



11333 N. Cedarburg Road  
Mequon, WI 53092  
Phone: 262-236-2914  
Fax: 262-242-9655

[www.ci.mequon.wi.us](http://www.ci.mequon.wi.us)

Office of the City Clerk

**BOARD OF REVIEW**  
**Friday, September 10, 2021 - 8:00 AM**  
**Christine Nuernberg Hall**

**Amended Agenda**

- 1) Call to Order, Roll Call
- 2) Approve meeting minutes of April 27, 2021
- 3) Report of Board Member Certification/Training
- 4) Assessor's Year in Review Report
- 5) Accept Assessor Affidavit
  - a. Hear Assessor report on Open Book results/status
- 6) Hear and receive personal property assessment adjustments/corrections, if needed
- 7) Approve 2020 assessment roll corrections
- 8) Members verify review of and acceptance of 2021 assessment roll
- 9) Hear/Take action on any requests for telephone/written testimony
- 10) Hear/Take action on any requests for waivers to Circuit Court
- 11) Hear/Take action on any requests for waiver of 48-hour requirement
- 12) Hear and/or schedule property assessment objections
- 13) Schedule any further hearings
- 14) Approve meeting minutes of September 10, 2021 (if ready)
- 15) Adjourn, *may be final adjournment unless additional dates are needed for additional cases*

*Dated: September 8, 2021*

*/s/ Scott Franklin, Chairman*

.....  
Notice is hereby given that a quorum of other governmental bodies may be present at this meeting to present, discuss and/or gather information about a subject over which they have decision-making responsibility, although they will not take formal action thereto at this meeting. Persons with disabilities requiring accommodations for attendance at this meeting should contact the City Clerk's Office at 262-236-2914, twenty-four (24) hours in advance of the meeting.

Any questions regarding this agenda may be directed to the Office of the City Clerk at 262-236-2914, Monday through Friday, 8:00 AM – 4:30 PM.



**draft**

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Office of the City Clerk

**BOARD OF REVIEW  
Tuesday, April 27, 2021  
8:00 AM  
Virtual Meeting**

**Minutes**

1) Call to Order and Roll Call

**Present:**

- Chair Scott Franklin
- Vice Chair Maureen Baumann
- Board Member Steven Bersell
- Board Member Warner Jackson
- Board Member Daniel Lucht
- Board Member Carol Zolot
- Board Member Donald Chudnow -- **Absent**

Also present: City Clerk Carline Fochs, Deputy Clerk Janet Meyer, Deputy Clerk Kathy Andrykowski, City Assessor Mike Grotz, and Assessment Technician Carolyn Vogel.

2) Election of Chairman and Vice Chairman

Motion to appoint Scott Franklin as Chairman.

**RESULT:**                    **Approved by Roll Call Vote [Unanimous]**  
**MOVED BY:**             Board Member Lucht  
**SECONDED BY:**        Board Member Bersell

|                     |                                   |
|---------------------|-----------------------------------|
| <b>AYES:</b>        | Franklin, Bersell, Jackson, Lucht |
| <b>NOT PRESENT:</b> | Baumann                           |

Motion to appoint Maureen Baumann as Vice Chairman.

**RESULT:**                    **Approved by Roll Call Vote [Unanimous]**  
**MOVED BY:**             Chairman Franklin  
**SECONDED BY:**        Board Member Bersell

Attachment: 04-27-21\_Draft Minutes (6547 : Board of Review meeting minutes of April 27, 2021)

**AYES:** Franklin, Baumann, Bersell, Jackson, Lucht

3) Assessment Update by Assessor Grota

Assessor Grota stated that the annual assessment is in process. Reconciliation will follow. The goal is to attain a level of assessment at or near 100% and put fairness and equity back in the system. The market has changed since the last revaluation in 2009. The market is trending upwards and turnout for Open Book and Board of Review is expected to be lower than during the last revaluation. The annual assessment and revaluation is expected to be finalized in June 2021. Assessment notices will be mailed to homeowners around July 1st, with an explanation of the process.

4) Adjourn to September 16, 2021, 8:00 AM.

Motion to adjourn at 8:16 AM.

**RESULT:** Approved by Voice Acclamation [Unanimous]  
**MOVED BY:** Board Member Jackson  
**SECONDED BY:** Board Member Bersell

**AYES:** Franklin, Bersell, Jackson, Lucht, Baumann

Respectfully Submitted,  
*Kathy Andrykowski*  
*Deputy Clerk*



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**Office of City Clerk**

**TO: Board of Review**  
**FROM: Caroline Fochs, City Clerk**  
**DATE: September 8, 2021**  
**SUBJECT: Board of Review Training**

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**Background**

The State of Wisconsin requires that one Board member receives training every two years. Prior to holding the first two-hour meeting, the Clerk must provide an affidavit of training to the State. Looking ahead, new Legislation was adopted that amends the Board of Review member training requirement, starting in 2022. As of January 1, 2022, one Board of Review member must attend training every year.

**Analysis**

The City of Mequon has a tradition of providing training to *all* of its members. Again in 2021, all members of the Board of Review received virtual training during the months of April and May. The attached affidavit was submitted to the State of Wisconsin Department of Revenue in a timely fashion.

Attachments:  
Training Affidavit (PDF)



# 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 OZAUKEE

Co-muni code 45255

I, Caroline Fochs, the clerk for the CITY OF MEQUON,

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 within two years of the BOR's first meeting. (sec. 70.46 (4), Wis. Stats.)

### BOR member(s) and attendance date:

|                        |                   |
|------------------------|-------------------|
| <u>SCOTT FRANKLIN</u>  | <u>04/26/2021</u> |
| Name                   | Date              |
| <u>MAUREEN BAUMANN</u> | <u>04/26/2021</u> |
| Name                   | Date              |
| <u>DONALD CHUDNOW</u>  | <u>04/26/2021</u> |
| Name                   | Date              |
| <u>DANIEL LUCHT</u>    | <u>04/22/2021</u> |
| Name                   | Date              |
| <u>STEVE BERSELL</u>   | <u>05/04/2021</u> |
| Name                   | Date              |
| <u>WARNER JACKSON</u>  | <u>05/04/2021</u> |
| Name                   | Date              |
| <u>CAROL ZOLOT</u>     | <u>04/27/2021</u> |
| Name                   | Date              |

05-18-2021 01:39 PM

Date electronically filed

cfochs@ci.mequon.wi.us

Clerk email

Attachment: Training Affidavit (6546 : Training)



# Board of Review Member Training Affidavit

## Preparer Information

|                                 |                       |
|---------------------------------|-----------------------|
| Name<br>Caroline Fochs          | Title<br>Clerk        |
| Email<br>cfochs@ci.mequon.wi.us | Phone<br>262-236-2912 |

## Signature Statement

Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

YES  NO

## Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code: 45255  
Submission date: 05-18-2021 01:39 PM  
Confirmation: PA10720211225O1621363144286  
Submission type: ORIGINAL

Attachment: Training Affidavit (6546 : Training)

2021

(Year)

**CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)**

*Note: Assessor should complete columns (a) through (e) and forward to the clerk as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

|   | (a) Parcel / Account Number<br>Property Location & School Code<br>Owner's Name,<br>Street Address,<br>City, State, Zip (1) | (b)<br>Previous<br>Year's<br>Assessed<br>Value | (c)<br>Corrected<br>Value | (d)<br>Real Property<br>Amount of<br>Adjustment<br>(c-b) | (e)<br>Personal Property<br>Amount of<br>Adjustment<br>(c-b) | (f)<br>Previous<br>Year's<br>Net<br>Mill Rate (2) | (g)<br>T - Tax net school credit<br>L - Lottery credit<br>F - First Dollar credit<br>N - Net Tax (3) |
|---|--|--|---------------------------|--|--|---|--|
| 1 | 14 01101 00100<br>4823 W Bonniwell RD/3429<br>Scott Siefert<br>12053 N Marilyn CT<br>Mequon, WI 53092                      | \$ 340,300                                     | \$ 310,000                | \$ 30,300  | \$ 0   | 13.77   | T -<br>L -<br>F -<br>N - 417.231   |
| 2 |  |  |                           |  |  |   | T -<br>L -<br>F -<br>N -   |
| 3 |  |  |                           |  |  |   | T -<br>L -<br>F -<br>N -   |
| 4 |  |  |                           |  |  |   | T -<br>L -<br>F -<br>N -   |
| 5 |  |  |                           |  |  |   | T -<br>L -<br>F -<br>N -   |
| 6 |  |  |                           |  |  |   | T -<br>L -<br>F -<br>N -   |

Attachment: Scott Siefert roll adjustment (6561 : Scott Siefert assessment roll adjustment)





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**Office of City Clerk**

**TO: Board of Review**  
**FROM: Caroline Fochs, City Clerk**  
**DATE: September 8, 2021**  
**SUBJECT: Telephonic/Waiver Requests**

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**Background**

The Board has the discretion to allow appellants to testify by telephone. The following applicant has asked to be heard telephonically:

MMAC 150 Aurora LLC  
12203 N. Corporate Parkway  
15-017-100-1200

In addition, the Board has the discretion to waive hearings to circuit court. I have also included the following commercial appeal for the Board in case the Board or the City Assessor requests they be waived to circuit court.

Daystar Properties LLC  
1500 W. Market Street  
15-030-010-1400

For you review are the procedures that were adopted by this Board in handling such cases.

Attachments:

Board of Review Testimony Policy (DOCX)  
Board of Review Waiver Policy (DOCX)  
MMAC 150 Aurora LLC (PDF)  
Daystar Properties LLC (PDF)

STATE OF WISCONSIN

CITY OF MEQUON  
BOARD OF REVIEW

OZAUKEE COUNTY

PROCEDURE FOR SWORN TELEPHONE OR WRITTEN TESTIMONY  
BEFORE THE BOARD OF REVIEW

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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 written statements under oath to the Board of Review and whether to allow the same;

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 a Sworn Written Statement form being submitted; and

WHEREAS, the Board of Review in the interests of avoiding any undue surprise or prejudice surrounding testimony at Board of Review hearings;

NOW, THEREFORE, the Board of Review of the City of Mequon, Ozaukee County does hereby adopt as a policy of the Board 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 (hereinafter "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 appear at BOR;
  - b. A timely Objection Form for Real Property Assessment (Form PA-115A); and
  - c. A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Such requests must be filed with the clerk of the BOR within the first 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.

2. CRITERIA: The BOR may, in its sole discretion, consider any or all of the following factors on a case-by-case basis when deciding whether to grant or deny the request:
  - a. The Owner's stated reason(s) for the request as indicated on 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 cross examine the person providing the testimony;
  - e. The BOR's technical capacity to honor the request;
  - f. Any other factors that the BOR deems pertinent to deciding the request.
3. PRECEDENT: Any decision by the BOR pursuant to this procedure shall not create any precedent.
4. EFFECTIVE DATE: This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of June, 2015.

MEQUON BOARD OF REVIEW

\_\_\_\_\_  
, Chairman

ATTEST

\_\_\_\_\_  
, Clerk

Attachment: Board of Review Testimony Policy (6587 : Telephonic/Waiver Requests)

STATE OF WISCONSIN

CITY OF MEQUON  
BOARD OF REVIEW

OZAUKEE COUNTY

PROCEDURE FOR CONSIDERING REQUESTS UNDER  
WIS. STAT. § 70.47(8m) TO WAIVE A BOARD OF REVIEW HEARING

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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 § 70.47(8) thereby allowing the taxpayer to have the taxpayer's assessment reviewed under § 70.47(13); and

WHEREAS, Wis. Stat. § 70.47(8m) further states that, in cases where the Board of Review grants a waiver, 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. § 70.47(8m) further states that, if the Board of Review waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under Wis. Stat. § 70.37(3) and notwithstanding the time period under § 70.37(3)(d), the taxpayer has 60 days from the notice of hearing waiver in which to commence an action under Wis. Stat. § 70.37(3)(d); 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 by the taxpayer prior to a Request for Waiver being considered;

NOW, THEREFORE, the Board of Review of the City of Mequon, Ozaukee County does hereby adopt as a policy of the Board the following:

1. PROCEDURE:

- a. Before the Board of Review (hereinafter BOR) can consider, in its sole discretion, a request for a waiver, the taxpayer or its agent (hereinafter "Taxpayer") must first complete and file with the Clerk of the BOR the following documents:
  - i. A timely Notice of Intent to Appear at BOR; and
  - ii. A timely Objection Form for Real Property Assessment (PA-115A);

If the Taxpayer fails to file the aforementioned documents as required, no hearing will be scheduled on the objection.

