



---

MINUTES OF THE BOARD OF REVIEW MEETING HELD AT THE GREENFIELD CITY HALL ON THURSDAY, JUNE 20, 2024

1. The meeting was called to order by Chairperson Michael Braswell at 5:07 p.m.

ROLL CALL:	Michael Braswell	Present
	Donald Reid	Present
	John Graber	Present
	Jarret McFarland	Present
	Amanda O'Day	Present

ALSO PRESENT:	Jennifer Goergen	City Clerk
	Perry Nell	Commercial Assessor, Catalis
	Les Ahrens	Assessor, Catalis
	Christopher Geary*	City Attorney
	Sue Taylor	Court Reporter

2. Selection of a chairperson

It was moved by Donald Reid, seconded by John Graber to nominate Michael Braswell as Chairperson of the Board of Review. On a roll call vote, motion carried unanimously.

3. Selection of a vice-chairperson

It was moved by Donald Reid, seconded by Michael Braswell to nominate John Graber as Vice Chairperson of the Board of Review. On a roll call vote, motion carried unanimously.

4. Verify compliance with mandatory training requirements per Wis. Stat. § 70.46 (4)

Jennifer Goergen, City Clerk, reported the board is in compliance and the PA-107 form was filed with the Department of Revenue on May 14, 2024.

5. Verify adoption of ordinance for the confidentiality of income and expense information provided to the assessor per Wis. Stats. 70.47(7) (af)

Clerk Goergen stated that the City of Greenfield adopted Ordinance No. 2599 on October 16, 2007.

6. Receive and examine assessment roll, certify corrections, verify with the assessor that open book changes are included in the assessment roll

Perry Nell, City Assessor, said that Clerk Goergen has received the final 2024 assessment roll, and there are no 70.44 omissions and 7043 corrections tonight. He has prepared the assessor's affidavit, dated June 20, 2024. He has signed it and will have Clerk Goergen sign it. It will stay with the 2024 final assessment roll. The overall level of assessment is 90 percent.

Chairperson Braswell went to agenda item 8.

7. Discussion and decision about waiving the 48-hour notice of intent for objections filed with good cause

Clerk Goergen reported that there weren't any that were emailed or walked in.

Chairperson Braswell went to agenda item 13.

8. Discussion and decision regarding requests for waivers of Board of Review hearing, allowing the property owner an appeal directly to circuit court

Clerk Goergen stated that Festival Foods, 4777 S. 27<sup>th</sup> Street, and Wal-Mart, 10600 W. Layton Avenue, have filed requests for waivers.

Christopher Geary, City Attorney, said that the assessor is represented by counsel, and she is not present tonight. She requests that the Board issue the subpoenas. Mr. Nell doesn't know the timeframe, but they have reached out to Atty. Seibel, and they haven't had a response. Atty. Geary stated that it's up to the Board on how to proceed and gave them options. Chairperson Braswell stated that historically, they have requested subpoenas.

It was moved by John Graber, seconded by Donald Reid for the Board of Review to authorize issuance of subpoenas for Festival Foods, 4777 S. 27<sup>th</sup> Street, Tax Key Number: 622-9988-016, and Wal-Mart, 10600 W. Layton Avenue, Tax Key Number: 608-9995-010. On a roll call vote, motion carried unanimously.

9. Discussion and decision regarding requests to testify by telephone or submit written statement

Clerk Goergen stated that there was a request to testify by telephone if the waiver was not approved by Wal-Mart Real Estate Trust, 10600 W. Layton Avenue.

Chairperson Braswell stated that it will be tabled to the next agenda.

10. Hear written objections properly filed with the City Clerk regarding property assessments

Clerk Goergen introduced the case for E & K Land LLC, 8775-8935 W. Sura Lane, Greenfield, WI 53228, property is at 84 South location or the MOD Pizza location, Steve Traudt, Agent, Tax Key #: 606-0053-010, classified as commercial. The 2024 value in the assessment roll is: Land, \$1,870,200; Improvements, \$7,481,300; Total Assessment, \$9,351,500. The following were sworn under oath: Steve Traudt, PO Box 395, Pewaukee, WI 53072; Perry Nell and Les Ahrens with Catalis.

Atty. Geary set forth the hearing procedures, and the hearing proceeded. Mr. Traudt asked if the assessor could go first, and Atty. Geary stated that as the objector, Mr. Traudt needs to go first. Chairperson Braswell said that the burden of proof is on the objector and not on the City Assessor. Mr. Nell presented the objection submitted by the property owner's agent to the Board and said that the form has not been filled out correctly regarding if a recent sale has taken place. With the recent sale, there would have been a recent appraisal available. Because the form is completed incorrectly, it could be dismissed. In addition, the letter of authorization from the property owner is not on a prescribed Department of Revenue form as required. Mr. Traudt gave his rebuttal to the authorization form. Atty. Geary summarized that Mr. Nell is requesting the case be dismissed. Mr. Traudt started his testimony. Mr. Nell objected to his testimony until the Board makes a decision as to the incorrectly completed form and lack of state-prescribed agent form. Discussion ensued.

It was moved by John Graber, seconded by Amanda O'Day to dismiss the objection for a failure to properly complete. On a roll call vote, motion carried unanimously.

11. Create a new hearing schedule for written objections filed but not heard

There was a discussion on how long Atty. Seibel allows once subpoenas are issued. There was a discussion about the next meeting date. Clerk Goergen stated that the next Board of Review meeting will be Thursday, July 25, 2024 at 5 p.m.

12. Other matters properly before the Board

Atty. Geary spoke about the procedures and the timeline.

Mr. Ahrens spoke about the yearend report, the final net new construction, 2023 WI Act 12, and PA-155, which has been filed with the Department of Revenue.

Discussion ensued regarding revaluations.

Motion by John Graber, seconded by Michael Braswell to go into recess at 5:45 p.m.

The Board of Review had a recess [go off the record] at 5:45 p.m.

The Board of Review resumed session [came back on record] at 7:07 p.m.

\*Atty. Geary left at 6:28 p.m.

Chairperson Braswell went to agenda item 7.

### 13. Adjournment

It was moved by Michael Braswell, seconded by Don Reid, to adjourn at 7:08 p.m. until Thursday, July 25, 2024, at 5:00 p.m. On a roll call vote, the motion carried unanimously.

Jennifer Goergen, City Clerk

Minutes transcribed by Trina Kaminski, Administrative Assistant  
Distributed: June 27, 2024