowner Hakim Tensaout presented testimony. Joseph Knuese, Real Estate Property Appraiser, for the City of Waukesha provided testimony. Documents from Homeowner are on file with the Clerk. The Board went into deliberation and reached a decision. Notice of Board of Review Determination given to Property Owner with Appeal Information.

A motion was made by Sarah Smith, seconded by Christine D'Angelo, to sustain the assessment in the amount of \$189,100. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

17. Proceed to hear OBJECTIONS, if any, and if proper notice / waivers given unless scheduled for another date

Roaring Fork LLC, d.b.a. Qdoba, Parcel #161410, did not submit within 48 hours and did not appear to ask them to file a waiver to Circuit Court to request unlawful tax. Assessment sustained.

A motion was made by Sarah Smith, seconded by Leonard Miller, to sustain the assessment in the amount of \$115,900. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

17. Proceed to hear OBJECTIONS, if any, and if proper notice / waivers given unless scheduled for another date

Rehabilitation Hospital of Wisconsin LLC, Parcel #172330, did not submit within 48 hours and did not appear and ask them to file a waiver to Circuit Court to request unlawful tax. Assessment sustained.

A motion was made by Sarah Smith, seconded by Christine D'Angelo, to sustain the assessment in the amount of \$599,015. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

18. Adjournment

The Board of Review Meeting adjourned to June 27, 2022 at 9:30 a.m. on SPE Waukesha Property LLC and LRG LLC.

A motion was made by Sarah Smith, seconded by Leonard Miller, to adjourn. The motion carried by the following vote:

Aye: 3 - D'Angelo, Smith and Miller

Absent: 2 - Wilke and Martin

"A majority of the Council members may be in attendance"

NOTICE: Any person who has a qualifying disability under the Americans with Disabilities Act that requires that the meeting be accessible or that materials at the meeting be in an accessible format, please contact the Public Works department, 48 hours prior to the meeting at 524-3600 or by the Wisconsin Telecommunications Relay System so that arrangements may be made to accommodate the request.