- b. For requests for a waiver made by the Taxpayer, the Taxpayer shall file a fully completed Request for Waiver of Board of Review (BOR) Hearing

(Form PA-813) with the clerk of the BOR not later than end of the first 2 hours of the BOR's first scheduled meeting.

- c. For requests for a waiver made by the Assessor, such request shall be made in writing not later than 24 hours before the scheduled hearing for the objection except in extraordinary circumstances.
  - d. The BOR may, at any time, make a motion to waive the hearing using the same criteria specified below.
2. **CRITERIA:** If the Taxpayer files the aforementioned documents as required and a request is made to waive the hearing of an objection, the BOR may use any or all of the following criteria and 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;
  - c. Avoidance of unruly, lengthy, burdensome appeals;
  - d. Ability to cross examine the person providing the testimony;
  - e. Any other factors that the BOR deems pertinent to deciding whether to waive the hearing.
3. **PRECEDENT:** Any decision by the BOR pursuant to this procedure shall not create any precedent.
4. **EFFECTIVE DATE:** This policy shall be effective upon passage.

Passed on the \_\_\_\_\_ day of June, 2015.

MEQUON BOARD OF REVIEW

\_\_\_\_\_  
, Chairman

ATTEST

\_\_\_\_\_  
, Clerk

Attachment: Board of Review Waiver Policy (6587 : Telephonic/Waiver Requests)



# NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|  |   |
|--|---|
| Property Owner:<br>MMAC 150 Aurora LLC   | Agent (if applicable – signed agent form must be provided):<br>VICTOR GRANT C/O ALTUS GROUP |
| Owner's Mailing Address (include city, state, zip):<br>PO BOX 92129<br>SOUTHLAKE, TX 76092 | Agent's Mailing Address (include city,state,zip):<br>PO BOX 92129<br>SOUTHLAKE, TX 76092    |
| Owner's Telephone Number (include area code):<br>817-247-2045                              | Agent's Telephone Number (include area code):<br>817-247-2045                               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

12203 N. Corporate Parkway

Property Address or Description:

Parcel Number: 15-017-10-012.00

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- Maureen Baumann
- Steve Bersell
- Donald Chudnow
- Scott Franklin
- Warner Jackson
- Daniel Lucht
- Carol Zolot

Assessment year: 2021

RECEIVED

SEP 07 2021

MEQUON CITY CLERK

### APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

VMLT  
Above information provided by or Applicant Signature

9-7-2021  
Applicant Date

Caesler Fols  
Received by

9-7-21  
Receive Date

### 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 reverse side - Section A)*
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. *(Please complete reverse side - Section B)*

Attachment: MMAC 150 Aurora LLC (6587 : Telephonic/Waiver Requests)

## 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)<br>MMAC 150 Aurora LLC |                                       |              | Agent name (if applicable)<br>Victor Grant c/o Altus Group |   |              |  |  |
| Owner mailing address<br>PO Box 92129                                     |                                       |              | Agent mailing address<br>PO Box 92129                      |   |              |  |  |
| City<br>Southlake   | State<br>TX                           | Zip<br>76092 | City<br>Southlake  | State<br>TX   | Zip<br>76092 |  |  |
| Owner phone<br>(817) 247 - 2045   | Email<br>victor.grant @altusgroup.com |              | Owner phone<br>(817) 247 - 2045                            | Email<br>victor.grant @altusgroup.com                                 |              |  |  |

| Section 2: Assessment Information and Opinion of Value |             |  |  |
|--|-------------|--|--|
| Property address<br>12203 N. Corporate Parkway         |             | Legal description or parcel no. (on changed assessment notice)<br>15-017-10-012.00 |  |
| City<br>Mequon   | State<br>WI | Zip<br>53092   |  |
| Assessment shown on notice - Total<br>\$ 28,795,900    |             | Your opinion of assessed value - Total<br>\$ 21,500,000                            |  |

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                    |       |                                 | 31,681,900         |
| 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)<br><br><i>See Attached</i> | Basis for your opinion of assessed value: (Attach additional sheets if needed) |

| Section 4: Other Property Information  |   |
|--|---|
| A. Within the last 10 years, did you acquire the property?.....  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                     |
| If Yes, provide acquisition price <u>\$31,615,000</u> Date <u>11-16-2017</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance<br><small>(mm-dd-yyyy)</small> |   |
| B. Within the last 10 years, did you change this property (ex: remodel, addition)?.....  | <input type="checkbox"/> Yes <input type="checkbox"/> No                                |
| If Yes, describe <u>unknown</u>  |   |
| Date of changes <u>- -</u> Cost of changes \$ <u>          </u> Does this cost include the value of all labor (including your own)?  | <input type="checkbox"/> Yes <input type="checkbox"/> No<br><small>(mm-dd-yyyy)</small> |
| C. Within the last five years, was this property listed/offered for sale? <u>unknown</u>   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                |
| If Yes, how long was the property listed (provide dates) <u>- -</u> to <u>- -</u><br><small>(mm-dd-yyyy)</small> to <small>(mm-dd-yyyy)</small>  |   |
| Asking price \$ <u>          </u> List all offers received <u>          </u>   |   |
| D. Within the last five years, was this property appraised?..... <u>NO</u>   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                |
| If Yes, provide: Date <u>- -</u> Value <u>          </u> Purpose of appraisal <u>          </u><br><small>(mm-dd-yyyy)</small>   |   |
| If this property had more than one appraisal, provide the requested information for each appraisal. <u>          </u>  |   |

| 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>          </u><br><b>Note:</b> 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>20</u> minutes.   |  |

|   |                                      |
|---|--------------------------------------|
| Property owner or Agent signature<br><i>[Signature]</i> | Date (mm-dd-yyyy)<br><u>9-7-2021</u> |
|---|--------------------------------------|

Attachment: MMAC 150 Aurora LLC (6587 : Telephonic/Waiver Requests)

## 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<br><b>City of Mequon</b>  | County<br><b>Ozaukee</b>   |
| Property owner's name<br><b>MMAC 150 Aurora LLC</b>                                  | Agent name (if applicable)<br><b>Victor Grant c/o Altus Group</b>                    |
| Owner's mailing address<br><b>PO Box 92129<br/>Southlake, TX 76092</b>               | Agent's mailing address<br><b>PO Box 92129<br/>Southlake, TX 76092</b>               |
| Owner's telephone number<br><b>( 817 ) 247 - 2045</b>                                | Agent's telephone number<br><b>( 817 ) 247 - 2045</b>                                |
| <input checked="" type="checkbox"/> Land Line<br><input type="checkbox"/> Cell Phone | <input type="checkbox"/> Land Line<br><input checked="" type="checkbox"/> Cell Phone |
| Owner's email address<br><b>victor.grant @altusgroup.com</b>                         | Agent's email address<br><b>victor.grant @altusgroup.com</b>                         |

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

1. Property address 12203 N. Corporate Parkway
2. Legal description or parcel number from the current assessment roll 15-017-10-012.00
3. Total Property Assessment \$28,795,900
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone\*       Submit sworn written statement

Basis for request Covid 19 Outbreak

\* If the request is approved, provide the best telephone number to reach you 817-247-2045

|   |                           |
|---|---------------------------|
| Owner's or Agent's signature<br> | Date<br><b>09/07/2021</b> |
|---|---------------------------|

### For Board Use Only

Approved       Denied

Reason \_\_\_\_\_

Taxpayer advised \_\_\_\_\_  
Date

**AGENT AUTHORIZATION**

**TO ALL STATE, COUNTY, CITY & OTHER PROPERTY TAXING JURISDICTIONS, ADMINISTRATIVE REVIEW BOARDS, TAX COMMISSIONS AND/OR COLLECTION ENTITIES.**

**Altus Group US, Inc, P.O. Box 92129, Southlake, Texas, 76092, (817) 251-6666, its agents and employees are hereby appointed as our agents to prepare and file real property and business personal property returns, receive and respond to all compliance filing correspondence, file protests, receive and respond to all appeal correspondence, and meet with appropriate officials and other personnel of the taxing jurisdictions for the purpose of negotiating settlements of property tax valuations and complying with the laws of each state in the matter of property taxation of real and business personal property owned by the undersigned taxpayer or in which the undersigned taxpayer has an ownership interest. This authorization shall remain in force and effect until revoked in writing.**

**Specified powers:**

- Yes  No  Said Agent is to receive rendition forms and other compliance filing correspondence on the attached accounts/parcels.
- Yes No Said Agent is to receive tax bills on the attached accounts/parcels.
- Yes No Said Agent is to receive notices, orders and/or other communications regarding values and/or appeals on the attached accounts/parcels.

Signed the 5<sup>th</sup> day of FEBRUARY, 2021

Account #'s: 15-017-10-012.00

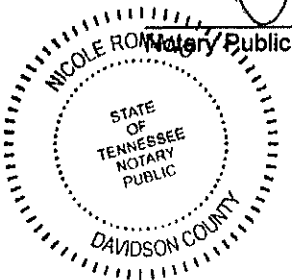
C/O MMAC 150 Aurora LLC  
Montecito Medical Management LLC  
3807 Cleghorn Ave Suite 903  
Nashville, TN 37215

By: [Signature]  
Title: JOELYN SHANNON

Before me, a duly commissioned Notary Public within and for the State and County aforesaid, personally appeared Joelyn Shannon, known to me to be the person who signed the foregoing instrument and acknowledged to me that (s)he signed the same for the purposes and consideration expressed therein, and in the capacity therein stated.

Signed this 5<sup>th</sup> day of February, 2021.

[Signature] My Commission Expires: 7/9/2022



Attachment: MMAC 150 Aurora LLC (6587 : Telephonic/Waiver Requests)

| <b>Name: Mmac 150 Aurora Llc - 813701</b>                 |           | <b>Market 2021</b> |               |
|---|-----------|--------------------|---------------|
| Net Rentable Area   |           | 66,638             |               |
| Year of Construction                                      |           | 2001               |               |
| Market Rent/SF  | NNN       | \$24.00            | Fee Simple    |
| Operating Expenses/SF                                     |           | \$9.00             | Analysis      |
| OAR + Effective Tax Rate                                  | No RE Tax | 6.58%              |               |
| Occupied SF   | 1.56%     | 66,638             |               |
| Current Occupancy   |           | 100.00%            |               |
| Market Occupancy  |           | 95.00%             |               |
|   |           | <b>Market</b>      | <b>Per SF</b> |
| Gross Potential Rental Income                             | NNN       | \$1,599,312        | \$24.00       |
| Less: Vacancy & Collection Loss                           | 5.0%      | -\$79,966          | \$1.20        |
| Total Effective Gross Income                              |           | \$1,519,346        | \$22.80       |
| Total Expenses excluding RE Tax                           |           | -\$29,987          | -\$0.45       |
| Net Operating Income                                      |           | \$1,489,359        | \$22.35       |
| Overall Rate  |           | 6.58%              |               |
| Market Value for Economic Unit - Stabilized               |           | \$22,641,800       | \$339.77      |
| Less: Rent Loss, Finish Out, Lease Commissions            |           | \$0                | see below     |
| Less: Allocated Land &/or Parking Grg included w/Hospital |           | <del>\$0</del>     |               |
|   |           | \$22,641,800       |               |
|   |           | <b>Fee Simple</b>  |               |
| <b>Market Value of Subject Property</b>                   |           | \$22,640,000       | \$339.75      |

| <b>Name: Mmac 150 Aurora Llc - 813701</b>                 |           | <b>Market 2021</b> |                     |
|---|-----------|--------------------|---------------------|
| Net Rentable Area   |           | 66,638             |                     |
| Year of Construction                                      |           | 2001               |                     |
| Market Rent/SF  | Gross     | \$36.00            |                     |
| Operating Expenses/SF                                     | No RE Tax | \$9.00             | Fee Simple Analysis |
| OAR + Effective Tax Rate                                  | 6.50%     | 8.06%              |                     |
| Occupied SF   |           | 66,638             |                     |
| Current Occupancy   |           | 100.00%            |                     |
| Market Occupancy  |           | 95.00%             |                     |
|   |           | <b>Market</b>      | <b>Per SF</b>       |
| Gross Potential Rental Income                             | Gross     | \$2,398,968        | \$36.00             |
| Less: Vacancy & Collection Loss                           | 5.0%      | -\$119,948         | \$1.80              |
| Total Effective Gross Income                              |           | \$2,279,020        | \$34.20             |
| Total Expenses excluding RE Tax                           |           | -\$599,742         | -\$9.00             |
| Net Operating Income                                      |           | \$1,679,278        | \$25.20             |
| Overall Rate  |           | 8.06%              |                     |
| Market Value for Economic Unit - Stabilized               |           | \$20,838,883       | \$312.72            |
| Less: Rent Loss, Finish Out, Lease Commissions            |           | \$0                |                     |
| Less: Allocated Land &/or Parking Grg included w/Hospital |           | \$0                | see below           |
|   |           | \$20,838,883       |                     |
|   |           | <b>Fee Simple</b>  |                     |
| <b>Market Value of Subject Property</b>                   |           | \$20,840,000       | \$312.73            |

Database: MMMGMT  
 Report ID: ABC\_MONTHLY  
 Period: 202012  
 ENTITY: 813701  
 Accrual

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 Date: 2/2/2021

**Detail Income Statement by Month**  
**Detail Stmt of Ops with Var Explanations**  
**MMAC 150 Aurora LLC**

|  | Total Year       | January        | February       | March          | April          | May            | June           | July           | August         | September      | October        | November       | December       |
|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenue                                  |                  |                |                |                |                |                |                |                |                |                |                |                |                |
| Rental & Related Income                  |                  |                |                |                |                |                |                |                |                |                |                |                |                |
| Base Rent - Office                       | 1,942,498        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        | 161,875        |
| <b>Total Rental &amp; Related Income</b> | <b>1,942,498</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> |
| Expense reimbursement income             |                  |                |                |                |                |                |                |                |                |                |                |                |                |
| Total reimbursement income               | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Prior Year CAM adjustment                | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Bad Debt                                 | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total revenue</b>                     | <b>1,942,498</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> | <b>161,875</b> |
| Expenses                                 |                  |                |                |                |                |                |                |                |                |                |                |                |                |
| Recoverable expenses                     |                  |                |                |                |                |                |                |                |                |                |                |                |                |
| Total general & admin expense:           | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Total recoverable expenses               | 0                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |

Database: MMMGMT  
 Report ID: ABC\_MONTHLY  
 Period: 202012  
 ENTITY: 813701  
 Accrual

**Detail Income Statement by Month**  
**Detail Stmt of Ops with Var Explanations**  
**MMAC 150 Aurora LLC**

Page: 2

Date: 2/2/2021

|  | Total Year | January | February | March | April | May | June | July | August | September | October | November | December |
|--|------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
|--|------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|

|                                       |                |               |               |               |               |               |               |               |               |               |               |               |               |
|---------------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Net operating income                  | 1,942,498      | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       | 161,875       |
| Non-recoverable expenses              |                |               |               |               |               |               |               |               |               |               |               |               |               |
| G&A Licenses and Permits              | 150            | 0             | 0             | 0             | 0             | 0             | 150           | 0             | 0             | 0             | 0             | 0             | 0             |
| G&A Legal Fees                        | 0              | 0             | 0             | 0             | 0             | 0             | 511           | -511          | 0             | 0             | 0             | 0             | 0             |
| G&A Professional Fees                 | 1,066          | 0             | 55            | 0             | 0             | 0             | 0             | 511           | 500           | 0             | 0             | 0             | 0             |
| G&A Audit/Accounting Fees             | 0              | 28            | 28            | 28            | 28            | 28            | 528           | -670          | -472          | 28            | 446           | 0             | 0             |
| G&A Corp/Franchise Taxes              | 2,805          | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 2,805         |
| G&A Tax Preparation Fees              | -218           | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | -418          | 28            | -172          |
| <b>Total non-recoverable expense:</b> | <b>3,803</b>   | <b>28</b>     | <b>83</b>     | <b>28</b>     | <b>28</b>     | <b>28</b>     | <b>1,189</b>  | <b>-670</b>   | <b>28</b>     | <b>28</b>     | <b>28</b>     | <b>28</b>     | <b>2,977</b>  |
| <b>Total operating expenses</b>       | <b>3,803</b>   | <b>28</b>     | <b>83</b>     | <b>28</b>     | <b>28</b>     | <b>28</b>     | <b>1,189</b>  | <b>-670</b>   | <b>28</b>     | <b>28</b>     | <b>28</b>     | <b>28</b>     | <b>2,977</b>  |
| Owner expense-other                   |                |               |               |               |               |               |               |               |               |               |               |               |               |
| Total owner expense-other             | 0              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Interest & mortgage expenses          |                |               |               |               |               |               |               |               |               |               |               |               |               |
| Fixed Exp Mtg. Int.-1st               | 724,661        | 61,512        | 57,544        | 61,512        | 60,715        | 61,512        | 59,528        | 58,779        | 61,512        | 59,495        | 61,512        | 59,528        | 61,512        |
| Total interest & mortgage exp         | 724,661        | 61,512        | 57,544        | 61,512        | 60,715        | 61,512        | 59,528        | 58,779        | 61,512        | 59,495        | 61,512        | 59,528        | 61,512        |
| Depreciation & amortization           |                |               |               |               |               |               |               |               |               |               |               |               |               |
| Total depreciation & amortization     | 0              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| Gain/loss property sales              |                |               |               |               |               |               |               |               |               |               |               |               |               |
| Total gain/loss property sales        | 0              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             |
| <b>Total expenses</b>                 | <b>728,464</b> | <b>61,540</b> | <b>57,627</b> | <b>61,540</b> | <b>60,743</b> | <b>61,540</b> | <b>60,717</b> | <b>58,110</b> | <b>61,540</b> | <b>59,523</b> | <b>61,540</b> | <b>59,556</b> | <b>64,489</b> |

Database: MMMGMT  
 Report ID: ABC\_MONTHLY  
 Period: 202012  
 ENTITY: 813701  
 Accrual

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Date: 2/2/2021

**Detail Income Statement by Month**  
**Detail Stmt of Ops with Var Explanations**  
**MMAC 150 Aurora LLC**

|  | Total Year | January | February | March | April | May | June | July | August | September | October | November | December |
|--|------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
|--|------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|

|                            |           |         |         |         |         |         |         |         |         |         |         |         |        |
|----------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| Net property income/(loss) | 1,214,033 | 100,335 | 104,248 | 100,335 | 101,132 | 100,335 | 101,158 | 103,765 | 100,335 | 102,352 | 100,335 | 102,319 | 97,386 |
|----------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|

|                                 |           |         |         |         |         |         |         |         |         |         |         |         |        |
|---------------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| Net cash flow before adjustment | 1,214,033 | 100,335 | 104,248 | 100,335 | 101,132 | 100,335 | 101,158 | 103,765 | 100,335 | 102,352 | 100,335 | 102,319 | 97,386 |
|---------------------------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|

|                                      |                |             |               |              |               |                |                 |                |                 |               |              |               |                |
|--------------------------------------|----------------|-------------|---------------|--------------|---------------|----------------|-----------------|----------------|-----------------|---------------|--------------|---------------|----------------|
| Change in balance sheet accounts     |                |             |               |              |               |                |                 |                |                 |               |              |               |                |
| Change in balance sheet accounts     |                |             |               |              |               |                |                 |                |                 |               |              |               |                |
| (Inc)/dec in other assets            | -6,611         | -551        | -551          | -551         | -551          | -551           | -551            | -551           | -551            | -551          | -551         | -551          | -551           |
| Inc/(dec) in accounts payable        | 3,291          | 0           | 0             | 0            | 0             | 0              | 0               | 0              | 0               | 0             | 0            | 0             | 3,291          |
| Inc/(dec) in accrued oper expenses   | -914           | 282         | -3,941        | 3,997        | -769          | 825            | -1,956          | 851            | 28              | -1,956        | 2,012        | -1,956        | 1,570          |
| Inc/(dec) in deferred income         | 161,875        | 0           | 0             | 0            | 0             | 161,875        | -161,875        | 161,875        | -161,875        | 0             | 0            | 0             | 161,875        |
| <b>Total change in balance sheet</b> | <b>157,641</b> | <b>-269</b> | <b>-4,491</b> | <b>3,446</b> | <b>-1,320</b> | <b>162,149</b> | <b>-164,382</b> | <b>162,175</b> | <b>-162,398</b> | <b>-2,507</b> | <b>1,461</b> | <b>-2,507</b> | <b>166,285</b> |

|                                       |            |          |          |          |          |          |          |          |          |          |          |          |          |
|---------------------------------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Net distributable cash flow           | 1,371,675  | 100,065  | 99,757   | 103,780  | 99,812   | 262,484  | -63,224  | 265,940  | -62,063  | 99,845   | 101,796  | 99,812   | 263,671  |
| Contributions (distributions) from/to | -1,267,851 | -106,604 | -104,988 | -109,453 | -104,437 | -106,973 | -104,988 | -105,798 | -100,691 | -104,988 | -106,972 | -108,813 | -103,148 |

|                    |         |        |        |        |        |         |          |         |          |        |        |        |         |
|--------------------|---------|--------|--------|--------|--------|---------|----------|---------|----------|--------|--------|--------|---------|
| Distributable cash | 103,823 | -6,538 | -5,231 | -5,672 | -4,625 | 155,511 | -168,212 | 160,142 | -162,754 | -5,143 | -5,176 | -9,001 | 160,523 |
|--------------------|---------|--------|--------|--------|--------|---------|----------|---------|----------|--------|--------|--------|---------|

Database: MMGMT  
 Bldg Status: Active only  
 MMAC 150 Aurora LLC

**Rent Roll**  
 MMAC 150 Aurora - Mequon  
 1/1/2021

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 Date: 1/5/2021  
 Time: 02:58 PM

| Bldg Id | Suit Id | Occupant Name | Rent Start | Expiration | NRA Sqft | Monthly Base Rent | Annual Rate PSF | Cost Recovery | Expense Stop | Other Income | Monthly | Future Rent Increases | Monthly Amount | PSF            |     |
|---------|---------|---------------|------------|------------|----------|-------------------|-----------------|---------------|--------------|--------------|---------|-----------------------|----------------|----------------|-----|
|         |         |               |            |            |          |                   |                 |               |              |              |         | Cat                   | Date           | Monthly Amount | PSF |

**Occupied Suites**

|                         |   |                            |            |           |        |            |       |  |  |  |  |        |            |      |  |  |  |  |  |
|-------------------------|---|----------------------------|------------|-----------|--------|------------|-------|--|--|--|--|--------|------------|------|--|--|--|--|--|
| 813701                  | 1 | Aurora Advanced Healthcare | 11/16/2017 | 5/31/2032 | 66,638 | 161,874.81 | 29.15 |  |  |  |  |        |            |      |  |  |  |  |  |
| <b>Totals:</b>          |   |                            |            |           |        |            |       |  |  |  |  |        |            |      |  |  |  |  |  |
| Occupied Sqft:          |   |                            |            |           |        |            |       |  |  |  |  | 66,638 | 161,874.81 | 0.00 |  |  |  |  |  |
| Leased/Unoccupied Sqft: |   |                            |            |           |        |            |       |  |  |  |  | 0      |            |      |  |  |  |  |  |
| Vacant Sqft:            |   |                            |            |           |        |            |       |  |  |  |  | 0      |            |      |  |  |  |  |  |
| Total Sqft:             |   |                            |            |           |        |            |       |  |  |  |  | 66,638 | 161,874.81 |      |  |  |  |  |  |

**Total MMAC 150 Aurora LLC:**

|                         |  |  |  |  |  |  |  |  |  |  |  |        |            |      |  |  |  |  |  |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--------|------------|------|--|--|--|--|--|
| Occupied Sqft:          |  |  |  |  |  |  |  |  |  |  |  | 66,638 | 161,874.81 | 0.00 |  |  |  |  |  |
| Leased/Unoccupied Sqft: |  |  |  |  |  |  |  |  |  |  |  | 0      |            |      |  |  |  |  |  |
| Vacant Sqft:            |  |  |  |  |  |  |  |  |  |  |  | 0      |            |      |  |  |  |  |  |
| Total Sqft:             |  |  |  |  |  |  |  |  |  |  |  | 66,638 | 161,874.81 |      |  |  |  |  |  |

**Grand Total:**

|                         |  |  |  |  |  |  |  |  |  |  |  |        |            |      |  |  |  |  |  |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--------|------------|------|--|--|--|--|--|
| Occupied Sqft:          |  |  |  |  |  |  |  |  |  |  |  | 66,638 | 161,874.81 | 0.00 |  |  |  |  |  |
| Leased/Unoccupied Sqft: |  |  |  |  |  |  |  |  |  |  |  | 0      |            |      |  |  |  |  |  |
| Vacant Sqft:            |  |  |  |  |  |  |  |  |  |  |  | 0      |            |      |  |  |  |  |  |
| Total Sqft:             |  |  |  |  |  |  |  |  |  |  |  | 66,638 | 161,874.81 |      |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |     |          |            |       |
|--|--|--|--|--|--|--|--|--|--|--|--|-----|----------|------------|-------|
|  |  |  |  |  |  |  |  |  |  |  |  | BRO | 6/1/2021 | 171,587.30 | 30.90 |
|  |  |  |  |  |  |  |  |  |  |  |  | BRO | 6/1/2024 | 181,882.53 | 32.75 |
|  |  |  |  |  |  |  |  |  |  |  |  | BRO | 6/1/2027 | 192,795.49 | 34.72 |
|  |  |  |  |  |  |  |  |  |  |  |  | BRO | 6/1/2030 | 204,363.22 | 36.80 |

SEP 07 2021

### 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:**

|  |             |              |                   |  |                                |  |  |
|--|-------------|--------------|-------------------|--|--------------------------------|--|--|
| <b>Section 1: Property Owner / Agent Information</b>                         |             |              |                   | <b>* If agent, submit written authorization (Form PA-105) with this form</b> |                                |  |  |
| Property owner name (on changed assessment notice)<br>Daystar Properties LLC |             |              |                   | Agent name (if applicable)<br>Chad Zeznanski                                 |                                |  |  |
| Owner mailing address<br>P.O. Box 180469                                     |             |              |                   | Agent mailing address<br>10000 Innovation Drive, Suite 250                   |                                |  |  |
| City<br>Delafield  | State<br>WI | Zip<br>53018 | City<br>Milwaukee | State<br>WI  | Zip<br>53226                   |  |  |
| Owner phone<br>( ) -   | Email       |              |                   | Owner phone<br>(262) 225 - 1784  | Email<br>czeznanski@wipfli.com |  |  |

|   |             |  |   |
|---|-------------|--|---|
| <b>Section 2: Assessment Information and Opinion of Value</b> |             |  |   |
| Property address<br>1500 West Market Street                   |             |  | Legal description or parcel no. (on changed assessment notice)<br>Parcel number: 15-030-01-014.00 |
| City<br>Mequon  | State<br>WI | Zip<br>53092   |   |
| Assessment shown on notice - Total<br>\$ 2,594,000            |             | Your opinion of assessed value - Total<br>\$ 1,700,000 |   |

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        |                    |

|   |  |
|---|--|
| <b>Section 3: Reason for Objection and Basis of Estimate</b>  |  |
| Reason(s) for your objection: (Attach additional sheets if needed)<br>The subject property's 2021 assessed value exceeds the subject's fair market value as of January 1, 2021. | Basis for your opinion of assessed value: (Attach additional sheets if needed)<br>Comparable sales approach to value |

**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ 2,300,000 Date 4 - 30 - 2019  Purchase  Trade  Gift  Inheritance

B. Within the last 10 years, did you change this property (ex: remodel, addition)?  Yes  No  
 If Yes, describe Not applicable  
 Date of changes Not applicable Cost of changes \$ Not applicable Does this cost include the value of all labor (including your own)?  Yes  No

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) Not applicable  
 Asking price \$ Not applicable List all offers received Not applicable

D. Within the last five years, was this property appraised?  Yes  No  
 If Yes, provide: Date Not applicable Value Purpose of appraisal Not applicable  
 If this property had more than one appraisal, provide the requested information for each appraisal. Not applicable

**Section 5: BOR Hearing Information**

A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): Not applicable  
**Note:** This does not apply in first or second class cities.

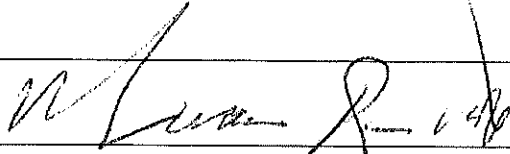
B. Provide a reasonable estimate of the amount of time you need at the hearing 45 minutes.

|                                       |                                   |
|---------------------------------------|-----------------------------------|
| Property owner or Agent signature<br> | Date (mm-dd-yyyy)<br>9 - 7 - 2021 |
|---------------------------------------|-----------------------------------|

Attachment: Daystar Properties LLC (6587 : Telephonic/Waiver Requests)

# Agent Authorization – Property Assessment

(Please print or type)

|  |  |  |  |                            |
|--|--|--|--|----------------------------|
| <b>Part 1</b> Property Owner's Name  |  | Spouse Name  |  | Date                       |
| See Exhibit A - Property List  |  | ---  |  | May 6, 2020                |
| Property Owner's Address (number and street)   |  | Spouse Address (if different from taxpayer)            |  | Telephone Number – Daytime |
| P.O. Box 180469  |  | ---  |  | ( --- )                    |
| City, State, and Zip Code  |  | City, State, and Zip Code                              |  | E-mail Address             |
| Delafield, WI 53018  |  | ---  |  | ---                        |
| Parcel number  |  | Parcel Address   |  |                            |
| See Exhibit A - Property List  |  | See Exhibit A - Property List                          |  |                            |
| Personal Property Account Name:  |  |  |  |                            |
| <b>Part 2</b> I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.  |  |  |  |                            |
| Name   |  | Address  |  | Telephone Number           |
| Chad Zeznanski   |  | 10000 Innovation Drive, Suite 250, Milwaukee, WI 53226 |  | ( 262 ) 225-1784           |
|  |  |  |  | (     )                    |
|  |  |  |  | (     )                    |
| <b>Part 3</b> This authorization expires: <input type="checkbox"/> /    / <input checked="" type="checkbox"/> Does not expire until I revoke it in writing   |  |  |  |                            |
| MM / DD / YYYY   |  |  |  |                            |
| I understand, agree and accept:  |  |  |  |                            |
| <ul style="list-style-type: none"> <li>• The assessor's office may divulge any information it may have on file concerning this property.</li> <li>• My agent has the authority and my permission to accept a subpoena concerning this property on my behalf.</li> <li>• I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property.</li> <li>• 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.</li> <li>• A photocopy and/or faxed copy of this completed form has the same authority as a signed original.</li> <li>• If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the power to execute this Agent Authorization form.</li> </ul> |  |  |  |                            |
| <b>Part 4</b> Send notices and other written communications to: <input checked="" type="checkbox"/> Authorized Agent OR <input type="checkbox"/> Property Owner  |  |  |  |                            |
| ▶ I understand, agree, and accept:   |  |  |  |                            |
| If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.   |  |  |  |                            |
| <b>Part 5</b>  |  |  |  |                            |
| Signature  |  | Title  |  | Date                       |
|   |  | MAXASING Member  |  | 5/7/20                     |
| Signature  |  | Title  |  | Date                       |
|  |  |  |  |                            |
| This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.   |  |  |  |                            |

Attachment: Daystar Properties LLC (6587 : Telephonic/Waiver Requests)

Exhibit A - Property List

| Parcel Number    | Property Address                                 | Owner                             |
|------------------|--|-----------------------------------|
| 302-0187-000     | 9100 West Locust Street, Milwaukee, Wisconsin    | Duane S. Reed & Osbie Reed        |
| PWV-0903-101-004 | 285 Forest Grove Drive, Pewaukee, Wisconsin      | Forest Crossroads Investments LLC |
| PWV-0903-108     | 1166 Quail Court, Pewaukee, Wisconsin            | Quail Crossroads Investments LLC  |
| 15-030-01-014.00 | 1500 West Market Street, Mequon, Wisconsin       | Daystar Properties LLC            |
| BR C1116984005   | 15850 West Bluemound Road, Brookfield, Wisconsin | Duane S. Reed & Osbie Reed        |
| 0710-221-0413-8  | 2820 Walton Commons, Madison, Wisconsin          | Maranda Estate LLC                |

(070934307054) 2118 W. Beltline Hwy  
MADISON WIS. 5

GENCAP Beltline LLC

Attachment: Daystar Properties LLC (6587 : Telephonic/Waiver Requests)



11333 N. Cedarburg Road  
Mequon, WI 53092-1930  
Phone: 262-242-3100  
Fax: 262-242-9655

[www.ci.mequon.wi.us](http://www.ci.mequon.wi.us)

**Office of City Clerk**

**TO: Board of Review**  
**FROM: Caroline Fochs, City Clerk**  
**DATE: September 8, 2021**  
**SUBJECT: Applicants Filing After 48 Hour Deadline**

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**Background**

The deadline to provide notice to the Board of Review was Wednesday, September 8, 2021 at 8:00 am, 48 hours prior to the first Board meeting.

Attached are the appeals from two applicants that provided notice after the deadline. Craig Johnson 624 E. Circle Road. He submitted his application on Wednesday, September 8, 2021 at 8:20 am, beyond the deadline and Paul Apfelbach submitted his application on Wednesday, September 8, 2021 at 1:26 pm. The Board has the option to hear these objections or deny the request due to the late filing.

Attachments:

Craig Johnson (PDF)

Paul Apfelbach (PDF)



# NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|   |   |
|---|---|
| Property Owner:<br><b>CRAIG JOHNSON</b>   | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br><b>624 E. CIRCLE RD.<br/>MEQUON WI 53092</b> | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br><b>262 246 0183</b>                                | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

1402 W. De La Warr Circle Mequon WI 53092

Property Address or Description:

Parcel Number: 151280014000

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- Maureen Baumann
- Steve Bersell
- Donald Chudnow
- Scott Franklin
- Warner Jackson
- Daniel Lucht
- Carol Zolot

Assessment year: 2021

### APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

[Signature]  
Above information provided by or Applicant Signature

9/2/2021  
Applicant Date

Kathleen Andrykowski  
Received by

SEP 08 2021  
Receive Date

**Mequon City Clerk**

**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 reverse side - Section A)*
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. *(Please complete reverse side - Section B)*

*8:20 AM*

Attachment: Craig Johnson (6588 : Late filing)

# 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)<br><b>CRAIG JOHNSON</b> |                                   |                     | Agent name (if applicable) |       |     |
| Owner mailing address<br><b>624 E. CIRCLE RD</b>                           |                                   |                     | Agent mailing address      |       |     |
| City<br><b>MEQUON</b>  | State<br><b>WI</b>                | Zip<br><b>53092</b> | City                       | State | Zip |
| Owner phone<br><b>(262) 240 0183</b>                                       | Email<br><b>cjmkew1@gmail.com</b> | Owner phone         |                            | Email |     |

**Section 2: Assessment Information and Opinion of Value**

|  |                    |                     |  |  |  |
|--|--------------------|---------------------|--|--|--|
| Property address<br><b>1402 W DeLaWarr Circle</b>    |                    |                     | Legal description or parcel no. (on changed assessment notice)<br><b>0988665 UNIT 14</b> |  |  |
| City<br><b>MEQUON</b>                                | State<br><b>WI</b> | Zip<br><b>53092</b> | <b>CONCORD PLACE CONDO</b>   |  |  |
| Assessment shown on notice - Total<br><b>388,700</b> |                    |                     | Your opinion of assessed value - Total<br><b>309,925</b>                                 |  |  |

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)<br><b>COMPARABLE RECENT SALES</b> | Basis for your opinion of assessed value: (Attach additional sheets if needed)<br><b>SEE ATTACHED</b> |
|--|---|

**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ **240,000** Date **06-26-2013**  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)

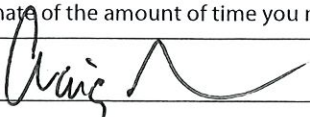
C. Within the last five years, was this property listed/offered for sale?  Yes  No  
 If Yes, how long was the property listed (provide dates) - - - - - to - - - - -  
(mm-dd-yyyy) (mm-dd-yyyy)  
 Asking price \$ \_\_\_\_\_ List all offers received \_\_\_\_\_

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 **10** minutes.

|  |  |
|--|--|
| Property owner or Agent signature<br> | Date (mm-dd-yyyy)<br><b>09-02-2021</b> |
|--|--|

Attachment: Craig Johnson (6588 : Late filing)

Objection to Real Property Assessment for;

1402 W. De La Warr Circle

Mequon, WI 53092

Tax Key number: 151280014000

Side by side Condo

2 bedroom, 2.5 bath

2,213 Sq. ft.

Year 2020 Total Assessment \$269,500

Year 2021 Total Assessment \$388,700

Net Change \$119,200 44% increase

Purchased date 06/26/2013

Purchased Price \$240,000

**Due to the following recent comparable sales, we request the total assessment be changed to \$309,925 an increase of 15%.**

**Comparable recent sales:**

1427 W. De La Warr Circle

Mequon, WI 53092

Side by Side condo

3 Bedroom, 2.5 bath

2,250 sq. ft.

Sold date 03/6/2020

Sold Price **\$269,000**

1531 Greenbrier Ln.

Mequon, WI 53092

Side by side condo

3 bedroom, 2.5 bath

2,096 sq. ft.

Sold Date 07/16/2020

Sold Price **\$273,000**

1641 W. Winslow Dr.

Mequon, WI 53092

Side by side condo

2 bedroom, 2 bath

1537 Sq. ft.

Sold date 11/24/2020

Sold Price **\$327,500**



NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

Table with 2 columns: Property Owner, Agent (if applicable); Owner's Mailing Address, Agent's Mailing Address; Owner's Telephone Number, Agent's Telephone Number. Handwritten entries include Paul H. Apfelbach, N/A, 3903 W. Mequon Rd., N/A, 262-346-2242, N/A.

The above hereby gives notice of intent to file an objection on the assessment for the following:

3903 W. MEQUON RD.

Property Address or Description:

Parcel Number: 140250500400

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes [ ] No [X]

If yes, circle the name:

- Maureen Baumann Steve Bersell Donald Chudnow Scott Franklin Warner Jackson Daniel Lucht Carol Zolot

Assessment year: 2021

APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

Signature of Paul H. Apfelbach

Above information provided by or Applicant Signature

9/8/21

Applicant Date

Signature of Carol Zolot

Received by

9.8.21

Receive Date

RECEIVED

SEP 08 2021

MEQUON CITY CLERK

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

- [ ] At least 48 hours before the Board's first scheduled meeting [X] During the first two hours of the Board's first scheduled meeting. (Please complete reverse side - Section A) Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. (Please complete reverse side - Section B)

1:26 pm

Attachment: Paul Apfelbach (6588 : Late filing)

**SECTION A:** The Board of Review shall grant a waiver of the 48 hour notice of intent to file a written or oral objection if property owner who does not meet this notice requirement appears before the Board during the first two hours of the meeting and can show good cause for failure to meet the 48 hour notice requirement and files a written objection. My good cause is as follows

CONFUSING INSTRUCTIONS. I THOUGHT I COULD  
OBJECT BY SHOWING UP DURING THE FIRST  
2 HOURS OF THE FIRST MEETING.

**SECTION B:** The Board of Review MAY waive all notice requirements and hear the objections even if the property owner fails to provide written or oral notice of 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 first meeting, if the property owner appears before the Board at any time up to the end of the fifth day of session (or up to the end of the final day of the session is the session is less than five day) and files a written objection and provides evidence of extraordinary circumstances. Proof of my extraordinary circumstances are as follows:

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Attachment: Paul Apfelbach (6588 : Late filing)

## 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)<br><b>PAUL APPELBACH</b> |                                      |                     | Agent name (if applicable)<br><b>N/A</b> |   |     |  |  |
| Owner mailing address<br><b>3903 W. MEQUON RD</b>                           |                                      |                     | Agent mailing address                    |   |     |  |  |
| City<br><b>MEQUON</b>   | State<br><b>WI</b>                   | Zip<br><b>53092</b> | City                                     | State   | Zip |  |  |
| Owner phone<br><b>(262) 366-2242</b>  | Email<br><b>PAPPELBACH@YAHOO.COM</b> |                     | Owner phone<br>( )                       | Email   |     |  |  |

| Section 2: Assessment Information and Opinion of Value |                    |   |  |
|--|--------------------|---|--|
| Property address<br><b>3903 W. MEQUON RD</b>           |                    | Legal description or parcel no. (on changed assessment notice)<br><b>140250500400</b> |  |
| City<br><b>MEQUON</b>                                  | State<br><b>WI</b> | Zip<br><b>53092</b>   |  |
| Assessment shown on notice - Total<br><b>393,800</b>   |                    | Your opinion of assessed value - Total<br><b>265,000</b>                              |  |

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)<br><b>RECENT PURCHASE PRICE, CONDITIONS OF THE HOUSE AT TIME (12/20)</b> | Basis for your opinion of assessed value: (Attach additional sheets if needed)<br><b>ARMED LENGTH SALE (12/26/20)</b> |

| Section 4: Other Property Information  |  |
|--|--|
| <p>A. Within the last 10 years, did you acquire the property? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br/>                 If Yes, provide acquisition price \$ <u>265,000</u> Date <u>12-26-20</u> <input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance<br/> <small>(mm-dd-yyyy)</small></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<br/>                 If Yes, describe _____<br/>                 Date of changes - - Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No<br/> <small>(mm-dd-yyyy)</small></p> <p>C. Within the last five years, was this property listed/offered for sale? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br/>                 If Yes, how long was the property listed (provide dates) <u>10-1-20</u> to <u>11-1-20</u><br/> <small>(mm-dd-yyyy)</small> <small>(mm-dd-yyyy)</small><br/>                 Asking price \$ <u>265,000</u> List all offers received _____</p> <p>D. Within the last five years, was this property appraised? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br/>                 If Yes, provide: Date - - Value _____ Purpose of appraisal _____<br/> <small>(mm-dd-yyyy)</small><br/>                 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): _____<br><b>Note:</b> 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>15</u> minutes.   |  |

|   |                                    |
|---|------------------------------------|
| Property owner or Agent signature<br><b>Paul A. Appelbach</b> | Date (mm-dd-yyyy)<br><b>9-8-21</b> |
|---|------------------------------------|

Attachment: Paul Appelbach (6588 : Late filing)

BOARD OF REVIEW SCHEDULE  
September 10, 2021  
Beginning at 8:00 am

|   | <b>Name</b>            | <b>Address</b>          | <b>Residential<br/>Or<br/>Commercial</b> | <b>48 Hour<br/>Notice Given?</b> | <b>Final Notice of<br/>Meeting Given<br/>to applicant?</b> |
|---|------------------------|-------------------------|--|----------------------------------|--|
| 1 | Thomas C Pokorski      | 10428 N Applewood Court | Residential                              | Y                                | Y  |
| 2 | Michael B. Schuster    | 4106 W. Marseilles Dr.  | Residential                              | Y                                | Y  |
| 3 | Patrick Hajduk         | 11044 N. Wauwatosa Rd.  | Residential                              | Y                                | y  |
| 4 | Jeffrey Wilson Millard | 9937 N River Rd         | Residential                              | Y                                | y  |
| 5 | Svetlana Levy          | 10830 N. Wyngate Trace  | Residential                              | Y                                | Y  |
| 6 | Peter M. Sommerhauser  | 1593 W. Aster Woods Ct. | Residential                              | Y                                | Y  |
|   |                        |                         |  |                                  |  |

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)



City of Mequon  
Board of Review  
September 10, 2021

Hearing #1  
Thomas C. Pokorski  
10428 N. Applewood Court  
#15-154-002-6000

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)



# NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|   |   |
|---|---|
| Property Owner:<br><b>Thomas C Pokorski</b>   | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br><b>10428 N Applewood Court<br/>Mequon WI 53092</b> | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br><b>(262) 241-7727</b>                                    | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

10428 N Applewood Ct; 681/796 LOT 26 BEECHWOOD FARMS  
Property Address or Description:  
151540026000

Parcel Number: \_\_\_\_\_

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wis. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- |                 |               |                |                |
|-----------------|---------------|----------------|----------------|
| Maureen Baumann | Steve Bersell | Donald Chudnow | Scott Franklin |
| Warner Jackson  | Daniel Lucht  | Carol Zolot    |                |

Assessment year: 2021

### APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

Thomas C. Pokorski  
Above information provided by or Applicant Signature

8-16-2021  
Applicant Date

[Signature]  
Received by

AUG 18 2021  
Receive Date

Mequon City Clerk

**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 reverse side - Section A)
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. (Please complete reverse side - Section B)

\* Emailed time of hearing 9-1-21

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

## 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)<br>Thomas C Pokorski |             |                              |  | Agent name (if applicable)  |       |       |  |
| Owner mailing address<br>10428 N Applewood Court                        |             |                              |  | Agent mailing address   |       |       |  |
| City<br>Mequon  | State<br>WI | Zip<br>53092                 |  | City  | State | Zip   |  |
| Owner phone<br>(262) 241-7727   |             | Email<br>tpokorski@wi.rr.com |  | Owner phone<br>( ) -  |       | Email |  |

| Section 2: Assessment Information and Opinion of Value  |             |              |  |
|---|-------------|--------------|--|
| Property address<br>10428 N Applewood Ct                |             |              | Legal description or parcel no. (on changed assessment notice)<br>681/796 LOT 26 BEECHWOOD FARMS |
| City<br>Mequon  | State<br>WI | Zip<br>53092 |  |
| Assessment shown on notice - Total<br><b>\$ 540,400</b> |             |              | Your opinion of assessed value - Total<br><b>\$ 496,585</b>                                      |

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)<br>Assessor changed assessment of property across the street based on a 2017 sale without correctly adjusting my property. | Basis for your opinion of assessed value: (Attach additional sheets if needed)<br>Based on assessed value of comparable property across the street. (Attachment) |

| Section 4: Other Property Information   |   |
|---|---|
| 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 <u>    </u> - <u>    </u> - <u>    </u> <small>(mm-dd-yyyy)</small> <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance             |   |
| 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 _____<br>Date of changes <u>    </u> - <u>    </u> - <u>    </u> <small>(mm-dd-yyyy)</small> Cost of changes \$ _____ Does this cost include the value of all labor (including your own)? <input type="checkbox"/> Yes <input type="checkbox"/> No |   |
| 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) <u>    </u> - <u>    </u> - <u>    </u> <small>(mm-dd-yyyy)</small> to <u>    </u> - <u>    </u> - <u>    </u> <small>(mm-dd-yyyy)</small><br>Asking price \$ _____ List all offers received _____         |   |
| D. Within the last five years, was this property appraised? .....   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If Yes, provide: Date <u>    </u> - <u>    </u> - <u>    </u> <small>(mm-dd-yyyy)</small> Value _____ Purpose of appraisal _____<br>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): _____<br><b>Note:</b> 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>    </u> <u>10</u> minutes.   |  |

|  |  |
|--|--|
| Property owner or Agent signature<br><i>Thomas C. Pokorski</i> | Date (mm-dd-yyyy)<br><i>08-16-2021</i> |
|--|--|

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

The Reason for Objection and Basis of Estimate is based on the following.

Per Wisconsin Department of Revenue 2021 Guide for Property Owners, Section (V) (D) (1), page 8 & 9, and Wisconsin Statute 70.32 and 70.365:

*“The assessor may not change the assessment of property based solely on the recent arm’s-length sale of property without adjusting the assessed value of comparable properties in the same market area.”*

In 2017, after receiving a Request for Property Reassessment and reviewing MLS photos, the assessor decreased the assessed improvements value of the property at 136 E Beechwood Drive, across the street from my property, by 20.47%.

Both the 136 E Beechwood Drive home and my home were built in 1991, are ¼ masonry & ¾ frame, and both had only one owner during the 28-year period. The assessor stated the decrease of 20.47% was due to the dated nature of the property and there was no kitchen or bath updates. My home, built in 1991, is also considered dated since it has had no updates. Accordingly, both 136 E Beechwood Drive and my home are comparable properties.

I have all the MLS photos the assessor looked at and I compared the two properties. Everything in my house is original – floors, carpeting, walls, fixtures, cabinets, white appliances – I have made no updates or improvements. My opinion of assessed value is based on the same percentage decrease in value the assessor assigned to 136 E Beechwood in 2017 as well as the recent 2021 assessment.

On August 9, 2021 the assessor changed my assessment to \$540,400. This assessment appeal is based on the fact the assessor did not use the best evidence of a conventional sale of comparable property and failed to follow the applicable Wisconsin Statute noted above.

In addition to the property comparable:

- The first MLS photo the assessor looked at shows a completely new wood shake roof being installed in 2016. My roof is older than 136 E Beechwood.
- 136 E Beechwood indicates a building permit in 2016 for basement repair of \$3,000. My basement has water leakage.
- 136 E Beechwood Drive has 3,248 square feet. My home has 2,768 square feet.
- 136 E Beechwood Drive has 4 bedrooms. My house has two bedrooms.
- 136 E Beechwood Drive has 3½ bathrooms. My house has 2 bathrooms.
- 136 E Beechwood has an open porch, central vacuum and a deck. My house has none of these.
- My property data indicates a building permit issued 10/4/2019. This is in error since there was no structural work done that required a permit. The defective Pella door was eventually replaced with the original door. A 12/17/19 email to Pella was provided to the assessor.
- My house is older than 136 E Beechwood Drive since I was the first resident occupant of Beechwood Farms.

**Before 2017 reassessment  
of 136 E Beechwood:**

|                         | <u>Assessment<br/>Total</u> | <u>Assessment<br/>Improvement</u> | <u>Square Footage</u> | <u>Assessed \$<br/>per sq. ft.</u> |
|-------------------------|-----------------------------|-----------------------------------|-----------------------|------------------------------------|
| 136 E Beechwood Drive   | 585,600                     | 369,300                           | 3,248                 | \$ 113.70                          |
| 10428 N Applewood Court | 551,900                     | 352,100                           | 2,768                 | \$ 127.20                          |

**After 2017 reassessment  
& 2021 assessment  
of 136 E Beechwood:**

|                         | <u>Assessment<br/>Total</u> | <u>Assessment<br/>Improvement</u> | <u>Square Footage</u> | <u>Assessed \$<br/>per sq. ft.</u> |                 |
|-------------------------|-----------------------------|-----------------------------------|-----------------------|------------------------------------|-----------------|
| 136 E Beechwood Drive   | 527,600                     | 311,300                           | 3,248                 | \$ 95.84                           | 15.71% decrease |
| 10428 N Applewood Court | 496,585                     | 296,785                           | 2,768                 | \$107.22                           | 15.71% decrease |

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)



City of Mequon  
Board of Review  
September 10, 2021

Hearing #2  
Michael B. Schuster  
4106 W. Marseilles Drive  
14-101-002-5000

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)



### NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|   |   |
|---|---|
| Property Owner:<br><i>Michael B. Schuster</i>   | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br><i>4106 W. Marseilles Dr.<br/>Mequon, WI 53092</i> | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br><i>414-698-1855 Cell 262-242-5779 Home</i>               | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

*4106 W. Marseilles Dr. Mequon, WI 53092*  
Property Address or Description:

Parcel Number: *654/465 Lot 25 Ville Du Parc #5 14-101-002-5000*

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

- If yes, circle the name:
 

|                 |               |                |                |
|-----------------|---------------|----------------|----------------|
| Maureen Baumann | Steve Bersell | Donald Chudnow | Scott Franklin |
| Warner Jackson  | Daniel Lucht  | Carol Zolot    |                |

Assessment year: *2021*

#### APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

*Michael B. Schuster*  
Above information provided by or Applicant Signature

*Caroline Joh*  
Received by

*08/20/2021*  
Applicant Date

*8-23-21*  
Receive Date

**RECEIVED**  
**AUG 23 2021**

#### 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 reverse side - Section A)
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. (Please complete reverse side - Section B)

MEQUON CITY CLERK

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

## 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)<br><i>Michael B Schuster Linda Schuster</i> |  |   |                     | Agent name (if applicable)  |  |       |     |
| Owner mailing address<br><i>4106 W. Marseilles Dr.</i>   |  |   |                     | Agent mailing address   |  |       |     |
| City<br><i>Mequon</i>  |  | State<br><i>WI</i>                      | Zip<br><i>53092</i> | City  |  | State | Zip |
| Owner phone<br><i>(262) 242-5779</i>   |  | Email<br><i>mbsschuster@hotmail.com</i> |                     | Owner phone<br>( ) -  |  | Email |     |

| Section 2: Assessment Information and Opinion of Value |  |  |                     |
|--|--|--|---------------------|
| Property address<br><i>4106 W. Marseilles Dr.</i>      |  | Legal description or parcel no. (on changed assessment notice)<br><i>654/465 Lot 25 Ville du Parc #5</i> |                     |
| City<br><i>Mequon</i>                                  |  | State<br><i>WI</i>   | Zip<br><i>53092</i> |
| Assessment shown on notice - Total<br><i>\$356,900</i> |  | Your opinion of assessed value - Total<br><i>\$312,100</i>   |                     |

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)<br><i>1, 2100 sq. Feet - Smallest in the Neighborhood<br/>2, Original Fiberboard Cabinet</i> | Basis for your opinion of assessed value: (Attach additional sheets if needed)<br><i>Same as reasons for objection.</i> |

| Section 4: Other Property Information  |   |
|--|---|
| 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 <u>    </u> - <u>    </u> - <u>    </u> (mm-dd-yyyy) <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance   |   |
| B. Within the last 10 years, did you change this property (ex: remodel, addition)? .....   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| If Yes, describe <u>Master bathroom remodeled because of leak through the floor.</u><br>Date of changes <u>02-14-2017</u> Cost of changes <u>\$18,984.39</u> Does this cost include the value of all labor (including your own)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |   |
| 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) <u>    </u> - <u>    </u> - <u>    </u> to <u>    </u> - <u>    </u> - <u>    </u> (mm-dd-yyyy) (mm-dd-yyyy)<br>Asking price \$ _____ List all offers received _____  |   |
| D. Within the last five years, was this property appraised? .....  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If Yes, provide: Date <u>    </u> - <u>    </u> - <u>    </u> (mm-dd-yyyy) Value _____ Purpose of appraisal _____<br>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): _____<br><b>Note:</b> 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>10</u> minutes.   |  |

|   |  |
|---|--|
| Property owner or Agent signature<br><i>Michael B. Schuster</i> | Date (mm-dd-yyyy)<br><i>06-20-2021</i> |
|---|--|

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

## Continued Reason for Objection & Basis of Estimate

3. Original 1983 windows

4. Small 1 person Master Bathroom

Shower - No Tub

It was remodeled because of a leak into the downstairs dining room. New granite countertop and wood cabinets.

5. Kitchen - no improvements, no island, original tile countertops.

6. Unfinished Basement

7. Gazebo had to be replaced last year.

8. Deck had to be replaced this year

9. Floors - Carpet and tile, no hardwood.



City of Mequon  
Board of Review  
September 10, 2021

Hearing #3  
Patrick A. Hajduk  
11044 N. Wauwatosa Road  
14-027-060-0800



# NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|  |   |
|--|---|
| Property Owner:<br><i>Patrick A. Hajduk</i>  | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br><i>11044 N. Waunatosa Rd<br/>Mequon, WI 53097</i> | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br><i>262-313-8686</i>                                     | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

*11044 N. Waunatosa Rd Mequon, WI 53097*

Property Address or Description:

Parcel Number: *140270600800*

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- Maureen Baumann     Steve Bersell     Donald Chudnow     Scott Franklin
- Warner Jackson     Daniel Lucht     Carol Zolot

Assessment year: *2021*

### APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

*Patrick A. Hajduk*  
Above information provided by or Applicant Signature

*9-1-2021*  
Applicant Date

*Kathy Andrykowski*  
Received by

*SEP 01 2021*  
Receive Date

**Mequon City Clerk**

### 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 reverse side - Section A)
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. (Please complete reverse side - Section B)

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)

## 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)<br><b>Patrick A. HAJDUK</b> |                      |                     |  | Agent name (if applicable)   |       |     |  |
| Owner mailing address<br><b>11044 N. Wauwatosa Rd</b>                          |                      |                     |  | Agent mailing address  |       |     |  |
| City<br><b>Megoon</b>  | State<br><b>WI</b>   | Zip<br><b>53097</b> |  | City   | State | Zip |  |
| Owner phone<br><b>(202) 313 8686</b>   | Email<br><b>none</b> |                     |  | Owner phone<br>( ) -   | Email |     |  |
| Section 2: Assessment Information and Opinion of Value                         |                      |                     |  | Tax Key Number <b>140270600800</b>   |       |     |  |
| Property address<br><b>11044 N Wauwatosa Rd</b>                                |                      |                     |  | Legal description or parcel no. (on changed assessment notice)<br><b>0950232-0825115 S 208 FT N 990 FT</b> |       |     |  |
| City<br><b>Megoon</b>  | State<br><b>WI</b>   | Zip<br><b>53097</b> |  | <b>W 417 FT W 1/2 NW NW 1.71 AC / EXCHWJ 27T9R.</b>  |       |     |  |
| Assessment shown on notice - Total<br><b>\$ 231,900.00</b>                     |                      |                     |  | Your opinion of assessed value - Total<br><b>\$ 205,000.00</b>   |       |     |  |

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                   |               |                                 | <b>\$205,000.00</b> |
| 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            | <b>1 Acre</b> | @ \$ acre @ 50% of market value | <b>?</b>            |
| 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) | Basis for your opinion of assessed value: (Attach additional sheets if needed) |

| Section 4: Other Property Information   |   |
|---|---|
| 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 <u>    </u> - <u>    </u> - <u>    </u> (mm-dd-yyyy)  | <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance                   |
| 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 <u>    </u> - <u>    </u> - <u>    </u> (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 |
| C. Within the last five years, was this property listed/offered for sale? .....   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |
| If Yes, how long was the property listed (provide dates) <u>    </u> - <u>    </u> <b>2013</b> to <u>    </u> - <u>    </u> <b>2018</b> (mm-dd-yyyy)                          |   |
| Asking price \$ <b>208,000</b>  | List all offers received <u>    </u> <b>None Received</b>   |
| D. Within the last five years, was this property appraised? .....   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |
| If Yes, provide: Date <u>    </u> - <u>    </u> - <u>    </u> <b>4-8-2019</b> Value <b>\$205,000.00</b> Purpose of appraisal <u>    </u> <b>Mortgage Finance</b> (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): _____        |  |
| <b>Note:</b> 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>    </u> <b>15</b> minutes. |  |

|  |                                      |
|--|--------------------------------------|
| Property owner or Agent signature<br><b>Patrick A Hajduk</b> | Date (mm-dd-yyyy)<br><b>9-1-2021</b> |
|--|--------------------------------------|

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

# Closing Disclosure

This form is a statement of final loan terms and closing costs. Compare this document with your Loan Estimate.

### Closing Information

Date Issued 04/08/2019  
 Closing Date 04/11/2019  
 Disbursement Date 04/16/2019  
 Settlement Agent LANDMARK CREDIT UNION  
 File # 46342  
 Property 11044 N Wauwatosa Rd  
 Mequon, WI 53097  
 Appraised Prop. Value \$205,000.00

### Transaction Information

Borrower Patrick A Hajduk  
 11044 N Wauwatosa Rd  
 Mequon, WI 53097  
 Lender LANDMARK CREDIT UNION

### Loan Information

Loan Term 30 years  
 Purpose Refinance  
 Product Fixed Rate  
 Loan Type  Conventional  FHA  
 VA   
 Loan ID # 46342

| Loan Terms   | Can this amount increase after closing? |    |
|--|---|----|
| Loan Amount  | \$160,000                               | NO |
| Interest Rate  | 4.375%                                  | NO |
| Monthly Principal & Interest<br><i>See Projected Payments below for your Estimated Total Monthly Payment</i> | \$798.86                                | NO |
| <b>Does the loan have these features?</b>  |   |    |
| Prepayment Penalty   | NO                                      |    |
| Balloon Payment  | NO                                      |    |

| Projected Payments  | Years: 30           |  |
|---|---------------------|--|
| Principal & Interest  | \$798.86            |  |
| Mortgage Insurance  | + 0                 |  |
| Estimated Escrow<br><i>Amount can increase over time</i>  | + 240.85            |  |
| Estimated Total Monthly Payment   | \$1,039.71          |  |
| Estimated Taxes, Insurance & Assessments<br><i>Amount can increase over time See page 4 for details</i> | \$290.35<br>a month | This estimate includes<br><input checked="" type="checkbox"/> Property Taxes<br><input checked="" type="checkbox"/> Homeowner's Insurance<br><input type="checkbox"/> Other:<br><i>See Escrow Account on page 4 for details. You must pay for other property costs separately.</i> |
|   |                     | In escrow?<br>YES<br>NO  |

| Costs at Closing |            |   |
|------------------|------------|---|
| Closing Costs    | \$1,961.05 | Includes \$1,401.35 in Loan Costs + \$561.05 in Other Costs - \$1.35 in Lender Credits. See page 2 for details.   |
| Cash to Close    | \$1,390.06 | Includes Closing Costs. See Calculating Cash to Close on page 3 for details.<br><input checked="" type="checkbox"/> From <input type="checkbox"/> To Borrower |

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)





City of Mequon  
Board of Review  
September 10, 2021

Hearing #4  
Jeffrey and Ann E. Millard  
9937 N. River Road  
14-050-140-6000

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)



# NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|  |   |
|--|---|
| Property Owner: Jeffrey and Ann E. Millard   | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br>9937 N River Rd<br>Mequon, WI 53092<br><i>jeffrey.millard@Schindler.com</i> | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br>818-900-8702  | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

9937 N River Rd., Mequon, WI 53092

Property Address or Description:

Parcel Number: <sup>ob ka</sup> 14-050-14-07-000

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- Maureen Baumann
- Steve Bersell
- Donald Chudnow
- Scott Franklin
- Warner Jackson
- Daniel Lucht
- Carol Zolot

Assessment year: 2021

### APPLICANT - PLEASE READ

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

*Jeffrey W. Millard*  
Above information provided by or Applicant Signature

9-1-2021  
Applicant Date

*Kathleen Andrykowski*  
Received by

RECEIVED  
SEP 02 2021  
Receive Date  
**Mequon City Clerk**

### 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 reverse side - Section A)
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. (Please complete reverse side - Section B)

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)

## 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:**

|  |   |                     |  |  |       |     |  |
|--|---|---------------------|--|--|-------|-----|--|
| <b>Section 1: Property Owner / Agent Information</b>                                       |   |                     |  | <b>* If agent, submit written authorization (Form PA-105) with this form</b> |       |     |  |
| Property owner name <i>(on changed assessment notice)</i><br><b>Jeffrey Wilson Millard</b> |   |                     |  | Agent name <i>(if applicable)</i>  |       |     |  |
| Owner mailing address<br><b>9937 N River Rd</b>  |   |                     |  | Agent mailing address  |       |     |  |
| City<br><b>Mequon</b>  | State<br><b>WI</b>                            | Zip<br><b>53092</b> |  | City   | State | Zip |  |
| Owner phone<br><b>(818) 900-8702</b>   | Email<br><b>jeffrey.millard@schindler.com</b> |                     |  | Owner phone<br>( ) -   | Email |     |  |

|   |                    |  |  |
|---|--------------------|--|--|
| <b>Section 2: Assessment Information and Opinion of Value</b> |                    |  |  |
| Property address<br><b>9937 N River Rd</b>                    |                    | Legal description or parcel no. <i>(on changed assessment notice)</i><br><b>9937 N River Rd in City of Mequon, Tax key number 140501406000</b> |  |
| City<br><b>Mequon</b>   | State<br><b>WI</b> | Zip<br><b>53092</b>  |  |
| Assessment shown on notice - Total<br><b>\$ 499,200</b>       |                    | Your opinion of assessed value - Total<br><b>\$ 154,600</b>  |  |

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                   |       |                                 | 499,200            |
| 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        |                    |

|   |   |
|---|---|
| <b>Section 3: Reason for Objection and Basis of Estimate</b>  |   |
| Reason(s) for your objection: <i>(Attach additional sheets if needed)</i><br><b>Please see attached</b> | Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i><br><b>Please see attached</b> |

**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ 502,000 Date 07-18-2019  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 20 minutes.

|                                       |                                      |
|---------------------------------------|--------------------------------------|
| Property owner or Agent signature<br> | Date (mm-dd-yyyy)<br><b>9-1-2021</b> |
|---------------------------------------|--------------------------------------|

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

Objection to Real Property Assessment  
Section 3, Part 1 - Reasons for your objection:

Information used to determine assessment was inappropriate and unknown to assessor. The 2021 Guide for Property Owners states in Section V.D. Information used to determine assessments is:

1. Recent arm's length sale is the best indicator of market value, provided it is inline specific conditions such as recent sale, arm's length and both parties are well informed. Unfortunately, the "both parties are well informed" condition was not true during the July 2019 sale and the value was significantly overstated and would not have happened if both parties were properly informed. Further details include:

- The seller's disclosures in the Real Estate Condition Report were fraudulent and intentionally hid significant items that decreased the property value. The key item being Land Use F5 "Are you aware of nonconforming uses of the property – Answer No".
- The home is a nonconforming structure.
- Buyers were unaware of nonconforming use status and implications.
- The City of Mequon strictly enforces Ordinance, Sec.58.800(4): No modification or addition to any nonconforming structure, which over the life of the structure would exceed 50% of its present equalized assessed value.
- Specific to the property at 9937 N River Rd, per Jac Zader, Mequon's Assistant Director of Community Development, the addition completed in 2005 for the previous owners accounted for the 50% of the current fair market value at that time. Therefore, there are no additional funds available to be used on your property for remodeling (ever). Any new permit request would not be allowed without a variance approved by the Board of Appeals.
- Remodeling/modifications include enhancements to prevent the destruction of the structure such as basement drain tile and second sump pump to prevent, new structural support systems, etc.
- Mequon City Attorney, Brian Sajdak confirmed in conversation, that yes it sounds harsh that the City of Mequon wants your home demolished, but we do not want nonconforming structures to exist.
- Mequon Ordinance, Sec.58.800(4) not only limits remodeling that prevents destruction of the structure but for our home all remodeling. This includes updating or renovating bathrooms, kitchens, laundry rooms, etc. (ever),
- Improvements can have a useful life of 3 to 27.5 years. Areas of our house were built in the 1930's with the newest improvements in 2005. The useful life of our home is near its end.
- At the end of the useful life the home structure will have a value of at least negative -\$20,000
- A lawsuit in Federal Court is pending against the sellers for almost \$300,000
- Further fraudulent or misleading disclosures that significantly reduce the home value included: Frequency of flooding (4 times in 24 years vs. seasonally), are you aware of defects including items such as drainage or grading problems (After each flood it takes several days to pump water off the property to prevent damage), the roof had an obvious leak the owners knew about and the basement was professionally painted to cover up water lines and damage.

2. Recent arm's length sale of reasonably comparable property - Is the next best evidence after recent sale of the property. The assessor may have used what they believed to be comparable properties, but likely these were not homes that needed to be demolished or new owners who understood they could never remodel a bathroom or kitchen and would eventually have to tear their house down. 9941 N River Rd was recently sold with a home structure that had met the 50% of current fair market value per Mequon's ordinance the same as this adjacent property at 9937 N River Rd. 9941 N River Rd is the best comp (timely, adjacent and same unique issue).

In conclusion, per The 2021 Guide for Property Owners, our nonconforming structure is over valued. The home is nearing the end of it's useful life per Mequon's plan. Increasing the appraised taxable value of the house is inappropriate.

Objection to Real Property Assessment  
Section 3, Part 2 - Basis of Opinion of Assessed Value

1. Recent arm's length sale: Per previous Section 3, Part 1 the July, 2019 sales price of \$502,000 doesn't apply. Though we can use reasonable costs and useful life information to determine a fair assessed value:

-\$20,000 approximate structure value at end of life (Likely closer to \$40k when looking at 9941's value). Zoned residential means a house would need to be built after the demolition but in new location to conform. Due to the property dimensions both garages would need to be demolished, the basement filled, driveway partially removed, utilities moved, etc.).

Useful life of home structure two (2) years. Comparable rent \$2,000/month x 24 months = \$48,000

"Improvements" value  $\$48,000 + (-\$20,000) = \$28,000$

Improvements of \$28,000 + Assessed land value of \$154,600 = \$182,600

2. Recent arm's length sale of reasonably comparable property (Exactly comparable):  
9941 N River Rd. sold 12/9/2019 for \$135,000 with home structure requiring demolition. (1.2 acres vs. our 1.07 acres. Note, 9941's assessed land value must be near \$174k, so demo market effect is roughly \$40k)

Comparing these two datapoints, we believe a fair assessed value is \$154,600.



11333 N. Cedarburg Rd 60W  
 Mequon, WI 53092-1930  
 Phone (262) 236-2921  
 Fax (262) 242-9655

www.ci.mequon.wi.us

INSPECTION DIVISION

March 12, 2020

Mr. Jeffrey Millard  
 9937 N. River Road  
 Mequon, WI 53092

Dear Jeffrey,

This letter is regarding your inquiry about the assessed value of your property and what amount is left for you to use towards future remodeling projects. The two-story addition that was completed by Wade Design in 2005 for the previous owners, Russ and Linda Knapp accounted for the 50% of the current fair market value at that time. Therefore, there are **no additional funds** available to be used on your property for remodeling. Repairs and maintenance on the house such as, siding, roofing, windows and mechanicals are not included in this calculation and will not be counted towards the 50% rule. Any new permit request that includes items other than repairs and maintenance will need to be approved by the Board of Appeals.

City of Mequon's Ordinance, Sec. 58.800(4):

***No modification or addition to any nonconforming structure or any structure with a nonconforming use, which over the life of the structure would exceed 50 percent of its present equalized assessed value, shall be allowed unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this article. Contiguous dry land access must be provided for residential and commercial uses in compliance with subsection 58-782(a). The costs of elevating a nonconforming building or a building with a nonconforming use to the flood protection elevation are excluded from the 50 percent provisions of this paragraph;***

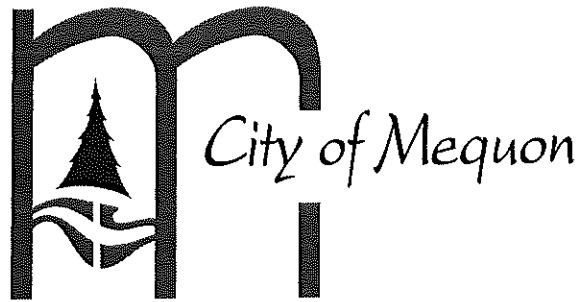
If you should have any questions, please feel free to call me.

Respectfully,

Jac Zader  
 Assistant Director of Community Development

JZ / kh

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)



City of Mequon  
Board of Review  
September 10, 2021

Hearing #5  
Svetlana Levy  
10830 N. Wyngate Trace  
14-144-001-4000

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)



## NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW

|   |   |
|---|---|
| Property Owner:<br><br>SVETLANA LEVY  | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br><br>10830 N WYNGATE TRCE MEQUON WI 53092 | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br><br>414-350-7456                               | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

10830 N WYNGATE TRCE MEQUON WI 53092

Property Address or Description:

Parcel Number: 151440014000

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- |                 |               |                |                |
|-----------------|---------------|----------------|----------------|
| Maureen Baumann | Steve Bersell | Donald Chudnow | Scott Franklin |
| Warner Jackson  | Daniel Lucht  | Carol Zolot    |                |

Assessment year: 2021

**APPLICANT - PLEASE READ**

**Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.**

S. Levy  
Above information provided by or Applicant Signature

9/6/2021

Applicant Date

Carli Sub  
Received by

**9.7.21 RECEIVED**  
Receive Date

**SEP 07 2021**

**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 reverse side - Section A)*
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. *(Please complete reverse side - Section B)*

**MEQUON CITY CLERK**

## 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:**

|  |                                      |              |  |  |       |     |  |
|--|--------------------------------------|--------------|--|--|-------|-----|--|
| <b>Section 1: Property Owner / Agent Information</b>                       |                                      |              |  | <b>* If agent, submit written authorization (Form PA-105) with this form</b> |       |     |  |
| Property owner name <i>(on changed assessment notice)</i><br>Svetlana LEVY |                                      |              |  | Agent name <i>(if applicable)</i>  |       |     |  |
| Owner mailing address<br>10830 N WYNGATE TRCE                              |                                      |              |  | Agent mailing address  |       |     |  |
| City<br>MEQUON   | State<br>WI                          | Zip<br>53092 |  | City   | State | Zip |  |
| Owner phone<br>(414) 350-7456  | Email<br>Admin@ResourceUnlimited.net |              |  | Owner phone<br>( ) -   | Email |     |  |

|   |             |              |   |
|---|-------------|--------------|---|
| <b>Section 2: Assessment Information and Opinion of Value</b> |             |              |   |
| Property address<br>10830 N WYNGATE TRCE                      |             |              | Legal description or parcel no. <i>(on changed assessment notice)</i> |
| City<br>MEQUON  | State<br>WI | Zip<br>53092 |   |
| Assessment shown on notice - Total<br>732200.00               |             |              | Your opinion of assessed value - Total<br>\$ 600,000 <i>UX</i>        |

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        |                    |

|   |   |
|---|---|
| <b>Section 3: Reason for Objection and Basis of Estimate</b>  |   |
| Reason(s) for your objection: <i>(Attach additional sheets if needed)</i><br>Residential property is less than 3000 sq ft with unfinished attic and east side with undeveloped wetland. Property price \$525k | Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i><br>Total of 8 rooms only with 4 bathrooms and |

**Section 4: Other Property Information**

A. Within the last 10 years, did you acquire the property?  Yes  No  
 If Yes, provide acquisition price \$ 525000 Date 02 - - 2014  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 windows new. Required sump pump replaced as per city of MEQUON order  
 Date of changes 06 - - 2020 Cost of changes \$ 30000 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 08 - 09 - 2021 Value 732200 Purpose of appraisal city of MEQUON letter 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 10 minutes.

|                                   |                                     |
|-----------------------------------|-------------------------------------|
| Property owner or Agent signature | Date (mm-dd-yyyy)<br>08 - 29 - 2021 |
|-----------------------------------|-------------------------------------|

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

**Caroline Fochs**

---

**From:** AdminResource <admin@resourceunlimited.net>  
**Sent:** Tuesday, September 7, 2021 10:07 AM  
**To:** Caroline Fochs  
**Subject:** Re: 2021 board review application RE: assessment for 10830 n WYNGATE TRCE MEQUON WI 53092

600

Lana Levy. 414-350-7456  
 Resource Unlimited Corp.

On Sep 7, 2021, at 09:55, Caroline Fochs <cfochs@ci.mequon.wi.us> wrote:

Good morning,

On the objection form, it asks, what in your opinion is the assessed value? What amount would you like me to fill in?

Caroline Fochs CMC  
 City Clerk  
 City of Mequon  
 11333 N. Cedarburg Road  
 Mequon, WI 53092  
[cfochs@ci.mequon.wi.us](mailto:cfochs@ci.mequon.wi.us)  
[www.ci.mequon.wi.us](http://www.ci.mequon.wi.us)  
 262-236-2912

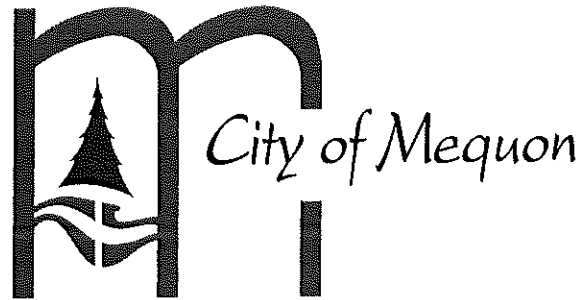
**From:** admin@resourceunlimited.net <admin@resourceunlimited.net>  
**Sent:** Monday, September 6, 2021 1:56 PM  
**To:** Caroline Fochs <cfochs@ci.mequon.wi.us>  
**Subject:** 2021 board review application RE: assessment for 10830 n WYNGATE TRCE MEQUON WI 53092  
**Importance:** High

Dear Caroline,  
 Please see 2 pages for board review for 10830 N WYNGATE TRCE Mequon WI 53092  
 Please let me know if I am missing anything and possible date/time on 10<sup>th</sup> of Sept board meeting .....

Thank you !

Lana Levy-414-350-7456

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)



City of Mequon  
Board of Review  
September 10, 2021

Hearing #6  
Peter M. Sommerhauser  
1593 W. Aster Woods Court  
15-174-001-0000

Attachment: 09-10-21\_BOR applications (6589 : 09-10-21 BOR applications)



**NOTICE OF INTENT TO FILE OBJECTION WITH BOARD OF REVIEW**

|  |   |
|--|---|
| Property Owner:<br><i>Peter M. Sommerhauser</i>  | Agent (if applicable – signed agent form must be provided): |
| Owner's Mailing Address (include city, state, zip):<br><i>1593 W. Aster Woods Ct<br/>MEQUON WI 53092</i> | Agent's Mailing Address (include city, state, zip):         |
| Owner's Telephone Number (include area code):<br><i>414 588 3495</i>                                     | Agent's Telephone Number (include area code):               |

The above hereby gives notice of intent to file an objection on the assessment for the following:

*1593 W. Aster Woods Ct Mequon*

Property Address or Description:

Parcel Number: *15-174-001-0000*

This Property is (circle one): Residential Commercial

Do you intend to ask for the removal of a Board Member per Wisc. Stats. 70.47(6m): Yes  No

▪ If yes, circle the name:

- |                 |               |                |                |
|-----------------|---------------|----------------|----------------|
| Maureen Baumann | Steve Bersell | Donald Chudnow | Scott Franklin |
| Warner Jackson  | Daniel Lucht  | Carol Zolot    |                |

Assessment year: *2021*

**APPLICANT - PLEASE READ**

Filing of this form does not relieve the objector of the requirement to ALSO timely file a fully completed DEPARTMENT OF REVENUE OBJECTION FORM with the City Clerk.

*[Signature]*  
Above information provided by or Applicant Signature

*7/21/21*  
Applicant Date

*Kathy Andrykouski*  
Received by

*8/31/21*  
Receive Date

**RECEIVED**  
**AUG 31 2021**

**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 reverse side - Section A)*
- Up to the end of the fifth day or up to the final day of the Board of Review session if less than 5 days. *(Please complete reverse side - Section B)*

**MEQUON CITY CLERK**

## 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:**

|  |                                     |                      |                                   |  |     |  |  |
|--|-------------------------------------|----------------------|-----------------------------------|--|-----|--|--|
| <b>Section 1: Property Owner / Agent Information</b>                                   |                                     |                      |                                   | <b>* If agent, submit written authorization (Form PA-105) with this form</b> |     |  |  |
| Property owner name <i>(on changed assessment notice)</i><br><b>PETER SOMMERHAUSER</b> |                                     |                      | Agent name <i>(if applicable)</i> |  |     |  |  |
| Owner mailing address<br><b>1593 W. Aster Woods CT</b>                                 |                                     |                      | Agent mailing address             |  |     |  |  |
| City<br><b>MEQUON</b>  | State<br><b>WI.</b>                 | Zip<br><b>53092</b>  | City                              | State  | Zip |  |  |
| Owner phone<br><b>(414) 588-3495</b>   | Email<br><b>pmsommer@guilnw.com</b> | Owner phone<br>( ) - |                                   | Email  |     |  |  |

|   |                     |   |
|---|---------------------|---|
| <b>Section 2: Assessment Information and Opinion of Value</b> |                     |   |
| Property address<br><b>1593 W Aster Woods Ct</b>              |                     | Legal description or parcel no. <i>(on changed assessment notice)</i><br><b>0812379 Unit 10<br/>Aster Woods Condominium</b> |
| City<br><b>MEQUON</b>   | State<br><b>WI.</b> | Zip<br><b>53092</b>   |
| Assessment shown on notice - Total<br><b>\$691,300</b>        |                     | Your opinion of assessed value - Total<br><b>\$620,000</b>  |

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        |                    |

|  |   |
|--|---|
| <b>Section 3: Reason for Objection and Basis of Estimate</b>   |   |
| Reason(s) for your objection: <i>(Attach additional sheets if needed)</i><br><b>OVERVALUE LOT AND BUILDING</b> | Basis for your opinion of assessed value: <i>(Attach additional sheets if needed)</i> |

**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 8 - - - 2021 Value \$620000 Purpose of appraisal FOR APPEAL  
(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): NO  
**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<br> | Date (mm-dd-yyyy)<br><b>8 - 24 - 2021</b> |
|---------------------------------------|---|

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)

August 26, 2021

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**Board of Review Clerk  
City of Mequon  
1133 N. Cedarburg Road  
Mequon, WI 53092

Dear Clerk:

Enclosed please find my Notice of Intent to File Objection with the Board of Review and my Objection to Real Property Assessment.

I assume the assessor from the City will be available to testify and will provide assessments on all units in the subdivision and sales data. I will want that information available at the hearing.

Thank you in advance.

Very truly yours,

GODFREY &amp; KAHN, S.C.



Peter M. Sommerhauser

Enclosures

25821498.1

Attachment: 09-10-21 BOR applications (6589 : 09-10-21 BOR applications)